

Appendix-1
(Reference: Paragraph: 1.4; Page: 6)
List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u>
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{previous year Amount})-1]*100$
Trend/Average	Trend of growth over a period of 5 years (LOGEST (Amount of 1999-2000: Amount of 2004-05)-1)*100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or expenditure as the case may be
Development Expenditure	Social Services+Economic Services
Weighted Interest rate (Average interest paid by the state)	$\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities}+\text{Current year's Fiscal Liabilities})/2]* 100$
Interest spread	GSDP growth-Weighted Interest rates
Interest received as per cent to Loans Advanced	$\text{Interest received } [(\text{Opening balance}+\text{Closing balance of Loans and Advances})/2]* 100$
Revenue Deficit	Revenue Receipt-Revenue Expenditure
Fiscal Deficit	Revenue Expenditure+ Capital Expenditure+Net Loans and Advances- Revenue Receipts-Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit-Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendix-2
(Reference to Paragraph: 1.3; Page: 4)
Abstract of Receipts and Disbursements for the year 2004-05

(Rupees in crore)

Receipts			Disbursements						
2003-04			2004-05	2003-04				2004-05	
	Section-A: Revenue					Non-Plan	Plan	Total	
8211.67	I. Revenue receipts		8866.48	7754.17	I. Revenue expenditure	7238.81	1065.20	8304.01	8304.01
1170.28	Tax revenue	1351.05		3373.71	General Services	3252.49	34.20	3286.69	
				1827.58	Social Services	1460.85	535.08	1995.93	
632.54	Non-tax revenue	641.42		860.55	Education, Sports, Art and Culture	709.95	229.27	939.22	
				388.83	Health and Family Welfare	299.90	132.61	432.51	
817.42	State's share of Union taxes	934.43		335.71	Water Supply, Sanitation, Housing and Urban Development	318.71	40.91	359.62	
				9.53	Information and Broadcasting	9.35	1.31	10.66	
2659.15	Non-Plan grants	2447.78		21.36	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.29	19.58	25.87	
				18.93	Labour and Labour Welfare	7.33	12.78	20.11	
2700.80	Grants for State Plan Schemes	3191.41		185.20	Social Welfare and Nutrition	101.30	98.58	199.88	
				7.47	Others	8.02	0.04	8.06	
231.48	Grants for Central and Centrally Sponsored Plan Schemes	300.39							
-	Grants for Special Plan Schemes	-		2552.88	Economic Services	2525.47	495.92	3021.39	
				472.76	Agriculture and Allied Activities	289.87	224.92	514.79	
				93.95	Rural Development	49.02	60.99	110.01	
				188.38	Special Areas Programmes	88.00	34.43	122.43	
				159.14	Irrigation and Flood Control	165.37	62.00	227.37	
				1417.43	Energy	1795.18	1.65	1796.83	

Appendices

Appendix-2 (contd.)

Receipts				Disbursements				
2003-04		2004-05	2003-04		Non-Plan	Plan	Total	2004-05
			92.83	Industries and Minerals	61.15	36.43	97.58	
			36.05	Transport	34.57	4.58	39.15	
			7.68	Science, Technology and Environment	1.20	8.61	9.81	
			84.66	General Economic Services	41.11	62.31	103.42	
-	II. Revenue deficit carried over to Section -B	-	457.50	II. Revenue Surplus carried over to Section-B				562.47
8211.67	Total Section-A	8866.48	8211.67					8866.48
	Section-B							
105.61	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	82.92						
-	IV. Misc. Capital receipts		1880.48	III. Capital Outlay	92.43	2087.90	2180.33	2180.33
			68.37	General Services	0.65	58.55	59.20	-
			486.42	Social Services	16.05	534.42	550.47	
			79.05	Education, Sports, Art and Culture	-	93.06	93.06	
			44.31	Health and Family Welfare	♦	66.30	66.30	
			329.96	Housing & Urban Development	-	364.28	364.28	
			0.67	Information and Broadcasting	-	1.44	1.44	
			4.70	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.34	2.48	2.82	
			27.73	Social Welfare and Nutrition	15.71	6.86	22.57	
			1325.69	Economic Services	75.73	1494.93	1570.66	
			263.84	Agriculture and Allied Activities	75.73	83.33	159.06	
			56.09	Rural Development	-	71.06	71.06	
			46.69	Special Areas Programmes	-	84.65	84.65	

♦ Negligible Rs. 1000 only

Appendices

Appendix-2 (contd.)

Receipts				Disbursements					
2003-04			2004-05	2003-04		Non-Plan	Plan	Total	2004-05
				98.48	Irrigation and Flood Control	-	83.32	83.32	
				552.10	Energy	-	709.38	709.38	
				34.07	Industries and Minerals	-	44.65	44.65	
				243.56	Transport	-	316.52	316.52	
				30.86	General Economic Services	-	102.02	102.02	
4.54	V. Recoveries of Loans and Advances	18.55	18.55	68.30	IV. Loans and Advances disbursement			66.00	66.00
0.61	Industries and Minerals	0.01		33.90	Industries and Minerals			20.93	
-	Energy	15.80		-	Energy			-	
2.48	Government servants	1.85		2.73	Government servants			1.56	
1.45	Others	0.89		31.67	Others			43.51	
457.50	VI. Revenue surplus	562.47	562.47	-	V. Revenue deficit			-	-
1853.80	VII. Public debt receipts	1799.53	1799.53	1332.35	VI. Repayment of Public Debt			1003.84	1003.84
969.90	Internal debt other than Ways and Means Advances and Overdraft	1295.23		111.91	Internal debt other than Ways and Means Advances and Overdraft			207.67	
718.49	Loans and Advances from GOI	323.96		1220.44	Repayment of loans and advances from GOI.			796.17	
165.41	Net transactions under Overdrafts from J&K Bank	180.34		-	Net transactions under Ways and Means Advances including Overdrafts			-	
-	VIII. Appropriation to Contingency Fund		-	-	VII. Appropriation to Contingency Fund				-
1.33	IX. Amount recouped to contingency fund	0.49	0.49	1.43	VIII. Expenditure from Contingency Fund			0.47	0.47

Appendices

Appendix-2 (concl.)

Receipts				Disbursements					
2003-04			2004-05	2003-04		Non-Plan	Plan	Total	2004-05
19048.53	X. Public Account receipts		19119.59	18105.51	IX-Public Account disbursements				18250.71
711.62	Small Savings and Provident Funds	697.74		439.68	Small Savings and Provident Funds			453.25	
166.95	Reserve Funds	150.40		29.16	Reserve Funds			49.44	
820.32	Deposits and Advances	1091.04		992.27	Deposits and Advances			1073.69	
338.74	Suspense and Miscellaneous	308.07		219.66	Suspense and Miscellaneous			328.82	
17010.90	Remittances	16872.34		16425.06	Remittances			16345.51	
				82.92	X. Cash balance at end				82.20
				23.80	Cash in treasuries and local remittances			29.59	
				13.16	Deposits with Banks			7.38	
				(-) 2.29	Departmental cash balance including permanent advances			(-) 3.02	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
21471.31	Total Section-B		21583.55	21471.31	Total Section-B				21583.55

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.
4. There was a difference of Rs. 0.83 lakh between the figures reflected in the accounts under cash in Banks and the figures conveyed by the Finance Department. The difference was under reconciliation (July 2005).

Appendix-3
(Reference to Paragraph: 1.3; Page: 4)

Sources and applications of funds

(Rupees in crore)

2003-04		Sources	2004-05	
8211.67		1. Revenue receipts		8866.48
4.54		2. Recoveries of Loans and Advances		18.55
356.04		3. Net receipts from Public Debt other than Overdraft		615.35
165.41		4. Net receipts from overdraft		180.34
942.70		5. Net receipts from Public Account:		868.88
	271.94	(i) Net receipts from Small Savings, Provident funds, etc.	244.49	
	(-) 171.95	(ii) Net effect of Deposits and Advances	17.35	
	137.79	(iii) Net receipts from Reserve Funds	100.96	
	119.08	(iv) Net effect of Suspense and Miscellaneous transactions	(-) 20.75	
	585.84	(v) Net effect of Remittance transactions	526.83	
-	-	6. Net amount recouped to contingency fund after deducting the expenditure	-	0.02
22.69		7. Utilisation of cash balance		0.72
9703.05		Total:		10550.34
		Application		
7754.17		1. Revenue expenditure		8304.01
68.30		2. Lending for developmental and other purposes		66.00
1880.48		3. Capital expenditure		2180.33
-		4. Net repayment of overdraft		-
0.10		5. Expenditure met from Contingency Fund but not recouped		-
Nil		6. Increase in closing cash balance		-
9703.05		Total		10550.34

Appendix-4
(Reference: Paragraph: 1.7.1 (ii); Page: 13)

Statement of wanting utilisation certificates in respect of grants paid during 2002-03 and 2003-04

Name of Department	Year of paying	Certificates awaited	
		No.	(Rs. in lakh)
Education	2002-03	116	6946.91
	2003-04	80	4466.50
Housing and Urban Development	2002-03	73	6595.58
	2003-04	80	304.80
Health and Medical Education	2002-03	23	75.80
	2003-04	15	67.78
Law and Justice	2002-03	26	173.33
	2003-04	12	92.22
Social Welfare	2002-03	18	8.82
	2003-04	31	20.28
General Administration	2002-03	2	7.00
	2003-04	1	1.25
Tourism	2002-03	12	386.39
Art and Culture	2002-03	45	108.24
	2003-04	10	7158.70
Public Works	2002-03	1	0.30
Agriculture	2002-03	26	1689.25
	2003-04	32	3617.75
Animal Husbandry	2002-03	11	1807.64
Total		614	33528.54

Appendix-5
(Reference: Paragraph: 1.7.1 (iii); Page: 14)

List showing names of departments, which had not furnished the details of grants/loans paid by them to various bodies

