

## **APPENDICES**

## 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	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 Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Statement No.11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowing and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of Funds for expenditure other than revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.19	Detailed Statement on Investment of Earmarked 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 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 ten years are indicated below:

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Gross State Domestic Product (₹ in crore) (Pre-revised/ Base 1999-2000) (Revised/Base 2004-05)	20326	22194	24265	26537	29030 32265	31793 35620	34805 39229	38298 43236	47709 54731	62365
Growth rate of GSDP (Revised)		9.19	9.34	9.36	9.39	10.40	10.13	10.22	10.35	13.95
<i>Source: (Figures obtained from the State Government)</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 AE-GSDP 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 CO-AE, 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 y is the national average of DE-AE ratio

Substituting (1) in (2), we get

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

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.*,

$$\text{PCDE} = \text{DE}/\text{P} \dots\dots\dots(4)$$

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

Substituting (3) in (4), we get

$$\text{PCDE} = (y * x * \text{GSDP})/\text{P} \dots\dots\dots(5)$$

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 <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**Appendix 1.3**

*(Reference: Paragraph: 1.2; Page: 4)*

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

Concerns about growth in governments' expenditure exceeding their non-debt resources raising issues of inter-generational equity have led to development of a national consensus on prudential management of government debt and deficit. The State also recognized this imperative need and committed to follow a path of fiscal consolidation. Accordingly the Jammu and Kashmir Fiscal Responsibility Act was enacted on 14<sup>th</sup> August 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 Thirteenth Finance Commission 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 seven *per cent* of GSDP of the previous financial year, whichever is lower.

The Act was amended in December 2008 to pre-poned achievement of the above targets by March 2009. Another amendment was made to the Act in April 2010 raising the target of fiscal deficit from three to four *per cent* of GSDP for 2009-2010. Two more amendments were made in April 2011 and August 2011 in light of the recommendations of the Thirteenth Finance Commission.

The deficiencies and deviations in implementation of the FRBM Act, 2006 are listed below:

- 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.
- As per the customised fiscal correction path recommended by the Thirteenth Finance Commission specifically for Jammu and Kashmir and the corresponding amendment made in the FRBM Act, the State had to cap the fiscal deficit at 4.7 *per cent* of GSDP in 2011-12, but the fiscal deficit was actually 5.9 *per cent*. This non-compliance carries an immediate financial penalty of loss of interest relief on loans from the National Small Savings Fund.
- The FRBM Act had imposed specific obligations on the State Government for the period 2006-07 to 2009-10 and contemplated that the Government may, by notification in the Government Gazette, make rules “for carrying out the provisions of the Act.”(sic) However, the Government framed and notified the FRBM Rules in January 2008. The delay effectively shifted the compliance deadline.
- The FRBM Rules specified only the annual targets for (a) Revenue Deficit as percentage of Total Revenue Receipts (TRR), (b) Fiscal Deficit as percentage of GSDP and (c) Total Outstanding Liabilities as percentage of GSDP. The Rules omitted to define annual targets for ‘pre-devolution non-plan revenue deficit’ which was to be reduced to 20 *per cent* of GSDP by 2009-10. Apparently, this parameter did not receive government’s attention because no fiscal concessions/incentives were attached to its compliance.

- The FRBM Act was repeatedly amended to align the annual targets for Fiscal Deficit and Total Liabilities as per the recommendations of the 12<sup>th</sup> and 13<sup>th</sup> Finance Commissions. This was done so mechanically that the targets for 2009-10 and 2010-11 were reset/ relaxed through unnecessary amendments to the FRBM Act after the close of the respective financial years. Nothing could have been done by the government to achieve the revised targets after the year was over.
- 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.
- Notwithstanding the above deviations, the State has made good use of the opportunities presented by increased economic activities to substantially increase tax revenues. There has been record mobilization of commercial taxes and stamp duties and the State’s own revenues have shown very high growth. However, areas of concern remain. State’s 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.

The FRBM Rules prescribed 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 onwards.

## Appendix 1.4

(Reference: Page: 2)

## Time series data on the State Government Finances

(₹ in crore)

Time series data on State Government Finances										
Part-A Receipts	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
<b>1. Revenue Receipts</b>	<b>7548</b>	<b>8212</b>	<b>8866</b>	<b>10315</b>	<b>11182</b>	<b>13277</b>	<b>14303</b>	<b>17588</b>	<b>22234</b>	<b>24783</b>
(i) Tax Revenue	1033 (14)	1170 (14)	1351 (15)	1627 (16)	1799 (16)	2558 (19)	2683 (19)	3027 (17)	3483 (16)	4745 (19)
Taxes on sales, trade, etc.	536 (52)	674 (58)	804 (60)	1014 (62)	1159 (64)	1805 (71)	1836 (68)	2146 (71)	2425 (70)	3414 (72)
State Excise	223 (22)	205 (18)	272 (20)	219 (14)	213 (12)	244 (10)	239 (9)	294 (10)	337 (10)	385 (8)
Taxes on vehicles	34 (3)	38 (3)	42 (3)	49 (3)	64 (4)	73 (3)	65 (3)	83 (2)	115 (3)	105 (2)
Stamps and Registration fees	26 (2)	34 (3)	39 (3)	46 (3)	57 (3)	66 (2)	57 (2)	70 (2)	79 (2)	171 (4)
Land Revenue	3	3	11 (1)	4	3	9 (*)	64 (2)	15 (1)	42 (1)	33 (1)
Other Taxes	211 (21)	216 (18)	183 (13)	295 (18)	303 (17)	361 (14)	422 (16)	419 (14)	485 (14)	637 (13)
(ii) Non Tax Revenue	865 (11)	633 (8)	641 (7)	536 (5)	633 (6)	808 (6)	837 (6)	955 (5)	1093 (5)	2002 (8)
(iii) State's share of Union taxes and duties	685 (9)	817 (10)	934 (11)	1135 (11)	1413 (13)	1775 (14)	1827 (13)	1915 (11)	3067 (14)	3495 (14)
(iv) Grants-in-aid from GOI	4965 (66)	5592 (68)	5940 (67)	7017 (68)	7337 (65)	8136 (61)	8956 (62)	11691 (66)	14591 (66)	14541 (59)
2. Miscellaneous capital receipts	-	-	-	-	-	-	-	28	-	-
3. Total revenue and non-debt capital receipts (1+2)	7548	8212	8866	10315	11182	13277	14303	17616	22234	24783
4. Recoveries of Loans and Advances	82	4	19	36	2	2	4	2	2	168
5. Public Debt receipts	1390	1854	1799	2536	1544	2848	2948	2852	5206	4037
Internal Debt (excluding Ways and Means Advances and Overdraft)	811	970	1295	2205	1453	2831	2694	2146	6222	4069
Net transactions under Ways and Means Advances and Overdraft	-	165	180	320	82	-	235	675	-	-
Loans and advances from GOI <sup>&amp;</sup>	579	719	324	11	9	17	19	31	(-) 1016 <sup>1</sup>	(-)32
6. Total receipts in the Consolidated Fund (3+4+5)	9020	10070	10684	12887	12728	16127	17255	20470	27442	28988
7. Contingency Fund receipts	-	1.33	0.49	0.61	0.39	0.01	0.16	0.11	0.26	1.20
8. Public Account receipts	16830	19049	19120	22632	25599	29506	36149	45174	55860	18835
9. Total receipts of the State (6+7+8)	25850	29120	29804	35520	38327	45633	53404	65644	83302	47824

<sup>&</sup> Includes Ways and Means Advances<sup>1</sup> Minus figure due to rectification of misclassification of Share of Small Savings collection (₹1032.29 crore). Actual Loans and Advances from GOI during 2010-11; ₹16.88 crore.