S. No	Name of the Department	Period for which information awaited
1.	Forest	Since 1994-95 in respect of Pollution Control Board
2.	Law Department	Since 1997-98 in respect of State Human Rights Commission

Appendix-6

(Reference to Paragraph: 1.7.1 (iii); Page: 14)

Bodies which did not furnish annual accounts for 2004-05 and earlier years

S. No	Name of the body	Period for which accounts awaited	Number of accounts
Section-14			
1.	Srinagar Municipality	2002-03 to 2004-05	3
2.	Kashmir University	2000-01 to 2004-05	5
3.	Kashmir Urban Development Authority	1999-2000 to 2004-05	6
4.	District Rural Development Agency Srinagar	2002-03 to 2004-05	3
5.	District Rural Development Agency Anantnag	2003-04 and 2004-05	2
6.	District Rural Development Agency Pulwama	2002-03 to 2004-05	3
7.	District Rural Development Agency Budgam	2003-04 and 2004-05	2
8.	District Rural Development Agency Baramulla	2003-04 and 2004-05	2
9.	District Rural Development Agency Kupwara	2002-03 to 2004-05	3
10.	District Rural Development Agency Leh	2004-05	1
11.	District Rural Development Agency Kargil	2002-03 to 2004-05	3
12.	District Development Authority Leh	2002-03 to 2004-05	3
13.	District Development Authority Kargil	2002-03 to 2004-05	3
14.	SKICC Srinagar	1999-2000, 2002-03 to 2004-05	4
15.	Srinagar Development Authority	1999-2000 to 2004-05	6
16.	Institute of Hotel Management Srinagar	2001-02 to 2004-05	4
17.	State Social Welfare Advisory Board	2003-04 and 2004-05	2
18.	Islamia College of Science and Commerce Srinagar	2001-02 to 2004-05	4
19.	Jammu and Kashmir Cooperative Federation Srinagar	2002-03 to 2004-05	3
20.	J&K State Housing Board	2002-03 to 2004-05	3
21.	Lakes and Water ways Development Authority	2002-03 to 2004-05	3
22.	Jammu Municipality	2002-03 to 2004-05	3

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23.	Jammu University	2002-03 to 2004-05	3
24.	Jammu Urban Development Authority	2002-03 to 2004-05	3
25.	Academy of Art Culture and Language	2003-04 and 2004-05	2
26.	District Rural Development Agency Jammu	2003-04 and 2004-05	2
27.	District Rural Development Agency Kathua	2003-04 and 2004-05	2
28.	District Rural Development Agency Udhampur	2002-03 and 2003-04	2
29.	District Rural Development Agency Poonch	2003-04 and 2004-05	2
30.	District Rural Development Agency Rajouri	2002-03 to 2004-05	3
31.	District Rural Development Agency Doda	2003-04 and 2004-05	2
32.	Jammu Development Authority	1972-73 to 2004-05	33
33.	State Pollution Control Board	1995-96 to 2004-05	10
34.	J&K, Sports Council	2003-04 and 2004-05	2
35.	Jammu and Kashmir Energy Development Agency	2003-04 and 2004-05	2
	Total		139

Appendix-7

(Reference: Paragraph: 1.8; Page: 14)

Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2005

(Rupees in crore)

As on 31 March 2004		Liabilities		As on 31 March 2005
4805.67		Internal Debt		6073.57
	2117.23	Market Loans bearing interest	2532.99	
	420.37	Loans from LIC	495.72	
	721.56	Loans from other Institutions	1318.01	
	1546.51	Overdraft from Jammu and Kashmir Bank	1726.85	
4098.16		Loans and Advances from Central Government		3625.95
	377.61	Pre 1984-85 Loans	282.04	
	1190.95	Non-Plan Loans	1095.72	
	2370.12	Loans for State Plan Schemes	2085.52	
	91.52	Loans for Central Plan Schemes	91.52	
	58.71	Loans for Centrally Sponsored Plan Schemes	61.90	
	9.25	Ways and Means Advances	9.25	
(-) 0.01		Contingency Fund		-*
2870.43		Small Savings, Provident Funds, etc.		3114.93
769.88		Reserve Funds		870.84
493.64		Deposits		513.86
2178.56		Remittance Balances		2705.39
751.63		Surplus on Government Account		1314.10
	294.13	Revenue surplus ending 2003-04	751.63	
	457.50	Revenue Surplus 2004-05	562.47	
15967.96		Total:		18218.64
Assets				
14765.17		Gross Capital Outlay on Fixed Assets		16945.50^φ
	349.93	Investments in shares of Companies, Corporations, etc.	347.82	
	14415.24	Other Capital Outlay	16597.68	
837.13		Loans and Advances		884.58
	343.98	Industries and Minerals	364.91	
	227.15	Transport	253.80	
	134.29	Energy	118.49	
	43.27	Agriculture and Allied Activities	43.23	
	64.02	Other Development Loans	80.03	
	24.42	Loans to Government servants and Miscellaneous Loans	24.12	
5.45		Advances		8.32
277.29		Suspense and Miscellaneous Balances		298.04
82.92		Cash		82.20
	23.80	Cash in Treasuries and Local Remittances	29.59	
	13.16	Deposits with Bank	7.38	
	(-) 2.41	Departmental Cash Balance	(-) 3.14	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
-		Deficit on Government Account:		-
15967.96		Total		18218.64

* Negligible Rs. 16,000 only

φ Differs from the figures appearing in the Finance Accounts as Rs. 126.86 crore debited previously to Major Head-2028-Power during 2000-01 were added only to the closing balance of Capital outlay in the Finance Accounts during 2002-03

Appendix-8
(Reference to Paragraph: 1.8; Page: 14)
Time series data on State Government Finances

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05
Part-A Receipts					
1. Revenue Receipts	5660	6489	7548	8212	8866
(i) Tax Revenue	746 (13)	804 (12)	1033 (14)	1170 (14)	1351 (15)
Taxes on sales, trade, etc. ^ψ	359 (48)	409 (51)	536 (52)	674 (58)	804 (60)
State Excise	298 (40)	165 (21)	223 (22)	205 (18)	272 (20)
Taxes on vehicles	23 (3)	28 (3)	34 (3)	38 (3)	42 (3)
Stamps and Registration fees	21 (3)	26 (3)	26 (2)	34 (3)	39 (3)
Land Revenue	4 (*)	8 (1)	3 (*)	3 (*)	11 (1)
Other Taxes	41 (6)	168 (21)	211 (21)	216 (18)	183 (13)
(ii) Non Tax Revenue	444 (8)	462 (7)	865 (11)	633 (8)	641 (7)
(iii) State's share of Union taxes and duties	675 (12)	576 (9)	685 (9)	817 (10)	934 (11)
(iv) Grants-in-aid from GOI	3795 (67)	4647 (72)	4965 (66)	5592 (68)	5940 (67)
2. Miscellaneous capital receipts	-	-	-	-	-
3. Total revenue and non-debt capital receipts (1+2)	5660	6489	7548	8212	8866
4. Recoveries of Loans and Advances	14	132	82	4	19
5. Public Debt receipts	902	1062	1390	1854	1799
Internal Debt (excluding Ways and Means Advances and Overdraft)	308	470	811	970	1295
Net transactions under Ways and Means Advances and Overdraft	159	199	-	165	180
Loans and advances from GOI ^{&}	435	393	579	719	324
6. Total receipts in the Consolidated Fund (3+4+5)	6576	7683	9020	10070	10684
7. Contingency Fund receipts	0.19	0.35	-*	1.33	0.49
8. Public Account receipts	18177	17615	16830	19049	19120
9. Total receipts of the State (6+7+8)	24753	25298	25850	29120	29804
Part-B Expenditure/disbursement					
10. Revenue Expenditure	6621 (88)	6823 (84)	7180 (80)	7754 (80)	8304 (79)
Plan	735 (11)	813 (12)	896 (12)	947 (12)	1065 (13)
Non-Plan	5886 (89)	6010 (88)	6284 (88)	6807 (88)	7239 (87)
General Services (including interest payments)	2448 (37)	2985 (44)	3154 (44)	3373 (43)	3287 (40)
Social Services	1650 (25)	1674 (24)	1761 (24)	1828 (24)	1996 (24)
Economic Services	2523 (38)	2164 (32)	2265 (32)	2553 (33)	3021 (36)
Grants-in-aid and contributions	-	-	-	-	-
11. Capital Expenditure	867 (11)	1225 (15)	1421 (16)	1881* (19)	2180 (20)

- ψ Includes service tax also
* Negligible
& Includes Ways and Means Advances
♦ Rs 1880.48 crore rounded to Rs 1881

Appendix-8 (concl.)

	2000-01	2001-02	2002-03	2003-04	2004-05
Plan	802 (93)	1305 (107)	1339 (94)	1642 (87)	2088 (96)
Non-Plan	65 (7)	(-)80 (-7)	82 (6)	239 (13)	92 (4)
General Services	32 (4)	43 (4)	56 (4)	68 (4)	59 (3)
Social Services	240 (28)	270 (22)	331 (23)	487 (26)	550 (25)
Economic Services	595 (68)	912 (74)	1034 (73)	1326 (70)	1571 (72)
12. Disbursement of loans and advances	59 (1)	47 (1)	340 (4)	68 (1)	66 (1)
13. Total (10+11+12)	7547	8095	8941	9703	10550
14. Repayment of Public Debt	222	417	422	1332	1004
Internal Debt (excluding Ways and Means Advances and Overdraft)	16	19	59	112	208
Net transactions under Ways and Means Advances and Overdraft	-	-	1	-	-
Loans and Advances from Government of India [∂]	206	398	362	1220	796
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	7769	8512	9363	11035	11554
17. Contingency Fund disbursements	0.20	0.39	0.22	1.43	0.47
18. Public Account disbursements	17178	16574	16673	18106	18251
19. Total disbursements by the State (16+17+18)	24947	25086	26036	29142	29805
Part C. Deficits					
20. Revenue Surplus (+)/Deficit (-) (1-10)	(-) 961	(-) 334	(+) 368	(+) 458	(+) 562
21. Fiscal Deficit (3+4-13)	(-) 1873	(-) 1474	(-) 1311	(-) 1487	(-) 1665
22. Primary Deficit (21-23)	(-) 1104	(-) 427	(-) 216	(-) 241	(-) 562
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	769 (12)	1047 (15)	1095 (15)	1246 (16)	1103 (13)
24. Arrears of Revenue (percentage of Tax and non-Tax Revenue Receipts)^ψ	988 (83)	1074 (85)	733 (39)	1454 (81)	850[∇] (43)
25. Financial Assistance to local bodies, etc.	210	215	199	166	236
26. Ways and Means Advances/overdraft availed (days)	365	365	365	366	365
27. Interest on WMA/Overdraft	72	131	138	127	132
28. Gross State Domestic Product (GSDP[≠])	15278	17076	18719	19124	20717
29. Outstanding debt* (year end)	6770	7415	8382	8904	9699
30. Outstanding guarantees (year end)	776	1294	1231	1612	1914[•]
31. Maximum amount guaranteed (year end)	982	1774	1574	1969	2878
32. Number of incomplete projects	111	151	132	194	219
33. Capital blocked in incomplete projects	296	690	603	757	1036

(Percentage in brackets)

[∂] Includes Ways and Means Advances

^ψ Figures of arrears of revenue during 2002-03 available under Sales Tax, State Excise, Motor vehicle tax and Irrigation receipts. During 2003-04 in addition to above arrears also included public works receipts and taxes and duties on electricity

[∇] Arrears on account of tax revenue only.

[≠] Figures of GSDP are based on information supplied by the State Government. GSDP figures for 2003-04 and 2004-05 are based on quick estimates and advanced estimates respectively

[•] Includes internal debt and loans and advances from Central Government only

^φ Excludes information in respect of three private firms and four co-operative societies.

Appendix-9
(Reference Paragraph: 1.11; Page: 20)

Statement showing impact of Government policies in the state

Serial number	Description	Unit	2002-03	2003-04	2004-05
1.	Education				
(a)	Schools				
(i)	Primary/Junior Basic	Number	11134	12854	13029
(ii)	Middle/Senior Basic	Number	4000	4100	4474
(iii)	High/Senior Secondary	Number	1389	1534	1556
(b)	Enrolment in schools	In lakh	19.83	NA*	NA
(c)	Literacy	Per cent	54.46	54.46	NA
(d)	Colleges	Number	33	37	37
(e)	Universities	Number	02	02	04
2.	Technical Education				
(a)	Engineering colleges	Number	02	02	02
(b)	Polytechnics	Number	04	04	04
(c)	Industrial Training Institutes	Number	37	37	37
(d)	Motor Driving Heavy Earth Moving Training Institutes	Number	Nil	Nil	Nil
3.	Health				
(i)	Allopathic Dispensaries	Number	251	251	251
(ii)	Primary Health Centres	Number	336	336	336
(iii)	Allopathic Hospitals				
	Associated hospitals	Number	12	12	12
	District hospitals	Number	14	14	14
	Sub-district hospitals	Number	59	59	59
(iv)	Ayurvedic Dispensaries	Number	439	439	439
(v)	Ayurvedic Hospitals	Number	01	01	01
(vi)	Natural care Hospitals (Ayurvedic)	Number	Nil	Nil	Nil
(vii)	Ayurvedic Pharmacies	Number	Nil	Nil	Nil
(viii)	Research Institutes	Number	01	01	01
(ix)	Homeopathic Health centres	Number	Nil	Nil	Nil
(x)	Unani Health Centres	Number	Nil	Nil	Nil
(xi)	Medical Colleges	Number	03	03	02
(xii)	Dental Colleges	Number	01	01	02
(xiii)	Ayurvedic Colleges	Number	Nil	Nil	Nil
(xiv)	Infant mortality	Number per thousand	50	50	NA
4.	Animal Health				
(i)	Veterinary dispensaries	Number	1372	1372	1420
(ii)	Central Veterinary Dispensaries	Number	2	2	3
(iii)	Polyclinics	Number	12	12	7
(iv)	Veterinary Hospitals	Number	02	02	7

Appendix-9 (concl.d.)

5.	Power				
(i)	Generation	Million Kwh	501.73	915.59	NA
(ii)	Purchased	Million Kwh	5778.65	6232.70	NA
(iii)	Consumption	Million Kwh	6280.38	7148.29	NA
(iv)	Sale	Million Kwh	3326.00	3718.80	NA
6.	Irrigation				
	Irrigation potential created	Thousand Hectares	3.080	3.840	4.000
7	Per capita income at current prices	Rupees in lakh	0.1675	0.1765	0.1862
8.	Agriculture Production	In lakh tones	15.519	NA	NA
9.	Fruit Production	In lakh metric tones	11.47	12.74	13.32

(*NA: Information not made available by the concerned Departments.)

(Source: Information provided by various departments like Health, Animal Husbandry and Power)

Appendix-10

(Reference: Paragraphs: 1.12.3 and 1.12.5; Page: 24)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2005 in respect of Government companies and Statutory corporations

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other ^v loans received during the year	Loans outstanding at the close of 2004-05 ^ψ			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(A) Working Government Companies															
Agriculture and Allied Sector															
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	259.92	93.76	Nil	Nil	353.68	Nil	Nil	32.00	1024.59	32.00	1056.59	3 (4)	4182.42	414
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	91.00	Nil	776.59	3030.09	3806.68	4 (10)	NA	445
	Sector-wise Total:	859.92	413.76	Nil	Nil	1273.68	Nil	91.00	32.00	1801.18	3062.09	4863.27	4 (8)	4182.42	859
Industry Sector															
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	Nil	Nil	27487.02	195.00	27682.02	16 (13)	1559.58	2411
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	636.11	Nil	636.11	2 (2)	17690.68	374

^v Includes loans received from financial institutions, bonds, etc.

^ψ Long-term loans only

Appendices

Appendix-10 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2004-05			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
5.	Jammu and Kashmir State Industrial Development Corporation Limited	1764.64	Nil	Nil	Nil	1764.64	Nil	105.57	Nil	5.00	2595.84	2600.84	1 (2)	512.00	587
	Sector-wise Total:	3860.32	Nil	Nil	Nil	3860.32	Nil	105.57	Nil	28128.13	2790.84	30918.97	8 (7)	19762.26	3372
Handloom and Handicrafts Sector															
6	Jammu and Kashmir State Handloom Development Corporation Limited	209.43	150.07	Nil	Nil	359.50	35.00	206.00	Nil	4428.98	Nil	4428.98	12 (11)	528.62	518
7	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	645.12	89.00	Nil	Nil	734.12	20.00	133.39	Nil	2747.08	140.00	2887.08	4 (6)	882.96	465
	Sector-wise Total:	854.55	239.07	Nil	Nil	1093.62	55.00	339.39	Nil	7176.06	140.00	7316.06	7 (7)	1411.58	983
Mining Sector															
8	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	305.00	Nil	19919.90	Nil	19919.90	25 (23)	1045.70	1949
	Sector-wise Total:	800.00	Nil	Nil	Nil	800.00	Nil	305.00	Nil	19919.90	Nil	19919.90	25 (23)	1045.70	1949

Appendices

Appendix-10 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2004-05			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Construction Sector															
9	Jammu and Kashmir Projects Construction Corporation Limited	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	30.00	Nil	30.00	0.2 (1)	NA	NA
10	Jammu and Kashmir Police Housing Corporation Limited	205.00	Nil	Nil	Nil	205.00	Nil	Nil	Nil	Nil	Nil	Nil	-	189.01	40
	Sector-wise Total:	357.50	Nil	Nil	Nil	357.50	Nil	Nil	Nil	30.00	Nil	30.00	0.1 (0.4)	189.01	40
Development of Economically Weaker Sections Sector															
11	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	877.00	663.26	Nil	Nil	1540.26	153.00	Nil	536.97	Nil	549.52	549.52	0.4 (0.5)	Nil-	113
12	Jammu and Kashmir State Women's Development Corporation Limited	333.53	Nil	Nil	Nil	333.53	90.00	10.00	Nil	10.00	680.63	690.63	2 (2)	Nil-	34
	Sector-wise Total:	1210.53	663.26	Nil	Nil	1873.79	243.00	10.00	536.97	10.00	1230.15	1240.15	0.7 (1)	Nil	147

Appendices

Appendix –10 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2004-05			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Cement Sector														
13	Jammu and Kashmir Cements Limited	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	381.23	Nil	381.23	0.3 (0.2)	5397.96	829
	Sector-wise Total:	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	381.23	Nil	381.23	0.2 (0.2)	5397.96	829
	Tourism Sector														
14.	Jammu and Kashmir State Tourism Development Corporation Limited	2350.83	Nil	Nil	Nil	2350.83	Nil	Nil	Nil	426.00	Nil	426.00	0.2 (0.2)	1560.00	702
15	Jammu and Kashmir State Cable Car Corporation Limited *	2382.00	Nil	Nil	Nil	2382.00	25.00	Nil	Nil	Nil	Nil	Nil	-	289.20	96
	Sector-wise Total:	4732.83	Nil	Nil	Nil	4732.83	25.00	Nil	Nil	426.00	Nil	426.00	0.09 (0.07)	1849.20	798
	Power Sector														
16.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	Nil	71070.00	7700.00	145348.00	153048.00	306 (177)	10187.00	4059
	Sector-wise Total:	500.00	Nil	Nil	Nil	500.00	Nil	Nil	71070.00	7700.00	145348.00	153048.00	306 (177)	10187.00	4059
	Finance Sector														
17	Jammu and Kashmir Bank Limited	2577.53	Nil	1.44 ^r	2270.24	4849.21	Nil	Nil	Nil	Nil	Nil	Nil	-	154922.61	6873
	Sector-wise Total:	2577.53	Nil	1.44	2270.24	4849.21	Nil	Nil	Nil	Nil	Nil	Nil	-	154922.61	6873
	Total-(A)	17252.85	1316.09	1.44	2270.24	20840.62	323.00	850.96	71638.97	65572.50	152571.08	218143.58	10 (7)	198947.74	19909

* According to the information furnished by the Company, the State Government contribution towards equity capital of the Company ending 2003-04 was Rs. 2357.00 lakh against Rs 3460.12 lakh indicated in the Audit Report for the year ended 31 March 2004.

r According to the information furnished by the Bank Management the amount of Rs.1.44 lakh represents the forfeited share added back to the Balance Sheet.