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<b>Part-B Expenditure/disbursement</b>										
<b>10. Revenue Expenditure</b>	<b>7180</b>	<b>7754</b>	<b>8304</b>	<b>9921</b>	<b>10614</b>	<b>12189</b>	<b>12047</b>	<b>15324</b>	<b>18467</b>	<b>22680</b>
	<b>(80)</b>	<b>(80)</b>	<b>(79)</b>	<b>(76)</b>	<b>(81)</b>	<b>(77)</b>	<b>(71)</b>	<b>(71)</b>	<b>(75)</b>	<b>(79)</b>
Plan	896	947	1065	1196	833	523	313	553	909	1248
	(12)	(12)	(13)	(12)	(8)	(4)	(3)	(4)	(5)	(5)
Non-Plan	6284	6807	7239	8725	9781	11666	11734	14771	17558	21432
	(88)	(88)	(87)	(88)	(92)	(96)	(97)	(96)	(95)	(95)
<i>General Services (including interest payments)</i>	<i>3154</i>	<i>3373</i>	<i>3287</i>	<i>3682</i>	<i>4654</i>	<i>5624</i>	<i>5272</i>	<i>6445</i>	<i>7777</i>	<i>9724</i>
	<i>(44)</i>	<i>(43)</i>	<i>(40)</i>	<i>(37)</i>	<i>(44)</i>	<i>(46)</i>	<i>(44)</i>	<i>(42)</i>	<i>(42)</i>	<i>(43)</i>
<i>Social Services</i>	<i>1761</i>	<i>1828</i>	<i>1996</i>	<i>2656</i>	<i>2881</i>	<i>2847</i>	<i>3018</i>	<i>4258</i>	<i>5214</i>	<i>6293</i>
	<i>(24)</i>	<i>(24)</i>	<i>(24)</i>	<i>(27)</i>	<i>(27)</i>	<i>(23)</i>	<i>(25)</i>	<i>(28)</i>	<i>(28)</i>	<i>(28)</i>
<i>Economic Services</i>	<i>2265</i>	<i>2553</i>	<i>3021</i>	<i>3583</i>	<i>3079</i>	<i>3718</i>	<i>3757</i>	<i>4621</i>	<i>5476</i>	<i>6663</i>
	<i>(32)</i>	<i>(33)</i>	<i>(36)</i>	<i>(36)</i>	<i>(29)</i>	<i>(31)</i>	<i>(31)</i>	<i>(30)</i>	<i>(30)</i>	<i>(29)</i>
<i>Grants-in-aid and contributions</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<b>11. Capital Expenditure</b>	<b>1421</b>	<b>1881</b>	<b>2180</b>	<b>3020</b>	<b>2456</b>	<b>3717</b>	<b>4964</b>	<b>6234</b>	<b>6064</b>	<b>5899</b>
	<b>(16)</b>	<b>(19)</b>	<b>(20)</b>	<b>(23)</b>	<b>(19)</b>	<b>(23)</b>	<b>(29)</b>	<b>(29)</b>	<b>(25)</b>	<b>(21)</b>
Plan	1339	1642	2088	2906	2346	3641	4693	6135	5730	5474
	(94)	(87)	(96)	(96)	(96)	(98)	(95)	(98)	(94)	(93)
Non-Plan	82	239	92	114	110	76	271	99	334	425
	(6)	(13)	(4)	(4)	(4)	(2)	(5)	(2)	(6)	(7)
<i>General Services</i>	<i>56</i>	<i>68</i>	<i>59</i>	<i>58</i>	<i>57</i>	<i>115</i>	<i>159</i>	<i>239</i>	<i>458</i>	<i>394</i>
	<i>(4)</i>	<i>(4)</i>	<i>(3)</i>	<i>(2)</i>	<i>(2)</i>	<i>(3)</i>	<i>(3)</i>	<i>(4)</i>	<i>(8)</i>	<i>(6)</i>
<i>Social Services</i>	<i>331</i>	<i>487</i>	<i>550</i>	<i>656</i>	<i>829</i>	<i>1122</i>	<i>1269</i>	<i>1626</i>	<i>1542</i>	<i>1569</i>
	<i>(23)</i>	<i>(26)</i>	<i>(25)</i>	<i>(22)</i>	<i>(34)</i>	<i>(30)</i>	<i>(26)</i>	<i>(26)</i>	<i>(25)</i>	<i>(27)</i>
<i>Economic Services</i>	<i>1034</i>	<i>1326</i>	<i>1571</i>	<i>2306</i>	<i>1570</i>	<i>2480</i>	<i>3536</i>	<i>4369</i>	<i>4064</i>	<i>3936</i>
	<i>(73)</i>	<i>(70)</i>	<i>(72)</i>	<i>(76)</i>	<i>(64)</i>	<i>(67)</i>	<i>(71)</i>	<i>(70)</i>	<i>(67)</i>	<i>(67)</i>
<b>12. Disbursement of loans and advances</b>	<b>340</b>	<b>68</b>	<b>66</b>	<b>53</b>	<b>44</b>	<b>38</b>	<b>42</b>	<b>49</b>	<b>72</b>	<b>66</b>
	<b>(4)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
<b>13. Total (10+11+12)</b>	<b>8941</b>	<b>9703</b>	<b>10550</b>	<b>12994</b>	<b>13114</b>	<b>15944</b>	<b>17053</b>	<b>21607</b>	<b>24603</b>	<b>28645</b>
<b>14. Repayment of Public Debt</b>	<b>422</b>	<b>1332</b>	<b>1004</b>	<b>1226</b>	<b>404</b>	<b>772</b>	<b>703</b>	<b>731</b>	<b>3932</b>	<b>1211</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	59	112	208	1098	271	558	557	707	871	1114
Net transactions under Ways and Means Advances and Overdraft	1	-	-	-	-	75	-	-	2965	-
Loans and Advances from Government of India <sup>2</sup>	362	1220	796	128	133	139	146	24	96	97
<b>15. Appropriation to Contingency Fund</b>	<b>nil</b>	<b>nil</b>	<b>nil</b>	<b>1</b>	<b>nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>9363</b>	<b>11035</b>	<b>11554</b>	<b>14221</b>	<b>13518</b>	<b>16716</b>	<b>17756</b>	<b>22338</b>	<b>28535</b>	<b>29856</b>
<b>17. Contingency Fund disbursements</b>	<b>0.22</b>	<b>1.43</b>	<b>0.47</b>	<b>0.04</b>	<b>0.14</b>	<b>0.13</b>	<b>0.29</b>	<b>1.07</b>	<b>0.16</b>	<b>0.35</b>
<b>18. Public Account disbursements</b>	<b>16673</b>	<b>18106</b>	<b>18251</b>	<b>21297</b>	<b>24785</b>	<b>28911</b>	<b>35696</b>	<b>43301</b>	<b>54735</b>	<b>17106</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>26036</b>	<b>29142</b>	<b>29805</b>	<b>35518</b>	<b>38303</b>	<b>45627</b>	<b>53452</b>	<b>65640</b>	<b>83270</b>	<b>46962</b>
Part C..Deficits										
<b>20. Revenue Surplus (+)/ Deficit (-) (1-10)</b>	<b>(+) 368</b>	<b>(+) 458</b>	<b>(+) 562</b>	<b>(+) 394</b>	<b>(+) 568</b>	<b>(+) 1088</b>	<b>(+) 2256</b>	<b>(+) 2264</b>	<b>(+) 3767</b>	<b>(+)2103</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-) 1311</b>	<b>(-) 1487</b>	<b>(-) 1665</b>	<b>(-) 2643</b>	<b>(-)1930</b>	<b>(-) 2665</b>	<b>(-) 2746</b>	<b>(-) 3989</b>	<b>(-) 2367</b>	<b>(-) 3694</b>
<b>22. Primary Deficit (21-23)</b>	<b>(-) 216</b>	<b>(-) 241</b>	<b>(-) 562</b>	<b>(-) 1528</b>	<b>(-)143</b>	<b>(-) 229</b>	<b>(-) 1168</b>	<b>(-) 1850</b>	<b>(-) 84</b>	<b>(-) 1311</b>
<b>23. Interest Payments (included in revenue expenditure)</b>	<b>1095</b>	<b>1246</b>	<b>1103</b>	<b>1115</b>	<b>1787</b>	<b>2436</b>	<b>1578</b>	<b>2139</b>	<b>2283</b>	<b>2383</b>
	<b>(15)</b>	<b>(16)</b>	<b>(13)</b>	<b>(11)</b>	<b>(17)</b>	<b>(19)</b>	<b>(13)</b>	<b>(14)</b>	<b>(13)</b>	<b>(11)</b>

<sup>2</sup> Includes Ways and Means Advances

*Appendices*

24. Financial Assistance to local bodies, etc.	199	166	236	274	331	361	401	1431	1943	1394
25. Ways and Means Advances/ overdraft availed (days)	365	366	365	365	365	366	365	365	365	134 (Over draft on 5 days)
26. Interest on WMA/Overdraft	138	127	132	138	184	221	218	234	228	5
27. Gross State Domestic Product (GSDP*) (Pre-revised/ Base 1999-2000) (Revised/Base 2004-05)	20326	22194	24265	26537	29030 32265	31793 35620	34805 39229	38298 43236	- 47709	62365
28. Outstanding debt* (year end)	8382	8904	9699	11010	12150	14226	16471	18593	19867	22692
29. Outstanding <sup>φ</sup> guarantees (year end)	1231	1612	1914	1959	2565	2807	2536	3037	2708	2098
30. Maximum amount guaranteed (year end)	1574	1969	2878	4720	3245	3308	3295	4748	4750	4750
31. Number of incomplete projects	132	194	219	348	186	88	26	89	93	169
32. Capital blocked in incomplete projects	603	757	1036	1717	882	365	64.51	495.31	269.43	590.36
Total Expenditure/GSDP	43.98	43.72	43.47	48.96	40.64	44.76	43.47	49.97	51.57	45.93
Revenue Receipts/total expenditure	84	85	84	79	85	83	84	81	90	86
Revenue Expenditure/Total Expenditure	80	80	79	76	81	76	71	71	75	79
Expenditure on Social Services/Total Expenditure	23.39	23.85	24.13	25.48	28.29	24.89	25.14	27.22	27.46	27.45
Expenditure on Economic Services/Total Expenditure	36.89	39.97	43.52	45.32	35.45	38.87	42.76	41.60	38.78	37.00
Capital Expenditure/Total Expenditure	15.89	19.38	20.66	23.24	18.73	23.31	29.10	28.85	24.65	20.59
Capital Expenditure on Social and Economic Services/Total Expenditure	15.26	18.68	20.10	22.79	18.29	22.59	28.17	27.74	22.79	19.21
Revenue deficit (surplus)/GSDP	1.81	2.06	2.32	1.48	1.76	3.05	5.75	5.24	7.90	3.37
Fiscal deficit/GSDP	6.45	6.70	6.86	9.99	(-) 5.98	(-) 7.48	(-) 7.00	(-) 9.22	(-) 4.96	5.92
Primary Deficit (surplus) /GSDP	1.06	1.08	2.31	5.77	(-) 0.44	(-) 0.64	(-) 2.98	(-) 4.28	(-) 0.18	2.10
Revenue Deficit/Fiscal Deficit					NA	NA	NA	NA	NA	NA
Fiscal Liabilities/GSDP					(-) 57.65	(-) 59.98	(-) 61.91	(-) 66.46	(-) 65.55	58.15
Fiscal Liabilities/RR					166.36	160.92	169.80	163.37	140.65	146.33
Primary deficit vis-à-vis quantum spread					(-) 261	(-) 726	(-) 547	(-) 563	703	843
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year					99.73	110.08	84.46	79.02	98.03	82.92
Return on Investment					21.22	30.24	40.85	44.16	56.71	68.16
Balance from Current Revenue (₹ in crore)					(-) 2920	(-) 3484	(-) 2927	(-) 5468	(-) 3949	(-) 6639
Financial Assets/Liabilities					1.11	1.14	1.21	1.25	1.35	1.46

≠ 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.