Appendices

Appendix-10 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2004-05			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(B)	Working Statutory Corporations														
	Transport Sector														
1	Jammu and Kashmir State Road Transport Corporation	9082.06	1501.09	Nil	Nil	10583.15	Nil	2315.83	Nil	27801.07	1514.01	29315.08	3 (3)	6295.20	4985
	Sector-wise Total:	9082.06	1501.09	Nil	Nil	10583.15	Nil	2315.83	Nil	27801.07	1514.01	29315.08	3 (3)	6295.20	4985
	Finance Sector														
2	Jammu and Kashmir State Financial Corporation Limited	4347.40	2092.40	Nil	19.91	6459.71	80.00	4526.00	Nil	35.94	5724.87	5760.81	1 (1)	NA	294
	Sector-wise Total:	4347.40	2092.40	Nil	19.91	6459.71	80.00	4526.00	Nil	35.94	5724.87	5760.81	1 (1)	-	294
	Forest Sector														
3.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	7052.00	Nil	7052.00	8 (9)	7804.84	4245
	Sector-wise Total:	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	7052.00	Nil	7052.00	8 (9)	7804.84	4245
	Total (B) :	14332.46	3593.49	Nil	19.91	17945.86	80.00	6841.83	Nil	34889.01	7238.88	42127.89	2 (2)	14100.04	9524
	Grand Total (A+B):	31585.31	4909.58	1.44	2290.15	38786.48	403.00	7692.79	71638.97	100461.51	159809.96	260271.47	7 (6)	213047.78	29433

Appendices

Appendix-10 (Concl.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2004-05			Debt-Equity ratio for 2004-05 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Nil	Government	Others			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(C) Non-working company															
1	Tawi Scooters Limited	80.40	Nil	Nil	Nil	80.40	Nil	Nil	Nil	83.21	Nil	83.21	1	-	2
2.	Himalayan Wool Combers Limited	136.50	Nil	Nil	Nil	136.50	Information-Not available as the company has been under closure vide Cabinet decision No. 129/12 dated: 18-08-2000 and is being wound up.								
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a Subsidiary of Himalayan Wool Combers Limited)	40.00	Nil	Nil	Nil	40.00	Information-Not available as the company has been under closure vide Cabinet decision No. 129/12 dated: 18-08-2000 and is being wound up.								
4.	State Electricity Board	Nil	Information not available as the Company has been abolished vide Government order No. 37 of 2/2004.												
	Total-(C)	256.90	Nil	Nil	Nil	256.90	Nil	Nil	Nil	83.21	Nil	83.21	0.3 (1)	-	2
	Grand Total (A+B+C):	31842.21	4909.58	1.44	2290.15	39043.38	403.00	7692.79	71638.97	100544.72	159809.96	260354.68	7 (5)	213047.78	29433

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2003-04, figures are provisional as given by the companies and corporations)

Appendices

Appendix-11

(Reference: Paragraphs: 1.12.6, 1.12.7, 1.12.12 and 1.12.13; Pages: 25, 26, 27 and 28)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
(A)-Working Government Companies													
Agriculture and Allied Sector													
1	Jammu and Kashmir State Agro Industries Development Corporation Limited	Agriculture Production	30 January 1970	1989-90	2005-06	(-) 38.98	(+) 11.31	353.68	(-) 559.36	(-) 163.46	(-) 38.98	(-) 23.85	15
2	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	-do-	10 April 1978	1992-93	2004-05	(-) 607.01	Nil	920.00	(-) 3677.19	(+) 1079.03	(-) 104.37	(-) 9.67	12
Sector-wise Total:						(-) 645.99	(+) 11.31	1273.68	(-) 4236.55	(+) 915.57	(-) 143.35	(-) 15.66	
Industry Sector													
3.	Jammu and Kashmir Industries Limited	Industries and Commerce	4 October 1960	1998-99	2004-05	(-) 3332.17	Nil	1626.64	(-) 17815.12	(-) 2735.88	(-) 2069.28	(-) 75.63	6
4	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1985-86	2004-05	(+) 0.53	Nil	186.85	Nil	(+) 323.93	(+) 3.97	(+) 1.23	19
5.	Jammu and Kashmir State Industrial Development Corporation Limited	-do-	17 March 1969	1996-97	2004-05	(-) 514.21	Nil	1764.63	(-) 3378.69	(+) 5127.00	(-) 175.68	(-) 3.43	8
Sector-wise Total:						(-) 3845.85	Nil	3578.12	(-) 21193.81	(+) 2715.05	(-) 2240.99	(-) 82.54	
Handloom and Handicrafts Sector													
6	Jammu and Kashmir State Handloom Development Corporation Limited	Industries and Commerce	29 June 1981	1995-96	2004-05	(-) 133.61	Nil	299.90	(-) 387.20	(+) 956.15	(-) 79.81	(+) 8.35	9

Appendices

Appendix-11 (Contd.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
7	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	-do-	6 June 1970	1995-96	2004-05	(-) 289.37	Nil	313.20	(-) 1489.52	(+) 727.37	(-) 242.68	(-) 33.36	9
Sector-wise Total:						(-) 422.98	Nil	613.10	(-) 1876.72	(+) 1683.52	(-) 322.49	(-) 19.16	
Mining Sector													
8	Jammu and Kashmir Minerals Limited	Industries and Commerce	5 February 1960	1991-92	2004-05	(-) 392.08	Nil	800.00	(-) 2002.84	(+) 124.49	(-) 311.33	(-) 250.00	13
Sector-wise Total:						(-) 392.08	Nil	800.00	(-) 2002.84	(+) 124.49	(-) 311.33	(-) 250.00	
Construction Sector													
9	Jammu and Kashmir Projects Construction Corporation Limited	Public Works	22 May 1965	1987-88	2005-06	(+) 11.51	(-) 3.12	145.00	(-) 94.78	(+) 110.90	(+) 16.36	(+) 14.75	17
10	Jammu and Kashmir Police Housing Corporation Limited	Public Works	26 December 1997	1997-98	2003-04	The Company had finalised its first balance sheet as on March 1998. Only preliminary expenditure of Rs 1.92 lakh had been depicted in the balance sheet. No profit and loss account had been prepared.							
Sector-wise Total:						(+) 11.51	(-) 3.12	145.00	(-) 94.78	(+) 110.90	(+) 16.36	(+) 14.75	
Development of Economically Weaker Sections Sector													
11	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Social Welfare	April 1986	1993-94	2003-04	(+) 6.13	Nil	438.00	Nil	631.91	(+) 8.71	(+) 1.38	11
12	Jammu and Kashmir State Women's Development Corporation Limited **	-do-	10 May 1991	1993-94	2002-03	NA	NA	27.00	NA	(+) 26.19	NA	-	11
Sector-wise Total:						(+) 6.13	Nil	465.00	Nil	658.10	8.71	1.32	

Appendices

Appendix-11 (Contd.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
Cement Sector													
13	Jammu and Kashmir Cements Limited	Industries and Commerce	24 December 1974	1995-96	2004-05	(+) 70.24	NIL	1549.67	(-) 895.84	(+) 2388.64	(+) 213.88	(+) 8.95	9
Sector-wise Total:						(+) 70.24	Nil	1549.67	(-) 895.84	(+) 2388.64	(+) 213.88	(+) 8.95	
Tourism Sector													
14	Jammu and Kashmir State Tourism Development Corporation Limited	Tourism	13 February 1970	1990-91	2004-05	(-) 91.71	(+) 3.77	841.13	(-) 283.16	(+) 626.15	(-) 91.71	(-) 14.65	14
15	Jammu and Kashmir State Cable Car Corporation Limited***	-do-	28 November 1988	1993-94	2003-04	NA	NA	2352.12	NA	2312.32	NA	-	11
Sector-wise Total:						(-) 91.71	(+) 3.77	3193.25	(-) 283.16	(+) 2938.47	(-) 91.71	(-) 3.12	
Power Sector													
16	Jammu and Kashmir State Power Development Corporation Limited	Power Development	16 February 1995	1996-97	2004-05	NA	(-) 0.53	500.00	NA	(+) 29295.39	-	-	8
Sector-wise Total:						NA	(-) 0.53	500.00	Nil	(+) 29295.39	-	-	
Finance Sector													
17	Jammu and Kashmir Bank Limited	Finance	10 October 1938	2004-05	2005-06	(+) 11506.90	Nil	4849.21	-	(+) 1580423.76	(+) 106806.36	(+) 6.76	-
Sector-wise Total:						(+) 11506.90	Nil	4849.21	-	(+) 1580423.76	(+) 106806.36	(+) 6.76	-
Total-A						(+) 6196.17	(+) 11.43	16967.03	(-) 30583.70	(+) 1621253.89	(+) 103935.44	(+) 6.41	
(B) Working Statutory corporations													
Transport Sector													
1.	Jammu and Kashmir State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	2003-04	2005-06	(-) 5388.77	(-) 975.00	10851.15	(-) 54424.52	(-) 16018.00	(-) 2892.00	(-) 18.05	1
Sector-wise Total:						(-) 5388.77	(-) 975.00	10851.15	(-) 54424.52	(-) 16018.00	(-) 2892.00	(-) 18.05	-

Appendices

Appendix-11 (concl.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed*	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
Financing Sector													
2.	Jammu and Kashmir State Financial Corporation Limited	Finance	2 December 1959	2002-03	2003-04	(-) 1146.91	(-) 20.76	6379.71	(-) 19463.32	22173.48	(+) 198.19	(+) 0.89	2
Sector-wise Total:						(-) 1146.91	(-) 20.76	6379.71	(-) 19463.32	(+) 22173.48	(+) 198.19	(+) 0.89	-
Forest Sector													
3.	Jammu and Kashmir State Forest Corporation Limited	Forest	10 May 1978	Accounts for the years 1996-97 and onwards not received. (The Corporation was incorporated in 1978-79, however, its audit was entrusted to the CAG from 1996-97)									
Total B:						(-) 6535.68	(-) 995.76	17230.86	(-) 73887.84	(+) 6155.48	(-) 2693.81	(-) 43.76	-
(C)-Non- Working Companies													
1.	Tawi Scooters Limited	Industries and Commerce	15 December 1976	1989-90	1991-92	(-) 6.14	Nil	80.40	(-) 104.23	(+) 58.69	(-) 1.25	(-) 2.13	15
2.	Himalyan Wool Combers Limited	Industries and Commerce	24 January 1978	1999-2000	2000-01	(-) 129.05	Nil	136.50	(-) 1049.02	(-) 171.39	(-) 117.80	(-) 68.73	5
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a subsidiary of Himalyan Wool Combers Limited)	Industries and Commerce	29 November 1991	1991-92	1999-2000	(-) 0.03	Nil	Nil	(-) 0.03	Nil	-	-	13
Total-C						(-) 135.22	Nil	216.90	(-) 1153.28	(-) 112.70	(-) 119.05	(-) 105.63	
Grand total (A+B+C):						(-) 474.73	(-) 984.33	34414.79	(-) 105624.82	(+) 1627296.67	(+) 101122.58	(+) 6.21	-

* Capital employed represents Net Fixed Assets (including capital work-in-progress) plus working capital (current assets minus current liability).

** The Company had finalised its first Balance Sheet. Paid-up capital, fixed assets and current liabilities are shown as 'Nil'.

*** The Company had not prepared Profit and Loss Account, as it had not commenced business activities.

Appendices

Appendix-12

(Reference: Paragraph: 1.12.5; Page: 25)

Statement showing subsidy/guarantees received, waiver of dues, loans on which moratorium allowed and loans converted into equity during 2004-05 and subsidy receivable and guarantees outstanding at the end of March 2005

(Rupees in lakh)

S.No	Name of the Public Sector Undertaking	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
(A) Govt. Companies																
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	Nil	72.00	Nil	72.00	10.84 (12.00)	Nil	Nil	Nil	10.84 (12.00)	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	Nil	Nil	Nil	Nil	Nil (3030.09)	Nil	Nil	Nil	Nil (3030.09)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	Nil	Nil	Nil	Nil	Nil (195.00)	Nil	Nil	Nil (195.00)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	Nil	100.00	Nil	100.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5.	Jammu and Kashmir State Industrial Development Corporation Limited	1000.00	Nil	Nil	1000.00	Nil	Nil (2596.99)	Nil	Nil	Nil (2596.99)	Nil	Nil	Nil	Nil	Nil	Nil
6.	Jammu and Kashmir State Handloom Development Corporation Limited	21.56	20.42	Nil	41.98	Nil (130.00)	Nil	Nil	Nil	Nil (130.00)	Nil	Nil	Nil	Nil	Nil	Nil
7.	Jammu and Kashmir State Handicrafts (Sales and Export) Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8.	Jammu and Kashmir Minerals Limited	Nil	Nil	Nil	Nil	Nil (56.33)	Nil	Nil	Nil	Nil (56.33)	Nil	Nil	Nil	Nil	Nil	Nil
9.	Jammu and Kashmir Projects Construction Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Appendices

Appendix-12 (contd.)

S.No.	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
10	Jammu and Kashmir Police Housing Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
11.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Nil	125.00	Nil	125.00	Nil	500.00 (549.52)	Nil	Nil	500.00 (549.52)	Nil	Nil	Nil	Nil	Nil	Nil
12.	Jammu and Kashmir State Women's Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (942.85)	Nil	Nil	Nil (942.85)	Nil	Nil	Nil	Nil	Nil	Nil
13.	Jammu and Kashmir Cements Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
14.	Jammu and Kashmir State Tourism Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
15.	Jammu and Kashmir State Cable Car Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
16.	Jammu and Kashmir State Power Development Corporation Limited	Nil	10.00	Nil	10.00	10000.00 (40000.00)	80171.00 (105348.00)	Nil	Nil	90171.00 (145348.00)	Nil	Nil	Nil	Nil	Nil	Nil
17.	Jammu and Kashmir Bank Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (A):	1021.56	327.42	Nil	1348.98	10010.84 (43228.42)	80671.00 (109632.36)	Nil	Nil	90681.84 (152860.78)	Nil	Nil	Nil	Nil	Nil	Nil
(B)	Working Statutory Corporation															
1.	Jammu and Kashmir State Road Transport Corporation Limited	Nil	Nil	Nil	Nil	100.00 (600.00)	Nil	Nil	Nil	100.00 (600.00)	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Financial Corporation Limited.	Nil	Nil	Nil	Nil	Nil	Nil (5825.00)	Nil	Nil	Nil (5825.00)	Nil	Nil	Nil	Nil	Nil	Nil

Appendices

Appendix-12 (concl.)

<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>
3	Jammu and Kashmir State Forest Corporation	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B):	Nil	Nil	Nil	Nil	100.00 (600.00)	Nil (5825.00)	Nil	Nil	100.00 (6425.00)	Nil	Nil	Nil	Nil	Nil	Nil
(C)	Non-working Government Companies/Corporations															
1	Tawi Scooters Limited.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	Himalyan Wool Combers Limited)	Nil	Nil	Nil	Nil	Nil	Nil (283.11)	Nil	Nil	Nil (283.11)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a subsidiary of Himalyan Wool Combers Limited)	Nil	Nil	Nil	Nil	Nil	Nil (40.00)	Nil	Nil	Nil (40.00)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir State Electricity Board	Nil	Nil	Nil	Nil	Nil	Nil (22931.00)	Nil	Nil	Nil (22931.00)	Nil	Nil	Nil	Nil	Nil	Nil
	Total (C)	Nil	Nil	Nil	Nil	Nil	Nil (23254.11)	Nil	Nil	Nil (23254.11)	Nil	Nil	Nil	Nil	Nil	Nil
	Grand Total (A+B+C):	1021.56	327.42	Nil	1348.98	10110.84 (43828.42)	80671.00 (138711.47)	Nil	Nil	90781.84 (182539.89)	Nil	Nil	Nil	Nil	Nil	Nil

Figures in brackets indicate guarantees outstanding at the end of the year.

Appendix-13
(Reference: Paragraph: 1.12.6; Page: 25)

**Statement showing the number of accounts in arrears in respect of
working Government companies and Statutory corporations**

S.No.	Name of the PSU	Accounts finalised by the end September 2004	Accounts finalised by the end September 2005	Number of accounts finalised between October 2004 and September 2005	Number of accounts in arrears as on September 2005
Working Government companies					
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	1986-87	1989-90	3	15
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	1991-92	1992-93	1	12
3.	Jammu and Kashmir Industries Limited	1996-97	1998-99	2	6
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	1984-85	1985-86	1	19
5.	Jammu and Kashmir State Industrial Development Corporation Limited	1995-96	1996-97	1	8
6.	Jammu and Kashmir State Handloom Development Corporation Limited	1994-95	1995-96	1	9
7.	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	1993-94	1995-96	2	9
8.	Jammu and Kashmir Minerals Limited	1989-90	1991-92	2	13
9.	Jammu and Kashmir Projects Construction Corporation Limited	1985-86	1987-88	2	17
10.	Jammu and Kashmir Police Housing Corporation Limited	1997-98	1997-98	Nil	7
11.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	1993-94	1993-94	Nil	11
12.	Jammu and Kashmir State Women's Development Corporation Limited	1993-94	1993-94	Nil	11
13.	Jammu and Kashmir Cements Limited	1994-95	1995-96	1	9
14.	Jammu and Kashmir State Tourism Development Corporation Limited	1988-89	1990-91	1	14
15.	Jammu and Kashmir State Cable Car Corporation Limited	1993-94	1993-94	Nil	11
16.	Jammu and Kashmir State Power Development Corporation Limited	1995-96	1996-97	1	8

Appendix-13 (Concl.)

S.No.	Name of the PSU	Accounts finalised by the end September 2004	Accounts finalised by the end September 2005	Number of accounts finalised between October 2004 and September 2005	Number of accounts in arrears as on September 2005
17.	Jammu and Kashmir Bank Limited	2003-04	2004-05	1	Nil
Working Statutory Corporations					
1.	Jammu and Kashmir State Road Transport Corporation	2002-03	2003-04	1	1
2.	Jammu and Kashmir State Financial Corporation Limited	2002-03	2002-03	Nil	2
3.	Jammu and Kashmir State Forest Corporation Limited	Accounts for the years 1996-97 and onwards not received. The corporation was incorporated in 1978-79; however, its audit was entrusted to the CAG from 1996-97.			