**Appendix 1.5**  
(Reference: Paragraph: 1.3; Page: 4)  
**Abstract of Receipts and Disbursements for the year 2011-12**

(₹ in crore)

Receipts				Disbursements					
Various items	2010-11	2011-12		Various items	2010-11	2011-12			
		3	4			Non-Plan	Plan	Total	10
1	2	3	4	5	6	7	8	9	10
<b>Section-A: Revenue</b>									
<b>I. Revenue Receipts</b>	22233.65		24782.96	<b>I. Revenue Expenditure</b>	18466.82	21432.21	1248.27	22680.48	22680.48
Tax revenue	3482.58	4745.48		<b>General Services</b>	7777.40	9707.36	17.40	9724.76	
				<b>Social Services</b>	5213.93	5210.70	1081.88	6292.58	
Non-tax revenue	1093.11	2001.65		Education, Sports, Art and Culture	2724.09	2651.80	611.91	3263.71	
				Health and Family Welfare	1007.27	1160.70	110.97	1271.67	
State's share of Union taxes	3066.98	3495.11		Water Supply, Sanitation/H&UD	901.15	1112.56	-	1112.56	
				Information and Broadcasting	25.60	26.20	9.14	35.34	
Non-Plan grants	5966.09	4551.27		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	58.41	18.91	55.75	74.66	
				Labour and Labour Welfare	90.83	61.84	24.97	86.81	
Grants for State Plan Schemes	7944.46	9255.39		Social Welfare and Nutrition	391.21	159.69	269.14	428.83	
				Others	15.37	19.00		19.00	
Grants for Central and Centrally Sponsored Plan Schemes	680.43	734.06							
Grants for Special Plan Schemes	-			<b>Economic Services</b>	5475.49	6514.15	148.99	6663.14	
				Agriculture and Allied Activities	1007.21	1175.45	32.12	1207.57	
				Rural Development	213.70	233.38	9.00	242.38	
				Special Areas Programmes	290.24	371.56	3.60	375.16	
				Irrigation and Flood Control	302.57	367.95	0.08	368.03	
				Energy	3196.17	3766.79	1.48	3768.27	
				Industries and Minerals	183.17	225.16	5.14	230.30	
				Transport	138.58	194.14	0.80	194.94	
				Science, Technology and Environment	28.26	38.92	5.21	44.13	
				General Economic Services	115.59	140.79	91.57	232.36	
<b>II. Revenue deficit carried over to Section - B</b>	-		-	<b>II. Revenue Surplus carried over to Section-B</b>	3766.83				2102.48
<b>Total Section-A</b>	22233.65		24782.96	<b>Total Section-A</b>	22233.65	-	-	-	24782.96

Receipts				Disbursements					
Various items	2010-11	2011-12		Various items	2010-11	2011-12			
		3	4			Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
<b>Section B: Capital</b>									
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	67.19		99.95						
IV. Misc. Capital receipts	-		nil-	III. Capital Outlay	6063.53	425.24	5473.58	5898.82	5898.82
				General Services	457.52	46.63	347.11	393.74	-
				Social Services	1542.36	47.31	1521.44	1568.75	
				Education, Sports, Art and Culture	512.59		506.96	506.96	
				Health and Family Welfare	306.75	-	268.62	268.62	
				Water Supply, Sanitation/H&UD	443.40	-	531.73	531.73	
				Information and Broadcasting	3.24	-	2.99	2.99	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7.40	-	6.72	6.72	
				Social Welfare and Nutrition	260.54	47.31	204.42	251.73	
				Other Social Services	9.04	-			
				Economic Services	4063.65	331.30	3605.03	3936.33	
				Agriculture and Allied Activities	520.65	325.72	296.61	622.33	
				Rural Development	131.69	-	314.38	314.38	
				Special Areas Programmes	146.20	(-)0.52	150.16	149.64	
				Irrigation and Flood Control	375.54	(-)0.01	465.39	465.38	
				Energy	1346.14	-	534.18	534.18	
				Industries and Minerals	121.01	0.01	136.11	136.12	
				Transport	998.80	-	1080.96	1080.96	
				Science, Technology and Environment	4.02	-	4.79	4.79	
				General Economic Services	419.60	6.10	622.45	628.55	
V. Recoveries of Loans and Advances	1.50		168.48	IV. Loans and Advances disbursement	71.63			65.61	65.61
Industries and Minerals	0.31	-		Industries and Minerals	12.88			38.41	
Energy	-	167.00		Transport	30.00			22.63	
Government servants	1.01	1.12		Government servants	0.59			0.44	
Others	0.18	0.36		Others	28.16			4.13	
VI. Revenue surplus	3766.83		2102.47	V. Revenue deficit		-	-	-	--

***Audit Report on State Finances ended 31 March 2012***

Receipts				Disbursements					
Various items	2010-11	2011-12		Various items	2010-11	2011-12			
		3	4			5	6	Non-Plan	Plan
1	2	3	4	5	6	7	8	9	10
<b>VII. Public debt receipts</b>	<b>5206.21</b>		<b>4036.44</b>	<b>VI. Repayment of Public Debt</b>				<b>1211.31</b>	<b>1211.31</b>
Internal debt other than Ways and Means Advances and Overdraft	6221.63	4068.46		Internal debt other than Ways and Means Advances and Overdraft				1114.38	
Loans and Advances from GOI	(-) 1015.42 <sup>2</sup>	(-)32.02		Repayment of loans and advances from GOI.				96.93	
Net transactions under Overdrafts from Reserve Bank		Nil		Net transactions under Ways and Means Advances including Overdrafts				nil	
<b>VIII. Appropriation to Contingency Fund</b>				<b>VII. Appropriation to Contingency Fund</b>				nil	
<b>IX. Amount recouped to contingency fund</b>	<b>0.26</b>		<b>1.20</b>	<b>III-Expenditure from Contingency Fund</b>				<b>0.36</b>	<b>0.36</b>
<b>X. Public Account receipts</b>	<b>55860.32</b>		<b>18834.79</b>	<b>IX-Public Account disbursements</b>					<b>17106.29</b>
Small Savings and Provident Funds	2019.41	3326.96		Small Savings and Provident Funds				1256.86	
Reserve Funds	145.24	196.18		Reserve Funds				69.94	
Deposits and Advances	3958.18	3644.73		Deposits and Advances				3671.43	
Suspense and Miscellaneous	723.20	675.19		Suspense and Miscellaneous				489.08	
Remittances	49014.29	10991.73		Remittances	40.77			11618.98	
				<b>X. Cash balance at the end</b>	0.31				<b>960.94</b>
				Cash in treasuries and local remittances	37.39			Nil	
				Deposits with Banks	10.86			200.04	
				Departmental cash balance including permanent advances				0.16	
				Cash balance investment				749.88	
				Reserve fund investment				10.86	
<b>Total Section-B</b>	<b>64902.31</b>		<b>25243.33</b>	<b>Total Section-B</b>	<b>64902.31</b>				<b>25243.33</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.

<sup>2</sup> Minus figure due to rectification of misclassification of 'Share of Small Savings collections' (₹ 1032.29 crore). Actual Loans and Advances from GOI during 2010-11; ₹16.88 crore.

**Appendix 1.5 (Continued)**  
**Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2012**

(₹ in crore)

As on 31 March 2011			As on 31 March 2012
<b>Liabilities</b>			
<b>17834.86</b>		<b>Internal Debt</b>	<b>20788.95</b>
	11297.64	Market Loans bearing interest	13956.45
	1296.55	Loans from LIC	1418.58
	5240.67	Loans from other Institutions	5413.92
<b>2031.87</b>		<b>Loans and Advances from Central Government</b>	<b>1902.92</b>
	14.64	Pre 1984-85 Loans	37.79
	6.12	Non-Plan Loans	96.29
	1831.49	Loans for State Plan Schemes	1759.59
	91.52	Loans for Central Plan Schemes	Nil
	78.85	Loans for Centrally Sponsored Plan Schemes	Nil
	9.25	Ways and Means Advances	9.25
<b>1.00</b>		<b>Contingency Fund</b>	<b>1.00</b>
<b>6649.12</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>8719.21</b>
<b>1307.92</b>		<b>Reserve Funds</b>	<b>1434.16</b>
<b>3448.09</b>		<b>Deposits</b>	<b>3421.92</b>
<b>2143.43</b>		<b>Remittance Balances</b>	<b>1516.18</b>
<b>11777.86</b>		<b>Surplus on Government Account</b>	<b>13809.83</b>
	8011.03	Revenue surplus ending 2010-11	11707.35
	3766.83	Revenue Surplus 2011-12	2102.48
<b>45123.63</b>		<b>Total:</b>	<b>51594.17</b>

*Audit Report on State Finances ended 31 March 2012*

As on 31 March 2011			As on 31 March 2012	
<b>Assets</b>				
<b>43498.88</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>49397.71</b>
	470.78	Investments in shares of Companies, Corporations, etc.	484.95	
	43028.10	Other Capital Outlay	48912.76	
<b>1136.54</b>		<b>Loans and Advances</b>		<b>1033.69</b>
	459.96	Industries and Minerals	498.37	
	369.74	Transport	392.37	
	85.05	Energy	(-)81.95	
	42.94	Agriculture and Allied Activities	42.87	
	158.96	Other Development Loans	162.83	
	19.89	Loans to Government servants and Miscellaneous Loans	19.20	
<b>6.30</b>		<b>Advances</b>		<b>6.82</b>
<b>380.70</b>		<b>Suspense and Miscellaneous Balances</b>		<b>194.59</b>
<b>1.27</b>		<b>Appropriation to Contingency Fund</b>		<b>0.42</b>
<b>-</b>		<b>Amount written off from Heads of accounts closing to balances</b>		<b>-</b>
<b>99.95</b>		<b>Cash</b>		<b>960.94</b>
	10.61	Cash in Treasuries and Local Remittances	nil	
	40.78	Deposits with Bank	200.04	
	0.19	Departmental Cash Balance	0.04	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	749.88	
	10.86	Reserve Fund Investments	10.86	
	<b>-</b>	<b>Deficit on Government Account:</b>		
<b>45123.63</b>		<b>Total</b>		<b>51594.17</b>

**Appendix 1.6**  
(Reference: Paragraph: 1.7; Page: 10)

**Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2011-12**  
**Direct transfer of Central Scheme Funds costing more than ₹ 5 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			
		2011-12	2010-2011	2009-2010	2008-2009
Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	863.98	-	5,72.02	-
Accelerated Rural Water Supply Programme	SGO Finance Secretary	-	-	2,89,90.00	4,03,73.00
National Rural Health Mission (NRHM)	State Health Department including others	45245.26	1,32,15.09	90,00.08	64,69.00
National Institute of Technology NIT DHE	NIT, Srinagar	850.00	-	-	6,37.00
Package for Special Category State DIPP	Jammu and Kashmir Financial Corporation Ltd.	5959.08	23,13.57	12,00.00	10,00.00
Integrated Watershed Management Programme DPAD, DDP, IWDP, (IWMP)	Assistant Commissioners (Development) DRDA	1702.21	32,63.62	26,81.43	13,71.00
DRDA Administration RD	Assistant Commissioners (Development) DRDA	1378.03	7,83.06	6,85.00	7,05.00
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	Assistant Commissioners (Development) District Rural Development Agencies	78130.96	3,13,59.89	1,73,24.45	1,05,36.00
Pradhan Mantri Gram Sadak Yojana	State Rural Roads Agency	76210.01	3,66,09.25	1,44,70.00	1,91,17.00
Rural Housing IAY	Assistant Commissioner District Rural Development Agencies	5883.22	66,43.34	57,25.42	71,29.00
Swarna Jayanti Gram Swarozgar Yojana	Assistant Commissioner District Rural Development Agencies	-	7,59.04	8,28.47	12,36.00
Sarva Shiksha Abhiyan	Ujala Society Jammu and Kashmir	30070.51	4,03,48.79	3,73,63.27	2,05,32.00
Local Area Development Scheme (MPLADS)	District Deputy Commissioners	4000.00	24,00.00	17,00.00	25,00.00
Buddhist and Tibetan Studies	Galdan Targaisling Cultural Welfare Society, Culture Preservation Society, Kukshow, Cultural Preservation And Area Development and Others	658.27	7,43.08	8,09.78	5,98.00
National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Batote, Ramban etc.	-	-	9,81.21	5,95.00



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Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2011-12	2010-2011	2009-2010	2008-2009
Information Publicity extension	Jammu and Kashmir Energy Development Agency	-	-	-	6,77.00
Assistance of IHMS, FCI's etc.	Jammu University and IHM Society Srinagar	-	-	-	6,34.00
Product Infrastructure Development for destinations and Circuits	State Tourism Department	-	-	5,10.89	23,53.00
Macro Management of Agriculture Scheme	State Agriculture Department	-	-	-	18,30.00
ASIDE Assistance to States for Developing Export Infrastructure and Allied Activities	Jammu and Kashmir State Industries Development Corporation Ltd.	-	-	-	14,73.00
Central Rural Sanitation programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/ Srinagar/ Baramulla/ Badgam	967.95	26,55.16	-	11,27.00
Strengthening of existing Polytechnics	Secretary Technical Education	-	-	-	8,48.00
Electronic Governance	State e-governance Agency	-	-	-	14,68.00
Mid-day Meals National Programme of Nutritional Support to Primary Education	State Education and Food and Supplies Department	-	-	-	39,13.00
Research and Development Support	University of Jammu, University of Kashmir, Shri Mata Vaishno Devi University, Sheri Kashmir University of Agriculture Science and Technology, Baba Ghulam Shah Badshah University etc.	810.37	6,99.16	11,62.98	-
Conservation of natural resources and Eco system	J&K Lakes and Water ways Development Authority	4104.75	17,50.69	27,85.00	-
Integrated Development of Wild Life Habitants	Chief Wild Life Warden	-	-	-	5,69.00
National River Conservation Plans	Waterways Development Authority, Srinagar	-	-	-	12,50.00
Up gradation of 1396 Government ITI's	Director Technical Education Jammu, IML Society of ITI's	30,00	17,50.00	10,00.00	-
Integrated Child Development Scheme	State Social Welfare Department	-	-	-	37,92.00
National e-Governance Action Plan NEGAP	State Department of e- governance	-	-	-	17,28.00
Transport Subsidy Scheme	J&K Development Finance Corporation Ltd.	-	-	9,55.00	-
Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Society, Srinagar	96,36.42	-	25,82.00	-

*Appendices*

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2011-12	2010-2011	2009-2010	2008-2009
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Ujala Society, Srinagar/ Noor Society	1301.92	26,40.09	8,82.00	-
National Mental Health Programme	State Health Society	-	10,54.08	5,28.00	-
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)	42042.37	4,68,91.18	-	-
Off Grid DRPS	Renewable Energy Development Agency	8298.22	21,87.14	-	-
Technology upgradation Fund Scheme (TUFS)	J & K Bank Ltd.	1297.62	6,23.57	-	-
Renewal Energy for Rural Applications (Remote Villages)	J & K Energy Development Agency	973.00	29,23.74	-	-
AAJEEVIKA	District Rural Development Agency (DRDA)	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.	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	6,00.00	-	-	-
District Hospital	SKIMS Soura	14,08.00	-	-	-
Industrial Infrastructure upgradation schemes IIUS DIPP	J&K State Industrial Development Corporation.	5,75.00			
Others Schemes	Others schemes	83,45.96	65,86.79	67,76.95	84,48.00
	<b>Grand Total</b>	<b>33,88,87.90</b>	<b>21,73,60.09</b>	<b>13,95,13.95</b>	<b>14,29,08.00</b>

*Explanatory notes:-*

- 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: Page: 2)**  
**Statement showing Economic Profile of the State in brief**

As the Economic Survey brings out, the estimated percentage contribution of Agriculture & allied, Industry and Service sectors are likely to be 19.36 *per cent*, 26.41 *per cent*, and 54.23 percent respectively in 2011-12 Advance estimates of GSDP at 2004-05 prices. In 2004-05, the corresponding shares were 28.06 *per cent*, 28.22 *per cent* and 43.72 *per cent*, respectively. Looking at the growth in different sectors of the State economy it is seen that real growth in Agriculture and allied activities is estimated to be 2.28% over 2.00% in 2010-11, in Industry 4.65% (over 4.46% in 2010-11) and in Services 9.60% (over 9.70% in 2010-11). While the all-round growth is a welcome sign, the Agriculture & Manufacturing sectors need greater impetus for inclusive and sustainable growth. The State's estimated GSDP for 2011-12 is about 0.70 per cent of the country's estimated Gross Domestic Product (GDP) for the year (₹89,12,179 crore). At current prices, Per Capita Income ( Per Capita Net State Domestic Product) was ₹30,212, ₹33,665, ₹37,496 and ₹41,833 for the years 2008-09, 2009-10, 2010-11 and 2011-12, respectively, showing a steady increase, though still far short of the national average. In 2010-11, the GSDP was assessed to be ₹47,709 crore as per Revised Estimates 2010-11 but in the final reckoning the GSDP turned out to be significantly higher at ₹54,731 crore. In 2009-10 too, a similar trend was noticed when the GSDP turned out to be ₹43,236 crore against projection of ₹38,298 crore in the Revised Estimated 2009-10. As estimated by the Planning Commission of India based on Consumer Expenditure Surveys, the Ratio of people Below Poverty Line (BPL) to population in Jammu & Kashmir in 2004-05 was 5.4 *per cent* for total population (: 4.6 *per cent* of Rural Population and 7.9 per cent of Urban population), the LOWEST poverty ratio amongst all States. The absolute number of people Below Poverty was 5.9 lakh (₹3.7 lakh Rural and ₹2.2 lakh Urban). However, these estimates of the Planning Commission have not been accepted by the State government. According to a BPL head count survey carried out by the State government's Directorate of Economics and Statistics in 2007-08, the total BPL Estimated Population (Absolute Poverty) of J&K State was estimated to be 24.21 lakh persons (21.63 *per cent* of total population) with a dispersion of 26.14 *per cent* (22.00 lakh persons) from Rural areas and 7.96 *per cent* (2.21 lakh persons) living in Urban areas. The number of unemployed registered with Employment Exchanges has increased/decreased from 1.09 lakh in 2006 to 5.97 lakh in 2010. The Statutory Minimum Wages effective from October 1, 2009 range from ₹ 110 per day for unskilled labour to ₹150 for semi-skilled and ₹200 per day for skilled labour.