Appendix-14

(Reference: Paragraph: 1.12.7; Page: 26)

Statement showing financial position of the Statutory corporations for the latest year for which accounts were finalised

(Rupees in crore)

	Particulars	2001-02	2002-03	2003-04
1.	Jammu and Kashmir State Road Transport Corporation Limited			
A.	Liabilities			
	Capital (including capital loan and equity capital)	105.83	107.51	108.51
	Borrowings:	226.53	250.09	275.57
	Trade dues and other liabilities (including provisions)	169.71	196.16	221.17
	Total-A	502.07	553.76	605.25
B.	Assets			
	Gross block	48.50	51.57	50.51
	<i>Less depreciation</i>	4.38	4.40	4.49
	Net fixed assets	44.12	47.17	46.02
	Current assets, loans and advances	14.81	16.23	14.98
	Accumulated loss	443.14	490.36	544.25
	Total-B	502.07	553.76	605.25
C	Capital employed	(-) 110.78	(-) 132.76	(-) 160.18
2.	Jammu and Kashmir State Financial Corporation			
	Particulars	2000-01	2001-02	2002-03
A.	Liabilities			
	Paid-up capital	63.80	63.80	63.80
	Reserve funds and surplus	5.59	5.59	7.59
	Borrowings			
	Bonds and debentures	79.93	83.98	83.05
	Others (including State Government)	69.11	68.70	66.96
	Other liabilities and provisions	154.39	158.68	157.88
	Total-A	372.82	380.75	379.28
B	Assets			
	Cash and bank balances	30.03	20.53	6.10
	Loans and advances	127.70	133.86	132.96
	Net fixed assets	0.64	0.57	0.65
	Investments and other assets	37.95	42.63	44.94
	Accumulated loss	176.50	183.16	194.63
	Total-B	372.82	380.75	379.28
C	Capital employed*	216.36	223.25	221.74

* Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

Appendix-15

(Reference: Paragraph: 1.12.7; Page: 26)

Statement showing working results of the Statutory corporations for the latest year for which accounts were finalised

(Rupees in crore)

	Particulars	2001-02	2002-03	2003-04
1.	Jammu and Kashmir State Road Transport Corporation			
	Operating and non-operating			
	(a) Revenue	42.77	41.70	43.76
	(b) Expenditure	87.68	88.92	97.65
	(c) Surplus (+)/Deficit (-)	(-) 44.91	(-) 47.22	(-) 53.89
	Interest on capital and loans	20.57	22.57	24.97
	Return on capital employed	(-)24.34	(-) 24.65	(-) 28.92
2	Jammu and Kashmir State Financial Corporation	2000-01	2001-02	2002-03
A	Income			
	(a) Interest on loans and advances	6.89	5.58	5.68
	(b) Other income	2.39	2.59	1.80
	Total-A	9.28	8.17	7.48
B	Expenditure			
	(a) Interest on long-term loans	9.35	13.20	13.45
	(b) Other expenditure	6.82	4.83	5.50
	Total-B	16.17	18.03	18.95
C	Profit (+)/Loss (-)	(-)6.89	(-) 9.86	(-) 11.47
D	Total return on capital employed	2.46	6.53	1.98
E	Percentage of return on capital employed	1.14	2.92	0.89

Appendix-16

(Reference: Paragraph: 1.12.11; Page: 27)

Statement showing operational performance of Statutory corporations for the latest year for which accounts were finalised

(Rupees in crore)

Particulars	2001-02		2002-03		2003-04	
1. Jammu and Kashmir State Road Transport Corporation Limited						
Average number of vehicles held	1250		1168		1206	
Average number of vehicles on road per day	775		709		698	
Percentage utilisation of vehicles	63		62		69	
Number of employees	5350		5116		5056	
Employee-vehicle ratio	4.28		4.38		4.19	
No. of routes operated at the end of the year	NA		NA		NA	
Route kilometers (in lakh)	0.16		0.16		0.17	
Kms covered (in lakh)						
(i) Gross	312.30		281.26		298.30	
(ii) Net	310.35		281.05		295.87	
(iii) Dead	1.95		2.78		3.93	
Percentage of dead kms to gross kms	0.62		0.98		1.31	
Average km covered/bus/day	0.42		0.39		0.42	
Average operating revenue/km (in paisa) over previous year's income (<i>per cent</i>)	13.34		14.79		15.16	
Average expenditure per km.	26.96		29.61		30.44	
Increase in operating expenditure per km over previous year's expenditure (<i>per cent</i>)	NA		NA		NA	
Loss per km (in paisa)	(-)13.62		(-) 14.82		(-)15.28	
Number of operating depots	NA		NA			
Average number of break-down per lakh km	NA		NA			
Average number of accidents per lakh km	NA		NA			
Passenger km operated (in crore)	3.25		2.82			
Occupancy ratio (Load factor)	72		69			
Kilometers obtained per litre of	NA		NA			
(a) Diesel oil						
(b) Engine oil						
2. Jammu and Kashmir State Financial Corporation Limited						
	2000-01		2001-02		2002-03	
	No.	Amount	No.	Amount	No.	Amount
Applications pending at the beginning of the year	156	7.24	213	11.93	180	9.76
Applications received	320	23.55	230	13.65	17	3.66
Total:	476	30.79	443	25.58	197	13.42
Applications sanctioned	263	18.86	225	14.62	143	10.20
Applications cancelled/withdrawn/rejected/reduced	-	-	8	1.20	-	-
Applications pending at the close of the year	213	11.93	180	9.75	54	3.22
Loans disbursed	292	10.91	360	16.44	143	9.66
Loans outstanding at the close of the year	3686	531.79	4741	605	3902	688.01
Amount overdue for recovery at the close of the year	3277	494.94	372	574.14	3453	659.17
(a) Principal		NA	NA	NA	NA	NA
(b) Interest		NA	NA	NA	NA	NA
Percentage of default to total loans outstanding	93		95		96	

Appendix-17

(Reference: Paragraph: 1.12.20; Page: 30)

Statement showing department-wise outstanding Inspection Reports (IRs) as on
30 September 2005

S.No	Name of the Sector	Number of			Earliest year from which outstanding
		PSUs	Outstanding Inspection Reports	Outstanding paragraphs	
1	Industries and Commerce	3	65	186	1998-99
2	Agriculture	2	30	80	1998-99
3	Public Works	2	66	272	1998-99
4	Social Welfare	2	10	47	1998-99
5	Tourism	2	18	57	1998-99
6	Power Development	1	38	171	1998-99
7	Finance	2	45	188	1998-99
8	Minerals	1	4	31	1998-99
9.	Cements	1	6	29	1998-99
10.	Handicrafts	2	44	104	1998-99
	Total	18	326	1165	

Appendix-18

(Reference: Paragraph: 1.12.20; Page: 30)

Statement showing department-wise audit paragraphs, replies to which were awaited as on October 2005

S.No	Name of the Department	Number of		Period of issue
		Reviews	Draft paragraphs	
1.	Finance	-	1	June 2005
2.	Social Welfare	1	-	May 2005
3.	Agriculture Production	-	2	May-June 2005
	Total:	1	3	

Appendix-19

(Reference: Paragraph: 1.12.23; Page: 32)

Statement showing number of Board meetings required to be held and those actually held

S.No	Name of the company	Year of review	Number of board meetings		Percentage shortfall
			Required to be held	Actually held	
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	2002-03	4	1	75
2.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	2003-04	4	1	75
3.	Jammu and Kashmir State Industrial Development Corporation Limited	2001-02	4	3	25
4.	Jammu and Kashmir State Handloom Development Corporation Limited	2001-02	4	2	50
5.	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	2001-02	4	2	50
6.	Jammu and Kashmir Police Housing Corporation Limited	2002-03	4	2	50
7.	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	2000-01	4	1	75
8.	Jammu and Kashmir Cements Limited	2001-02	4	1	75
9.	Jammu and Kashmir State Cable Car Corporation Limited	2001-02	4	2	50
10.	Jammu and Kashmir State Power Development Corporation Limited	2001-02	4	6	-
11.	Jammu and Kashmir Bank limited	2002-03	NA	10	-

Appendix-20

(Reference: Paragraph: 2.3; Page: 36)

Details of excess expenditure despite obtaining supplementary grants

(Rupees in crore)

S.No	Name of Grant /Department	Original	Supple- mentary	Total grant	Actual expenditure	Excess expenditure
I-Revenue (voted)						
1.	8- Finance	688.71	28.06	716.77	786.91	70.14
2.	12-Agriculture	223.54	7.85	231.39	238.71	7.32
3.	14-Revenue	192.18	12.95	205.13	214.85	9.72
4.	15- Consumer Affairs and Public Distribution	1.87	0.29	2.16	2.79	0.63
5.	18- Social Welfare	135.26	9.65	144.91	169.83	24.92
6.	27- Higher Education	132.21	2.16	134.37	166.94	32.57
	Total- Revenue (voted)	1373.77	60.96	1434.73	1580.03	145.30
II-Revenue (charged)						
7.	9- Parliamentary Affairs	0.32	0.02	0.34	0.40	0.06
	Total- Revenue (charged)	0.32	0.02	0.34	0.40	0.06
III-Capital (voted)						
8.	6- Power Development	619.08	7.66	626.74	709.61	82.87
9.	14- Revenue	2.43	0.29	2.72	16.21	13.49
10.	16- Public Works	262.69	94.38	357.07	377.78	20.71
11.	20- Tourism	42.87	9.80	52.67	53.05	0.38
12.	26- Fisheries	7.00	0.63	7.63	8.47	0.84
13.	28- Rural Development	44.93	3.08	48.01	71.06	23.05
14.	29- Transport	26.88	0.64	27.52	30.95	3.43
	Total- Capital (voted)	1005.88	116.48	1122.36	1267.13	144.77
IV-Capital (charged)						
15.	8- Finance	282.09	69.71	351.80	1937.69	1585.89
	Total- Capital (charged)	282.09	69.71	351.80	1937.69	1585.89
	Total (I+II+III+IV)	2662.06	247.17	2909.23	4785.25	1876.02

Appendix-21

(Reference: Paragraph: 2.5; Page: 37)

Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Actual Expenditure	Saving
	I- Revenue (voted)					
1.	4-Information Department	11.00	1.39	12.39	10.66	1.73
2.	10-Law Department	50.36	8.87	59.23	34.93	24.30
3.	17-Health and Medical Education Department	449.12	18.81	467.93	432.49	35.44
4.	20-Tourism Department	42.36	1.82	44.18	40.81	3.37
5.	23-Public Health Engineering Department	258.31	11.82	270.13	242.08	28.05
6.	24-Hospitality and Protocol Department	18.09	2.34	20.43	11.37	9.06
	Total-I	829.24	45.05	874.29	772.34	101.95
	II-Revenue (Charged)					
7.	10-Law Department	6.40	0.16	6.56	2.48	4.08
	Total-II	6.40	0.16	6.56	2.48	4.08
	III-Capital (Voted)					
8.	2-Home Department	42.45	5.09	47.54	9.31	38.23
9.	4--Information Department	1.46	0.34	1.80	1.44	0.36
10.	5-Ladakh Affairs Department	88.75	14.75	103.50	84.87	18.63
11.	12-Agriculture Department	55.77	7.79	63.56	46.61	16.95
12.	15-Consumer Affairs and Public Distribution Department	642.89	104.90	747.78	555.52	192.26
13.	18-Social Welfare Department	44.42	1.59	46.01	9.36	36.65
14.	22-Irrigation and Flood Control Department	113.45	18.45	131.90	83.40	48.50
	Total-III	989.19	152.91	1142.09	790.51	351.58
	Grand Total	1824.83	198.12	2022.94	1565.33	457.61

Appendix-22

(Reference: Paragraph: 2.5; Page: 38)

Excessive supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Expenditure	Saving
	I-Revenue (voted)					
1.	2-Home Department	939.97	147.17	1087.14	971.34	115.80
2.	22- Irrigation and Flood Control Department	152.66	62.22	214.88	209.04	5.84
	Total-I:	1092.63	209.39	1302.02	1180.38	121.64
	II-Revenue (charged)					
3.	1- General Administration Department	3.52	0.36	3.88	3.62	0.26
4.	8-Finance Department	1100.01	75.00	1175.01	1103.27	71.74
	Total-II	1103.53	75.36	1178.89	1106.89	72.00
	Total Revenue (I+II)	2196.16	284.75	2480.91	2287.27	193.64
	Capital (Voted)					
5.	17- Health and Medical Education Department	50.53	22.39	72.92	70.29	2.63
6.	21- Forest Department	32.92	5.72	38.64	38.48	0.16
7.	23- Public Health Engineering Department	180.20	98.69	278.89	260.79	18.10
8.	27- Higher Education Department	31.20	20.07	51.27	50.91	0.36
	Total Capital (Voted)	294.85	146.87	441.72	420.47	21.25
	Grand Total	2491.01	431.62	2922.63	2707.74	214.89

Appendix-23

(Reference: Paragraph: 2.5; Page: 38)

Cases where savings exceeded 10 per cent of the grant and more than Rs. one crore

(Rupees in crore)

S. No	Name of Grant and Grant number	Amount of grant/ appropriation	Expenditure	Saving (Percentage)
I-Revenue (voted)				
1.	1- General Administration	119.53	104.81	14.73 (12)
2.	5- Ladakh Affairs	138.12	122.57	15.55 (11)
3.	7- Education	939.98	807.75	132.23 (14)
4.	9- Parliamentary Affairs	10.12	8.37	1.75 (17)
5.	11- Industries and Commerce	96.57	71.52	25.05 (26)
6.	13- Animal Husbandry	139.84	119.32	20.52 (15)
7.	19- Housing and Urban Development Department	105.01	91.01	14.00 (13)
8.	28- Rural Development	126.63	85.85	40.78 (32)
9.	29- Transport	13.33	11.11	2.22 (17)
II-Capital (voted)				
10.	1- General Administration	15.08	8.17	6.91 (46)
11.	3- Planning and Development	217.89	31.63	240.26 (88)
12.	7- Education	57.15	42.17	14.98 (26)
13.	11- Industries and Commerce	67.99	60.21	7.78 (11)
14.	13- Animal Husbandry	9.91	5.32	4.59 (46)
15.	25- Labour, Stationery and Printing	19.64	0.51	19.13 (97)

Appendix-24

(Reference: Paragraph: 2.8; Page: 39)

Cases of persistent savings of more than 10 per cent during last 3 years

(Rupees in crore)

S.No.	Name of grant/appropriation	Amount of saving (Percentage in brackets)		
		2002-03	2003-04	2004-05
Revenue (voted)				
1.	1-General Administration Department	36.42 (27)	23.48 (18)	14.73 (12)
2.	7- Education Department	98.83 (12)	90.94 (11)	132.23 (14)
3.	9- Parliamentary Affairs Department	2.48 (23)	1.25 (12)	1.76 (17)
4.	10- Law Department	11.28 (19)	18.41 (38)	24.30 (41)
Capital (voted)				
5.	1-General Administration Department	9.33 (98)	9.85 (79)	6.91 (46)
6.	2-Home Department	28.79 (46)	33.94 (50)	38.24 (80)
7.	3-Planning Department	276.67 (99)	279.24 (97)	240.26 (88)
8.	4-Information Department	0.66 (100)	0.31 (31)	0.36 (20)
9.	9-Parliamentary Affairs Department	0.93 (93)	1.05 (55)	0.34 (43)
10.	12-Agriculture Department	48.20 (73)	6.07 (15)	16.95 (27)
11.	13-Animal Husbandry Department	4.28 (58)	3.54 (45)	4.59 (46)
12.	22-Irrigation and Flood Control Department	79.80 (63)	14.38 (13)	48.50 (37)
13.	25-Labour, Stationery and Printing Department	13.57 (99)	15.45 (96)	19.12 (97)

Appendix-25

(Reference: Paragraph: 2.9; Page: 39)

Statement showing expenditure incurred without budget provisions under various heads/sub-heads

(Rupees in lakh)

S. No	Grant/Head of Account	Amount	Amount
1.	1. General Administration Department		1242.29
	2013- Council of Ministers	15.62	
	2015- Election	172.60	
	2055- Police	5.87	
	2059- Public Works	2.53	
	2070- Other Administrative Services	21.07	
	2216- Housing	3.65	
	3435- Ecology and Environment	751.79	
	3451- Secretariat Economic Services	221.23	
	4070- Capital Outlay on other Administrative Services	11.75	
	4075- Capital Outlay on Miscellaneous General Services	36.18	
2.	2. Home Department		43.37
	2056- Jails	4.01	
	2235- Social Security and Welfare	39.36	
3.	3. Planning Department		5242.52
	3451- Secretariat Economic Services	3868.64	
	3454- Census Survey and Statistics	624.79	
	3475- Other General Economic Services	128.67	
	5475- Capital Outlay on Other General Economic Service	620.42	
4.	5- Ladakh Affairs Department		82.44
	2575- Other Special Area Programmes	82.44	
5.	7- Education Department		6045.78
	2204- Sports and Youth Services	2672.99	
	4202- Capital Outlay on Education, Sports, Art and Culture	3372.79	
6.	8- Finance Department		472.75
	2075- Miscellaneous General Services	2.22	
	2235- Social Security and Welfare	125.53	
	4047- Capital outlay on Other Fiscal Services	345.00	
7.	9- Parliamentary Affairs		31.39
	2011- State Legislatures	31.39	
8.	10- Law Department		139.50
	2014- Administration of Justice	77.15	
	2015- Elections	49.22	
	2030- Stamps and Registration	8.29	
	2041- Taxes on Vehicles	4.84	
9.	11- Industries and Commerce Department		3558.20
	2250- Other Social Services	2.34	
	2851- Village and Small Industries	1680.41	
	2852- Industries	20.81	
	4851- Capital Outlay on Village and Small Industries	1854.64	

Appendix-25 (contd.)

10.	12- Agriculture Department		1239.68
	2236- Nutrition	275.27	
	2250- Other Social Services	51.94	
	2403- Animal Husbandry	32.73	
	2415- Agricultural Research and Education	6.75	
	2705- Command Area Development	402.24	
	4401- Capital Outlay on Crop Husbandry	204.41	
	4425- Capital Outlay on Co-operation	266.34	
11.	14-Revenue Department		212.69
	2029- Land Revenue	2.60	
	2070- Other Administrative Services	12.96	
	2401- Crop Husbandry	4.03	
	2506- Land Reforms	13.10	
	7475- Loans for other General Economic Services	180.00	
12.	15-Consumer Affairs and Public Distribution		34.42
	4235- Capital Outlay on Social Security and Welfare	34.42	
13.	16- Public Works Department		7191.87
	2059- Public Works	86.18	
	2216- Housing	1158.96	
	3054- Roads and Bridges	3384.09	
	4215- Capital Outlay on Water Supply and Sanitation	2551.31	
	5452- Capital Outlay on Tourism	11.33	
14.	17- Health and Medical Education Department		398.91
	6210- Loans for Medical and Public Health	1.07	
	6217- Loans for Urban Development	397.84	
15.	18- Social Welfare Department		2582.42
	2225- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1990.37	
	2235- Social Security and Welfare	416.63	
	4225- Capital Outlay on Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	175.42	
16.	19- Housing and Urban Development Department		1884.79
	2216- Housing	57.48	
	2217- Urban Development	187.60	
	4216- Capital Outlay on Housing	642.54	
	4217- Capital Outlay on Urban Development	992.17	
	7610- Loans to Government Servants etc.	5.00	
17.	20- Tourism Department		1115.20
	3452- Tourism	12.20	
	7452- Loans for Tourism	1103.00	
18.	21-Forest Department		796.11
	2406- Forestry and Wild Life	9.29	
	4406- Capital Outlay on Forestry and Wild Life	786.82	
19.	22- Irrigation and Flood Control Department		5993.37
	2701- Major and Medium Irrigation	2055.31	
	2702- Minor Irrigation	2604.80	
	2711- Flood Control and Drainage	1333.26	

Appendix-25 (concl.)