**Appendix 2.1**

*(Reference: Paragraph: 2.3.1; Page: 46)*

**Statement of various grants/ appropriations where saving was more than ₹ one 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	02	Home Department	3025.07	285.69	9
2	03	Planning & Development Department	148.11	20.48	14
3	04	Information Department	41.48	6.14	15
4	05	Ladakh Affairs Department	380.22	4.98	1
5	07	Education Department	3035.46	206.84	7
6	08	Finance Department	4847.66	1371.70	28
7	09	Parliament Affairs Department	36.33	1.49	4
8	10	Law Department	202.91	77.17	38
9	11	Industries and Commerce Department	208.70	36.83	18
10	13	Animal Husbandry Department	300.03	9.82	3
11	14	Revenue Department	655.52	268.28	41
12	17	Health & Medical Education Department	1345.56	73.90	5
13	20	Tourism Department	96.79	34.20	35
14	21	Forest Department	479.08	60.99	13
15	22	Irrigation & Flood Control Department	384.47	37.75	10
16	23	Public Health Engineering Department	801.97	62.07	8
17	24	Hospitality and Protocol Department	141.18	6.30	4
18	26	Fisheries Department	44.84	2.10	5
19	28	Rural Development Department	201.69	14.21	7
20	29	Transport Department	31.18	1.16	4

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Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
<b>Revenue (Charged)</b>					
21	01	General Administration Department	10.04	1.21	12
22	08	Finance Department	2536.58	153.40	6
23	10	Law Department	23.19	6.51	28
<b>Capital (Voted)</b>					
24	01	General Administration Department	100.11	79.80	80
25	02	Home Department	63.91	5.40	8
26	03	Planning and Development Department	1254.93	803.99	64
27	06	Power Development Department	816.51	282.32	35
28	07	Education Department	471.38	128.18	27
29	08	Finance Department	225.61	207.67	92
30	09	Parliament Affairs Department	0.50	0.50	100
31	10	Law Department	20.00	19.98	100
32	12.	Agriculture Department	368.68	97.59	26
33	13	Animal Husbandry Department	35.08	5.70	16
34	14	Revenue Department	103.44	52.71	51
35	17	Health & Medical Education Department	329.37	60.75	18
36	18	Social Welfare Department	215.31	41.09	19
37	19	Housing & Urban Development Department	607.11	262.38	43
38	21	Forest Department	85.02	39.41	46
39	22	Irrigation & Flood Control Department	461.76	36.02	8
40	24	Hospitality & Protocol Department	50.16	22.76	45
41	25	Labour Stationery & Printing Department	74.10	71.84	97
42	27	Higher Education Department	194.52	35.45	18
43	28	Rural Development Department	346.80	32.42	9
44	29	Transport Department	42.28	8.14	19

## Appendix-2.2

(Reference: Paragraph: 2.3.3; Page: 47)

## Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
<b>I-Revenue (Voted)</b>				
1	02-Home Department	285.69	-	285.69
2	03-Planning & Development Department	20.48	-	20.48
3	04-Information Department	6.13	-	6.13
4	05-Ladakh Affairs	4.98	-	4.98
5	07-Education Department	206.84	-	206.84
6	08-Finance Department	1371.70	-	1371.70
7	09-Parliamentary Affairs Department	1.49	-	1.49
8	10-Law Department	77.17	-	77.17
9	11-Industries & Commerce Department	36.83	-	36.83
10	13-Animal Husbandry Department	9.82	-	9.82
11	14-Rural Development Department	268.28	-	268.28
12	17-Health & Medical Education Department	73.90	-	73.90
13	20-Tourism Department	34.20	-	34.20
14	21-Forest Department	60.99	-	60.99
15	22-Irrigation & Flood Control Department	37.75	-	37.75
16	23-Public Health Engineering Department	62.07	-	62.07
17	24-Hospitality & Protocol Department	6.30	-	6.30
18	26-Fisheries Department	2.10	-	2.10
19	28-Rural Development Department	14.21	-	14.21
20	29-Transport Department	1.16	-	1.16
	<b>Total-I</b>	<b>2582.09</b>	<b>-</b>	<b>2582.09</b>
<b>II- Revenue (Charged)</b>				
21	01-General Administration Department	1.21	-	1.21
22	08-Finance Department	153.40	-	153.40
23	10-Law Department	6.51	-	6.51
	<b>Total-II</b>	<b>161.12</b>	<b>-</b>	<b>161.12</b>

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Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
<b>III-Capital (Voted)</b>				
24	01-General Administration Department	79.80	-	79.80
25	02-Home Department	5.40	-	5.40
26	03-Planning & Development Department	803.99	-	803.99
27	06-Power Development Department	282.32	-	282.32
28	07-Education Department	128.18	-	128.18
29	08-Finance Department	207.67	-	207.67
30	10-Law Department	19.98	-	19.98
31	12-Agriculture Department	97.59	-	97.59
32	13-Animal Husbandry	5.70	-	5.70
33	14-Revenue Department	52.71	-	52.71
34	17-Health & Medical Education Department	60.75	-	60.75
35	18-Social Welfare Department	41.09	-	41.09
36	19-Housing & Urban Development Department	262.38	-	262.38
37	21-Forest Department	39.41	-	39.41
38	22-Irrigation & Flood Control Department	36.02	-	36.02
39	23-Hospitality & Protocol Department	22.76	-	22.76
40	25-Stationery & Printing Department	71.84	-	71.84
41	27-Higher Education Department	35.45	-	35.45
42	28- Rural Development Department	32.42	-	32.42
43	29-Transport Department	8.14	-	8.14
	<b>Total-III</b>	<b>2293.60</b>	<b>-</b>	<b>2293.60</b>
	<b>Grand Total-I+II+III</b>	<b>5036.81</b>		<b>5036.81</b>

## Appendix-2.3

(Reference: Paragraph: 2.3.4; Page: 47)

Statement of various grants/ appropriations where excess expenditure was more than ₹ one 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	01	General Administration Department	159.24	170.86	11.62 (7)
2	06	Power Development Department	3495.79	3861.80	366.01 (10)
3	12	Agriculture Department	558.03	569.16	11.13 (2)
4	16	Public Works Department	695.38	752.36	56.98 (8)
5	18	Social Welfare Department	307.54	450.18	142.64 (46)
6	19	Housing & Urban Development Department	311.88	340.69	28.81 (9)
7	25	Labour, Stationery & Printing Department	67.50	110.23	42.73 (63)
8	27	Higher Education Department	432.04	493.34	61.30 (14)
<b>Total (Revenue Voted)</b>			<b>6027.40</b>	<b>6748.62</b>	<b>721.22</b>
<b>Capital (Voted)</b>					
9	11	Industries & Commerce Department	132.07	159.01	26.94 (20)
10	15	Consumer Affairs & Public Distribution Department	949.93	1137.46	187.53 (20)
11	16	Public Works Department	1179.89	1344.08	164.19 (14)
12	20	Tourism Department	146.18	178.83	32.65 (22)
13	23	Public Health Engineering Department	155.76	187.44	31.68 (20)
14	26	Fisheries Department	14.09	15.32	1.23 (9)
<b>Total (Capital Voted)</b>			<b>2577.92</b>	<b>3022.14</b>	<b>444.22</b>
<b>Capital (Charged)</b>					
15	08	Finance Department	1174.41	5647.76	4473.35 (381)
<b>Total (Capital Charged)</b>			<b>1174.41</b>	<b>5647.76</b>	<b>4473.35</b>
<b>(Grand Total)</b>			<b>9779.73</b>	<b>15418.52</b>	<b>5638.79</b>



**Appendix-2.4**  
(Reference: Paragraph: 2.3.5; Page: 48)  
**Statement showing expenditure incurred without budget provisions during 2011-12**

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1	<b>01-General Administration</b>		<b>868.29</b>
	2052-Secretariat General Services	18.90	
	2070- Other Administrative Services	31.96	
	4070-Capital Outlay on other Administrative Services	11.31	
	4075-Capital Outlay on Miscellaneous General Services	569.95	
	5425-On other Scientific & Environmental Research	36.04	
	2501-Special Programmes for Rural Development	5.14	
	3435-Ecology and Environment	76.64	
	3451- Secretariat Economic Services	108.97	
	3452- Tourism	9.38	
2	<b>02-Home</b>		<b>32.96</b>
	2070-Other Administrative Services	7.72	
	4070-Capital Outlay on Other Administrative Services	25.24	
3	<b>03-Planning and Development</b>		<b>7007.49</b>
	3451-Secretariat Economic Services	728.69	
	3454-Census Survey and Statistics	26.80	
	3475-Other General Economic Services	29.07	
	5475-Capital Outlay on Other General Economic Services	6222.93	
4	<b>06-Power Development</b>		<b>6637.79</b>
	2801-Power	6637.79	
5	<b>07-Education</b>		<b>18444.38</b>
	2202-General Education	14860.68	
	2204- Sports and Youth Services	1500.07	
	4202-Capital Outlay on Education, Sports Arts & Culture	2083.63	
6	<b>08-Finance</b>		<b>11888.06</b>
	2054-Treasury and Account Administration	556.71	
	2049- Interest Payment	9953.40	
	4851-Capital Outlay on Village and Small Industries	1034.67	
	5475-Capital Outlay and other Economic Services	343.28	

*Appendices*

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
7	<b>10-Law Department</b>		<b>273.98</b>
	2070-Other Administrative Services	273.98	
8	<b>11-Industries and Commerce</b>		<b>434.18</b>
	2851-Village and Small Industries	73.77	
	4851-Capital Outlay on Village and Small Industries	360.41	
9	<b>12-Agriculture Department</b>		<b>5912.90</b>
	2401-Crop Husbandry	884.00	
	2402-Soil and Water Conservation	7.52	
	2406-Forestry and Wild Life	3.03	
	2425-Co-operation	250.00	
	2851-Village and Small Development	10.29	
	4401-Capital Outlay on Crop Husbandry	3426.51	
	4402-Capital Outlay on Soil and Water Conservation	82.31	
	4705-Capital Outlay on Command Area Development	1249.24	
10	<b>13-Animal Husbandry</b>		<b>1113.86</b>
	2403-Animal Husbandry	387.78	
	4401-Capital Outlay on Crop Husbandry	12.90	
	4403- Capital Outlay on Animal Husbandry	591.33	
	4404- Capital Outlay on Dairy Development	121.85	
11	<b>14-Revenue</b>		<b>1008.32</b>
	2053-District Administration	1008.32	
12	<b>15-Consumer Affairs and Public Distribution</b>		<b>72.45</b>
	4408-Capital Outlay on Food Storage and Warehousing	72.45	
13	<b>16-Public Works</b>		<b>18577.45</b>
	2059-Public Works	3.58	
	5054-Capital Outlay on Roads and Buildings	18573.87	
14	<b>17-Health and Medical Education</b>		<b>3663.57</b>
	2210-Medical and Public Health	13.94	
	2211-Family Welfare	2308.93	
	4210-Capital Outlay on Medical and Public Health	1340.70	
15	<b>18-Social Welfare Department</b>		<b>26572.35</b>
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2126.55	

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Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
	2235-Social Security and Welfare	23812.68	
	2236-Nutrition	609.14	
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	23.98	
16	<b>19-Housing and Urban Development</b>		<b>7344.98</b>
	2217-Urban Development	167.79	
	4217-Capital Outlay on Urban Development	7177.19	
17	<b>20-Tourism</b>		<b>4576.02</b>
	4406-Capital Outlay on Forestry and Wild Life	8.22	
	5452-Capital Outlay on Tourism	4567.80	
18	<b>21-Forest Department</b>		<b>475.23</b>
	2406-Forestry and Wild Life	352.97	
	3435-Ecology and Environment	112.61	
	4406-Capital Outlay on Forestry and Wild Life	9.65	
19	<b>26-Fisheries</b>		<b>354.12</b>
	4405-Capital Outlay on Fisheries	354.12	
20	<b>27-Higher Education Department</b>		<b>12494.64</b>
	2202- General Education	9400.85	
	2205- Art and Culture	1843.42	
	4202-Capital Outlay on Education, Sports, Art and Culture	1250.37	
21	<b>28-Rural Development Department</b>		<b>13008.24</b>
	2236-Nutrition	31.66	
	2501-Special Programmes for Rural Development	584.88	
	2515-Other Rural Development Programmes	1956.43	
	4515-Capital Outlay on Other Rural Development Programmes	10435.27	
22	<b>29-Transport</b>		<b>76.33</b>
	2041-Taxes on Vehicles	29.93	
	5055-Capital Outlay on Road Transport	46.40	
	<b>Grand Total</b>		<b>140837.59</b>

**Appendix-2.5**  
(Reference: Paragraph: 2.3.6; Page: 48)  
**Year-wise details of excess expenditure for the years 1980-81 to 2010-11 pending with Finance Department for regularization**

(₹ 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	
		<b>Total</b>	<b>84559.38</b>	

**Appendix-2.6**

*(Reference: Paragraph: 2.3.8; Page: 49)*

**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	11-Industries & Commerce	196.11	12.60	171.87	24.24
2	21-Forest Department	455.55	23.53	418.10	37.45
3	20-Tourism	85.45	11.34	62.59	22.86
4	22-Irrigation & Flood Control Department	355.42	29.05	346.72	8.70
<b>Total-I</b>		<b>1092.53</b>	<b>76.52</b>	<b>999.28</b>	<b>93.25</b>
<b>II-Revenue (Charged)</b>					
5	01-General Administration	9.22	0.82	8.83	0.39
<b>Total-II</b>		<b>9.22</b>	<b>0.82</b>	<b>8.83</b>	<b>0.39</b>
<b>III-Capital (Voted)</b>					
6	7-Education Department	465.11	6.28	343.20	121.91
7	13-Animal Husbandry	34.08	1.00	29.38	4.70
8	17-Health & Medical Education	313.28	16.08	268.62	44.66
9	18-Social Welfare	213.98	1.33	174.22	39.76
10	21-Forest Department	83.24	1.78	45.61	37.63
11	24-Hospitality & Protocol Department	39.78	10.39	27.40	12.38
12	27-Higher Education Department	193.58	0.94	159.06	34.52
13	29-Transport Department	38.47	3.82	34.14	4.33
<b>Total-III</b>		<b>1381.52</b>	<b>41.62</b>	<b>1081.63</b>	<b>299.89</b>
<b>Grand Total</b>		<b>2483.27</b>	<b>118.96</b>	<b>2089.74</b>	<b>393.53</b>

## Appendix-2.7

(Reference: Paragraph: 2.3.8; Page: 50)

## Cases of excessive Supplementary grant/ appropriation

(₹ in crore)

Sl. No	Name of the Grant/ Appropriation	Original	Supplementary	Total	Expenditure	Savings
<b>I-Revenue (Voted)</b>						
1	02-Home	2727.70	297.37	3025.07	2739.38	285.69
2	04-Information Department	31.10	10.39	41.49	35.35	6.14
3	05-Ladakh Affairs Department	333.51	46.71	380.22	375.24	4.98
4	07 -Education Department	2784.40	251.06	3035.46	2828.61	206.85
5	09-Parliamentary Affairs	22.31	14.02	36.33	34.84	1.49
6	10-Law Department	124.15	78.76	202.91	125.74	77.17
7	13-Animal Husbandry	288.42	11.61	300.03	290.21	9.82
8	17-Health & Medical Education Department	1205.91	139.66	1345.57	1271.66	73.91
9	23-Public Health Engineering	648.43	153.54	801.97	739.90	62.07
10	24-Hospitality & Protocol	127.12	14.06	141.18	134.88	6.30
11	26- Fisheries Department	37.89	6.95	44.84	42.74	2.10
12	28-Rural Development Department	174.75	26.94	201.69	187.48	14.21
13	29-Transport Department	27.26	3.92	31.18	30.02	1.16
<b>Total-I</b>		<b>8532.95</b>	<b>1054.99</b>	<b>9587.94</b>	<b>8836.05</b>	<b>751.89</b>
<b>II-Revenue (Charged)</b>						
14	8-Finance Department	2361.30	175.28	2536.58	2383.18	153.40
<b>Total-II</b>		<b>2361.30</b>	<b>175.28</b>	<b>2536.58</b>	<b>2383.18</b>	<b>153.40</b>
<b>III-Capital (Voted)</b>						
15	2-Home Department	17.96	45.96	63.92	58.51	5.41
16	22-Irrigation & Flood Control Department	281.64	180.12	461.76	425.74	36.02
17	28-Rural Development Department	153.95	192.85	346.80	314.37	32.43
<b>Total-III</b>		<b>453.55</b>	<b>418.93</b>	<b>872.48</b>	<b>798.62</b>	<b>73.86</b>
<b>Grand Total</b>		<b>11347.80</b>	<b>1649.20</b>	<b>12997.00</b>	<b>12017.85</b>	<b>979.15</b>

**Appendix 2.8**

*(Reference: Paragraph: 2.3.8; Page: 50)*

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

*(₹ in crore)*

Sl. No	Grant Number	Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
<b>Revenue (Voted)</b>							
1	06	Power Development Department	2955.18	540.60	3495.78	3861.80	366.02
2	16	Public Works Department	655.76	39.61	695.37	752.36	56.99
3	27	Higher Education Department	367.19	64.84	432.03	493.33	61.30
<b>Total-Revenue (Voted)</b>			<b>3978.13</b>	<b>645.05</b>	<b>4623.18</b>	<b>5107.49</b>	<b>484.31</b>
<b>Capital (Voted)</b>							
4	11	Industries Department	122.27	9.80	132.07	159.01	26.94
5	15	Consumer Affairs and Public Distribution Department	867.74	82.20	949.94	1137.46	187.52
6	20	Tourism Department	122.14	24.04	146.18	178.83	32.65
7	23	Public Health Engineering Department	150.50	5.26	155.76	187.44	31.68
8	26	Fisheries Department	13.61	0.48	14.09	15.32	1.23
<b>Total-Capital (Voted)</b>			<b>1276.26</b>	<b>121.78</b>	<b>1398.04</b>	<b>1678.06</b>	<b>280.02</b>
<b>Grand Total</b>			<b>5254.39</b>	<b>766.83</b>	<b>6021.22</b>	<b>6785.55</b>	<b>764.33</b>

## Appendix-2.9

(Reference: Paragraph: 2.4.1; Page: 50)

## Department-wise outstanding DC bills from 1995-2011

(₹ in crore)		
S. No	Department	Amount
1	Account and Treasuries	0.36
2	Agriculture	0.78
3	Animal Husbandry	1.26
4	Census	1.34
5	Co-operative	4.98
6	Council of Ministers	0.21
7	Ecology and Environment	6.50
8	Education	566.52
9	Election	4.73
10	Family Welfare	0.05
11	Fisheries	0.15
12	Food and Supply	88.97
13	General Administration	84.32
14	Governor	0.07
15	Home	237.72
16	Housing and Urban Development	167.54
17	Industries	93.94
18	Information	3.78
19	Justice	0.52
20	Labour and Employment	25.77
21	Medical	182.28
22	Medium Irrigation	0.50
23	Motor Vehicles	0.25
24	Nutrition	0.04
25	Other Administrative Services	2.56
26	Other Rural Development Programme	0.14
27	Planning	0.39
28	Power Development Department	70.20
29	Public Works Department	14.10
30	Relief and Rehabilitation	41.90
31	Roads and Bridges	6.31
32	Rural Development Department	123.88
33	Sales Tax	0.58
34	Secretariat General Services	1.61
35	Social Welfare Department	4.97
36	Social Security and Welfare	28.96
37	Social Services	0.05
38	Stamps and Registration	1.91
39	Tourism	56.27
40	Transport	7.75
41	Water Supply and Sanitation	3.75
	<b>Total</b>	<b>1837.91</b>



**Appendix 2.10**

*(Reference: Paragraph: 2.6.3; Page: 53)*

**Statement showing significant excess expenditure under certain Heads of accounts in Grant No.12**

*(₹ in lakh)*

Sl. No.	MH/SM/MI/GH/SH	Grant	Expenditure	Excess
1.	2029/001/009/0244 – Direction and Administration	9.32	11.69	2.37
2.	2250/800/0099/0339 – Zoological & Public Gardens	21.31	24.94	3.63
3.	2250/800/0099/0433 – Production of Nucleus Seeds	30.11	35.32	5.21
4.	2401/001/0099/0027 – Agriculture Tehsil Development Services (Kashmir)	820.31	851.19	30.88
5.	2401/001/0099/0031 - Superintendence (Jammu)	132.95	139.91	6.96
6.	2401/001/0099/0231 – Agriculture Tehsil Development Services Jammu	776.66	843.44	66.78
7.	2401/103/0099/0156 – Seed Processing Unit Jammu	38.86	45.11	6.25
8.	2401/104/0099/0153 – Rakhs and Farms Jammu	6.06	7.93	1.87
9.	2401/105/0099/1430 – Development of Local Manurial Resources Jammu	160.62	162.36	1.74
10.	2401/108/0099/1432 – Floriculture Development Jammu	33.33	39.38	6.05
11.	2401/109/0099/0068 – Agriculture Extension & Training (Jammu)	5.74	7.66	1.92
12.	2401/109/0099/1435 – Training & Visits NAEP Jammu	3581.50	4095.78	514.28
13.	2401/109/0099/1442 – Information Farm Radio Services (Jammu)	67.02	70.02	3.00
14.	2401/119/0099/0014 – Soil Survey Jammu	71.43	74.72	3.29
15.	2401/119/0099/0048 – Development of Vegetables (Kashmir Province)	434.49	447.36	12.87
16.	2401/119/0099/0228 – Plan Nurseries Registration	7.33	8.77	1.44
17.	2401/119/0099/0261 – Production and Supply of European Type of Vegetable Agriculture Kashmir	53.13	55.53	2.40
18.	2401/119/0099/1481- Improvement of Vegetable Programme Jammu	1417.83	1825.81	407.98
19.	2401/119/0099/2325 – Advisory Board for Development of Kissan	68.39	113.53	45.14
20.	2401/800/0099/0013 – Soil Testing Laboratory	45.12	50.69	5.57
21.	2402/101/0099/0016 – Soil Survey Kashmir	455.17	522.00	66.83
22.	2402/101/0099/1489 – Soil Survey and Testing Laboratory Jammu	118.95	128.28	9.33
23.	2402/102/0099/0010 – Soil Conservation Schemes (Jammu Division)	737.90	784.05	46.15

*Appendices*

Sl. No.	MH/SM/MI/GH/SH	Grant	Expenditure	Excess
24.	2403/107/0099/0002 – Fodder and Feed Development (Jammu Division)	76.65	85.68	9.03
25.	2406/02/001/0099/1136 – Director Floriculture Kashmir	399.18	959.01	559.83
26.	2406/02/001/0099/2203 – Provincial and District Offices Jammu	941.72	1073.61	131.89
27.	2406/02/112/0099/1887 – Cut Flower Project, Director Floriculture, Kashmir	208.91	237.01	28.10
28.	2406/02/112/0099/2275 – Public Gardens, Director Floriculture, Jammu	292.59	363.27	70.68
29.	2406/02/112/0099/2276 – Cut Flower Project, Director Floriculture, Jammu	12.53	15.05	2.52
30.	2406/02/800/0011/2203 – Provincial and District Offices Jammu	18.68	21.20	2.52
31.	2415/01/004/0099/0123 – Agriculture Research Unit, Jammu	83.56	88.09	4.53
32.	2415/80/120/0099/0040 – SKUAST Kashmir	7935.14	9062.95	1127.81
33.	2425/001/0099/0244 – Direction and Administration	354.60	425.21	70.61
34.	2435/01/101/0099/0612 – Horticulture Planning and Marketing	1252.17	1307.11	54.94
35.	2435/01/102/0099/0623 – Seed Certificate Scheme Including Law Enforcement Kashmir	250.66	264.29	13.63
36.	2435/01/800/0099/0345 – Seed Certificate Scheme Including Law Enforcement Jammu	193.25	221.56	28.31
37.	2705/800/0099/0050 – Development of Vegetables (Jammu Division)	165.98	175.99	10.01
38.	2851/004/0099/0093 – Research on Mushroom (Jammu)	144.08	166.10	22.02
39.	2851/107/0099/0336 – Additional Director Sericulture (Jammu)	2064.86	2256.17	191.31
40.	2851/107/0099/0416 – Director Sericulture (Jammu) J&K	2941.61	3064.35	122.74
41.	4401/800/0011/0039 – Director Agriculture (Jammu)	450.00	2251.02	1801.02
42.	4401/800/0011/0061 – Director Agriculture (Kashmir)	446.00	453.17	7.17
43.	4401/800/0011/0612 – Horticulture Planning and Marketing	1000.00	1601.79	601.79
44.	4402/102/0011/0251 – Soil Conservation (Jammu)	30.00	130.42	100.42
45.	4402/102/0011/0266 – Soil Conservation (Kashmir)	35.00	111.13	76.13
46.	4406/02/112/0011/2203 – Director Floriculture Jammu	1278.00	2157.98	879.98
47.	4705/602/0011/0116 – Directorate of Command Area Development (Kashmir)	950.00	1159.65	209.65
48.	4705/603/0011/0095 – Directorate of Command Area Development (Jammu)	850.00	938.58	88.58
49.	4851/107/0011/1202 – Sericulture Industries	430.00	440.15	10.15

**Appendix 2.11**

*(Reference: Paragraph: 2.6.5; Page 54)*

**Statement showing booking of expenditure under certain Heads of accounts without budget provision in Grant No.12**

*(₹ in lakh)*

Sl. No.	MH/SM/MI/GH/SH	Expenditure
1	2401/001/0011/0039 – Director Agriculture Jammu	186.43
2	2401/119/0011/2088 – Director Horticulture Jammu	276.37
3	2401/800/0031/0748 – Timely Reporting Scheme	8.21
4	2401/800/0031/1518 – Census of Minor Irrigation Schemes	151.26
5	2401/800/0031/1587 – Macro Management on Agriculture	158.91
6	2401/800/0031/1516 – Improvement of Crop Statistics	28.01
7	2401/800/0031/0870 – Integrated Cereal Development	38.65
8	2401/800/0031/1600 – Maintenance of State House	1.53
9	2401/800/0031/1823 – Conducting of Live Stock Census	31.96
10	2401/800/0031/1750 – Works Component	2.67
11	2402/103/0011/0008 – Dry Land Development Programme	4.65
12	2402/800/0011/1490 – Agriculture Land Kashmir	2.87
13	2406/001/0099/0346 – Circle and Divisional Office	3.03
14	2851/103/0099/0244 – Direction and Administration	10.29
15	4401/01/101/0011/0612 – Horticulture Planning and Marketing	219.98
16	4401/103/0031/0081 – Purchase of Seeds (Jammu)	71.48
17	4401/104/0011/0083 – Agriculture Farms, Jammu	114.21
18	4401/107/0099/0077 – Purchase and sale of Pesticides Horticulture	4.47
19	4401/107/0099/0100 – Plant Protection Services	10.93
20	4401/107/0031/2297 – Rashtriya Krishi Vikas Yojna	215.60
21	4401/119/0099/2140 – Director Horticulture Kashmir	192.62
22	4401/119/0011/2249 – Maintenance of Departmental Orchard & Nurseries Jammu	4.94
23	4401/800/0099/0043 – Director of Agriculture Kashmir	22.72
24	4401/800/0011/0043 – Director of Agriculture Kashmir	48.70
25	4401/800/0011/0125 – Command Area Development (CSS) Jammu	1.20
26	4401/800/0031/0039 – Director, Agriculture, Jammu	1.91
27	4401/800/0031/0075 – National Watershed Development Programme	217.93
28	4401/800/0031/0471 – Pohru Catchment	58.05
29	4401/800/0031/2297 – Rashtriya Krishi Vikas Yojana	1473.68
30	4401/800/0031/2401 – Integrated Scheme of Oil Seeds, Pulses, Oil Palm & Maize	84.69
31	4401/800/0031/2503 – Horticulture Mission for Northeast & Himalayan States (HMNH)	105.57
32	4401/800/0031/2504 – National Mission on Saffron	2163.11
33	4401/800/0031/2505 – Agriculture Technology Management Agency	104.00
34	4402/800/0011/1750 – Works Component	82.31
35	4406/02/112/0031/2297 – Rashtriya Krishi Vikas Yojana	37.08
36	4425/108/0011/0369 – Investment in Public Sector & Other Undertaking	465.55
37	4425/108/0011/2174 – Registrar Cooperative	653.66
38	4425/108/0011/8061 – Other Co-Operative	2.00
39	4425/800/0011/0169 – Special Plan Assistance	150.86
40	4705/602/0031/0116 – Directorate of Command Area Development, Kashmir	744.88
41	4705/602/0031/2297 – Rashtriya Krishi Vikas Yojana	301.97
42	4705/603/0031/0095 – Directorate of Command Area Development, Jammu	504.36
43	4851/107/0031/2297 – Rashtriya Krishi Vikas Yojana	77.94

## Appendix 2.12

(Reference: Paragraph: 2.6.6; Page: 54)

## Statement showing cases where significant savings were not surrendered in Grant No.12

(₹ in lakh)

Sl. No.	MH/SM/MI/GH/SH	Total Grant	Expenditure	Saving
1.	2236/02/800/0099/0063/ Community Canning and Fruit Preservation Centre, Kashmir	158.41	118.43	39.98
2.	2236/02/800/0099/2313/ Community Canning and Fruit Preservation Centre, Jammu	132.78	126.69	6.09
3.	2401/001/0099/0035/ Superintendence (Kashmir)	75.82	57.39	18.43
4.	2401/001/0099/0039/ Director Agriculture (Jammu)	630.72	622.67	8.05
5.	2401/001/0099/0043/ Director of Agriculture Kashmir	702.93	621.36	81.57
6.	2401/103/0099/0015/ Seed Multiplication Farm (Jammu)	10.64	5.38	5.26
7.	2401/103/0099/0019/ Seed Multiplication Farm (Jammu)	140.10	116.83	23.27
8.	2401/103/0099/2180/Improvement of Existing farms	147.25	136.85	10.40
9.	2401/105/0099/0045/Development of Local Manurial Resources (Kashmir)	143.86	114.33	29.53
10.	2401/107/0099/0458/Plant Protection Service (Kashmir)	1595.72	1530.19	65.53
11.	2401/108/0099/0082/Potato Development Schemes (Kashmir)	168.72	147.28	21.44
12.	2401/108/0099/0086/Development of Zeera Cultivation (Kashmir)	13.80	5.54	8.26
13.	2401/108/0099/1431/Floriculture Development Kashmir	111.02	83.98	27.04
14.	2401/109/0099/0062/Information Farm Radio Service (Kashmir)	86.97	61.41	25.56
15.	2401/109/0099/0072/Improved Agriculture Practices (Kashmir)	72.53	64.45	8.08
16.	2401/109/0099/2191/Agriculture Exten. & Trgs. Kashmir	44.02	32.15	11.87
17.	2401/113/0099/0054/ Improved Agriculture Implements	232.36	133.49	98.87
18.	2401/113/0099/0233/ Biogas Development	85.25	72.07	13.18
19.	2401/113/0099/0356/ Improved Agriculture Implements (Jammu)	102.01	92.73	9.28
20.	2401/119/0099/0020/Development of Walnut Production for Export purposes Kashmir	62.40	48.35	14.05
21.	2401/119/0099/0030/ Intensive Fruit Production	798.04	582.08	215.96

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Sl. No.	MH/SM/MI/GH/SH	Total Grant	Expenditure	Saving
	Programme Kashmir			
22.	2401/119/0099/0036/ District Offices Kashmir	234.05	227.31	6.74
23.	2401/119/0099/0042/ Double Crop Scheme Jammu	8.65	1.15	7.50
24.	2401/119/0099/0096/Development of Horticulture in Kandi Karewa and Dry land areas Kashmir	615.30	533.12	82.18
25.	2401/119/0099/0100/ Plant Production Services, Kashmir	343.99	292.14	51.85
26.	2401/119/0099/0234/ Establishment of Veg. Farm and Kitchen Gardening Agriculture Kashmir	35.11	29.23	5.88
27.	2401/119/0099/0244/ Direction and Administration	1403.72	1316.18	87.54
28.	2401/119/0099/1255/ Intensive Agriculture District Programme and Clash Programme	51.85	34.41	17.44
29.	2401/119/0099/1434/ Trainings and Visits NAEP Kashmir	3649.21	3441.15	208.06
30.	2401/119/0099/1482/ Maintenance of Departmental Orchards and Nurseries Kashmir	530.13	433.31	96.82
31.	2401/119/0099/2088/ Director Horticulture Jammu	1088.72	1016.92	71.80
32.	2401/119/0099/2192/ Development of Walnut Production for Export Purposes Jammu	72.02	35.07	36.95
33.	2401/119/0099/2248/ Intensive Fruit Production Programme Jammu	271.82	181.48	90.34
34.	2401/119/0099/2249/ Maintenance of Departmental Orchard and Nurseries Jammu	243.26	175.54	67.72
35.	2401/119/0099/2252/ Superintendence (Divisional Level) Jammu	136.83	97.74	39.09
36.	2401/119/0099/2254/ Development of Horti. in Kandi, Karewa and Dry Land Areas, Jammu	422.87	307.98	114.89
37.	2401/119/0099/2257/District Offices, Jammu	184.43	175.95	8.48
38.	2401/800/0011/1483/ Agriculture Jammu	789.00	547.96	241.04
39.	2401/800/0011/1484/ Other Expenditure	567.75	477.40	90.35
40.	2401/911/Deduct Recoveries of Over Payment	00.00	-8.91	8.91
41.	2402/101/0099/0134/Soil Survey and Testing Laboratory Kashmir	111.71	70.74	40.97
42.	2402/103/0099/0008/Dry Land Development Programme	46.65	39.14	7.51
43.	2406/02/001/0099/1135/Provincial and District Offices, Kashmir	1161.30	1046.55	114.75
44.	2406/02/112/0099/1130/Public Gardens, Director Floriculture Kashmir	889.11	686.02	203.09
45.	2415/80/120/0099/0060/SKUAST Jammu	3251.25	3059.00	192.25
46.	2415/80/120/0011/0060/SKUAST Jammu	35.70	9.75	25.95
47.	2425/001/0099/0417/ Superintendence	1599.00	1564.27	34.73

*Appendices*

Sl. No.	MH/SM/MI/GH/SH	Total Grant	Expenditure	Saving
48.	2425/101/0099/1493/Audit of Co-operatives	667.00	540.07	126.93
49.	2425/800/0011/0244/Direction and Administration	100.00	45.40	54.60
50.	2435/01/101/0011/0612/Horticulture Planning and Marketing	15.00	2.65	12.35
51.	2705/602/0099/0116/Directorate of Command Area Development (Kashmir)	400.75	394.80	5.95
52.	2705/603/0099/0095/Directorate of Command Area Development Jammu	1576.75	1560.56	16.19
53.	2851/004/0099/0104/Mushroom (Kashmir)	267.29	234.93	32.36
54.	2851/004/0099/1506/Indo Dutch Mushroom Development Project	32.47	23.83	8.64
55.	2851/102/0099/0053/ Development of Apiculture (Jammu Division)	371.39	354.97	16.42
56.	4401/103/0099/0081/Purchase of seeds (Jammu)	1310.00	193.76	1116.24
57.	4401/103/0099/0327/Purchase of seeds (Kashmir)	852.50	746.56	105.94
58.	4401/103/0031/2221/Development of Oil Seed	210.00	155.16	54.84
59.	4401/103/0031/2348/Seed Villages	464.00	27.17	436.83
60.	4401/104/0099/0083/Agriculture Farms Jammu	626.58	448.71	177.87
61.	4401/104/0099/0102/Agriculture Farms Kashmir	202.00	161.26	40.74
62.	4401/105/0099/0232/District Agriculture Jammu	82.00	67.48	14.52
63.	4401/800/0011/0222/Horticulture Construction Programme Kashmir	302.32	9.99	292.33
64.	4401/800/0011/0281/H.P.M.C.	100.00	75.00	25.00
65.	4401/800/0011/2297/Rastriya Krishi Vikas Yojna	15000.00	2032.08	12967.92
66.	4401/800/0011/2303/ Horticulture Construction Programme Jammu	190.00	32.57	157.43
67.	4401/800/0031/1587/Macro Management on Agriculture	2532.00	779.74	1752.26
68.	4406/02/112/0011/1136/Director Floriculture Kashmir	1500.00	1151.16	348.84
69.	4415/80/277/0011/0032/Agriculture University (Jammu)	2500.00	1526.25	973.75
70.	4415/80/277/0011/0032/Agriculture University (Kashmir)	2000.00	1505.92	494.08
71.	4425/190/0011/0369/Investment in Public Sector and other Undertaking	738.00	250.00	488.00
72.	4705/800/0031/0125/Command Area Development (CSS) Jammu	2100.00	314.94	1785.06

**Appendix-3.1**  
(Reference: Paragraph: 3.2; Page: 58)  
**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 2011-12	24
2	Kashmir University	2001-02 to 2011-12	11
3	Kashmir Urban Development Agency Srinagar	1999-2000 to 2011-12	13
4	District Rural Development Agency Srinagar	2002-03 to 2011-12	10
5	District Rural Development Agency Anantnag	2007-08 to 2011-12	05
6	District Rural Development Agency Pulwama	2002-03 to 2011-12	10
7	District Rural Development Agency Leh	2008-09 to 2011-12	04
8	District Rural Development Agency Kargil	2008-09 to 2011-12	04
9	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2011-12	13
10	Srinagar Development Authority	1999-2000 to 2011-12	13
11	State Social Welfare Advisory Board	2003-04 to 2011-12	09
12	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2011-12	11
13	Jammu and Kashmir State Housing Board	2002-03 to 2011-12	10
14	Lakes and Water Ways Development Authority	2005-06 to 2011-12	07
15	Jammu University	2002-03 to 2011-12	10
16	District Rural Development Agency Jammu	2008-09 to 2011-12	04
17	District Rural Development Agency Kathua	2008-09 to 2011-12	04
18	District Rural Development Agency Poonch	2008-09 to 2011-12	04
19	District Rural Development Agency Doda	2003-04 to 2011-12	09
20	Academy of Art Culture and Languages	2003-04 to 2011-12	09
21	Jammu Development Authority	1972-73 to 2011-12	40
22	State Pollution Control Board	1995-96 to 2011-12	17
23	Jammu and Kashmir Sports Council	2003-04 to 2011-12	09
24	Jammu and Kashmir Energy Development Agency	2003-04 to 2011-12	09
25	District Rural Development Agency Budgam	2007-08 to 2011-12	05
26	District Rural Development Agency Baramulla	2007-08 to 2011-12	05
27	District Rural Development Agency Kupwara	2006-07 to 2011-12	06
28	District Rural Development Agency Ganderbal	2008-09 to 2011-12	04
29	District Rural Development Agency Kulgam	2008-09 to 2011-12	04
30	District Rural Development Agency Shopian	2008-09 to 2011-12	04
31	District Rural Development Agency Bandipora	2008-09 to 2011-12	04
32	Jammu Municipality	2002-03 to 2011-12	10
	<b>Total</b>		<b>301</b>