20.	25- Labour, Stationery and Printing Department		35.52
	2058- Stationery and Printing	35.52	
21.	27- Higher Education Department		177.63
	2202- General Education	105.63	
	2205- Art and Culture	72.00	
22.	28- Rural Development Department		5121.41
	2501- Special Programme for Rural Development	68.10	
	2515- Other Rural Development Programme	178.32	
	4515- Capital Outlay on Rural Development	4874.99	
23.	29- Transport Department		549.43
	7075- Loans to Other Transport Services	549.43	
	Grand Total		44191.69

Appendix-26

(Reference: Paragraph: 2.11; Page: 39)

Statement showing position of grants/appropriations where savings exceeded Rs. one crore during 2004-05 and where savings were not surrendered at all

(Rupees in crore)				
S. No	Name of Grant/Appropriation	Savings	Amount surrendered	Amount not surrendered
I-Revenue (voted)				
1.	1-General Administration Department	14.72	-	14.72
2.	2-Home Department	115.80	-	115.80
3.	4-Information Department	1.72	-	1.72
4.	5-Ladakh Affairs Department	15.76	-	15.76
5.	7-Education Department	132.23	-	132.23
6.	9-Parliamentary Affairs Department	1.76	-	1.76
7.	10-Law Department	24.30	-	24.30
8.	11-Industries and Commerce Department	25.04	-	25.04
9.	13-Animal Husbandry Department	20.52	-	20.52
10.	16-Public Works Department	7.38	-	7.38
11.	17-Health and Medical Education Department	35.43	-	35.43
12.	19-Housing and Urban Development Department	14.00	-	14.00
13.	20-Tourism Department	3.37	-	3.37
14.	21-Forest Development Department	16.88	-	16.88
15.	22- Irrigation and Flood Control Department	5.84	-	5.84
16.	23-Public Health Engineering Department	28.05	-	28.05
17.	24-Hospitality and Protocol Department	9.06	-	9.06
18.	28-Rural Development Department	40.79	-	40.79
19.	29-Transport Department	2.21	-	2.21
II Revenue (charged)				
20.	8-Finance Development Department	71.74	-	71.74
21.	10-Law	4.08	-	4.08
III- Capital (Voted)				
22.	1-General Administration Department	6.91	-	6.91
23.	2-Home	38.23	-	38.23
24.	3-Planning and Development Department	240.26	-	240.26
25.	5-Ladakh Affairs Department	18.63	-	18.63
26.	7-Education Department	14.98	-	14.98
27.	11-Industries and Commerce Department	7.79	-	7.79
28.	12-Agriculture Production Department	16.95	-	16.95
29.	13-Animal Husbandry Department	4.59	-	4.59
30.	15-Consumer Affairs and Public Distribution Department	192.27	-	192.27
31.	17-Health and Medical Education Department	2.63	-	2.63
32.	18-Social Welfare Department	36.65	-	36.65
33.	19-Housing and Urban Development Department	3.88	-	3.88
34.	22-Irrigation and Flood Control Department	48.50	-	48.50
35.	23-Public Health Engineering Department	18.10	-	18.10
36.	25-Library, Stationery and Printing Department	19.13	-	19.13
	Grand Total	1260.18	-	1260.18

Appendix-27

(Reference: Paragraph: 4.5.9; Page: 79)

Statement showing year-wise/district-wise position of budding/grafting of different fruit plants

(In numbers)

S. No	Name of the District	Name of fruit plant		2001-02			2002-03			Plants budded/grafted
				Plants budded/grafted	Plants successfully budded/grafted	Percentage success	Plants budded/grafted	Plants successfully budded/grafted	Percentage success	
1.	Udhampur	(i)	Mango	6480	2342	36	7500	3026	40	2850
		(ii)	Apple	5059	2914	58	-	-	-	1310
		(iii)	Apricot	5708	1906	33	2775	440	16	5400
		(iv)	Walnut	7919	1813	23	-	-	-	124
		(v)	Khatti	300	54	18	250	55	22	190
		(vi)	Guava	-	-	-	4600	975	21	5554
		(vii)	Amla	-	-	-	165	40	24	85
2.	Rajouri	(i)	Apple	180	57	32	105	41	39	85
		(ii)	Apricot	870	157	18	-	-	-	-
		(iii)	Walnut	-	-	-	735	210	29	300
3.	Kathua	(i)	Mango	20680	9935	48	18050	9575	53	19762
		(ii)	Apple	1977	890	45	4980	3254	65	1790
		(iii)	Apricot	550	19	3	250	84	34	2085
		(iv)	Guava	1800	490	27	1200	350	29	750
		(v)	Litchi	7300	3502	48	6050	3031	50	9200

Appendix-28

(Reference: Paragraph: 5.14.9; Page: 105)

Mortality statement in sheep breeding farms

Farm	Year	O.B	Births	Purchases/ Receipts/ Recoveries	Transfers	Sale /auction/ missing	Net stock	Mortality (per cent)	C.B
Reasi	2000-01	1745	431	-	156	176+24	1820	362 (19.89)	1458
	2001-02	1458	493	132	13	85+22	1963	550 (28.01)	1413
	2002-03	1413	467	31	-	36+1	1874	358+9 (19.58)	1507
	2003-04	1507	419	-	231	59+11	1625	324 (19.93)	1301
	2004-05	1301	434	66	94	105	1602	216 (13.49)	1386
	Total	7424	2244	229	494	519	8884	1819 (20.48)	7065
Billawar	2000-01	764	200	-	51	76+15	822	209+9 (26.52)	604
	2001-02	604	220	-	18	32+3	771	197+7 (26.45)	567
	2002-03	567	152	-	41	31+5	642	199+9 (32.39)	434
	2003-04	434	142	-	70	29+3	474	92+4 (20.25)	378
	2004-05	378	102	5	39	49	397	78 (19.65)	319
	Total	2747	816	5	219	243	3106	804 (25.89)	2302
Panthal	2000-01	826	267	111	67	120+14	1003	92 (9.17)	911
	2001-02	911	316	220	153	123+16	1155	159 (13.76)	996
	2002-03	996	299	47	31	256+23	1032	135 (13.08)	897
	2003-04	897	298	7	-	143+24	1035	109+9 (11.40)	917
	2004-05	917	311	75	-	178	1125	111 (9.87)	1014
	Total	4547	1491	460	251	897	5350	615 (11.50)	4735
Dachigam	2000-01	1202	472	2	136	14+75+7	1444	90+16 (7.34)	1338
	2001-02	1338	307	29	84	25+66+13	1486	155+21 (11.84)	1310
	2002-03	1310	321	8	171	21+103+2	1342	90+16 (7.89)	1236
	2003-04	1236	469	5	186	13+120+3	1388	61+15 (5.47)	1312
	2004-05	1312	299	61	376	223	1073	73 (6.81)	1000
	Total	6398	1868	105	953	685	6733	537 (7.98)	6196
Daksum	2000-01	908	285	9	100	44+4	1054	186 (17.64)	868
	2001-02	868	295	-	41	42+2	1078	122 (11.31)	956
	2002-03	956	300	10	79	38+1	1148	90 (7.83)	1058
	2003-04	1058	360	-	93	47+3	1275	113 (8.86)	1162
	2004-05	1162	439	68	65	36	1568	96 (6.13)	1472
	Total	4952	1679	87	378	217	6123	607 (9.92)	5516
Kralpathri	2000-01	921	244	13	40	41+6	1091	125 (11.45)	966
	2001-02	966	376	16	104	37+6	1211	77+3 (6.60)	1131
	2002-03	1131	311	11	70	84+10	1289	131 (10.16)	1158
	2003-04	1158	310	-	118	64+5	1281	118+4 (9.52)	1159
	2004-05	1159	408	763	843	94	1393	91 (6.54)	1302
	Total	5335	1649	803	1175	347	6265	549 (8.77)	5716
	Grand total	31403	9747	1689	3470	2908	36461	4931 (13.53)	31530

Appendix-29

(Reference: Paragraph: 9.11; Page: 166)

Statement showing details of Units/Divisions where works were executed without Administrative Approval/Technical Sanction during the period covered by audit

(Rupees in lakh)

S. No	Name of Division	No. of schemes	Expenditure incurred (March 2004)
1	Executive Engineer, Irrigation Division, Sopore	8	111.49
2	Executive Engineer, Irrigation Division, Baramulla	6	154.50
3	Executive Engineer, Irrigation Division, Shopian	25	950.00
4	Executive Engineer, Irrigation Division, Pulwama	15	388.61
5	Executive Engineer, Irrigation and Flood Control Division, Kargil	30	912.21
6	Executive Engineer, Mechanical Irrigation Division (South), Srinagar	3	62.66
7	Executive Engineer Irrigation Division, Sumbal Srinagar	6	234.50
8	Executive Engineer, Irrigation Division, Ferozpur Tangmarg	8	49.39
9	Executive Engineer, Irrigation Tube Well Division, Srinagar	8	123.09
10	Executive Engineer, Irrigation Division, Handwara/Kupwara	7	17.37
11	Executive Engineer, Irrigation Division, Flood Spill channel, Narbal	1	888.18
12	Executive Engineer, Irrigation Division, Flood Control, Srinagar	3	50.00
13	Executive Engineer, Mechanical Irrigation Division, Sumbal Srinagar	3	535.11
14	Executive Engineer, Irrigation Division, Kulgam	14	1224.37
15	Executive Engineer, Irrigation and Flood Control Division, Poonch	42	226.90
16	Executive Engineer, Irrigation Division II, Jammu	224	1811.65
17	Executive Engineer, Irrigation Division, Dharmari	7	52.23
18	Executive Engineer, Irrigation Division, Rajouri	17	85.15
19	Executive Engineer, Irrigation Division I, Jammu	14	30.03
20	Executive Engineer Irrigation Division, Akhnoor	40	119.13
21	Executive Engineer, Irrigation Division, Kathua	5	40.90
22	Executive Engineer, Irrigation and Flood Control Division, Jammu	47	1193.92
23	Executive Engineer, Flood Control Division, Akhnoor	9	31.84
24	Executive Engineer, Flood control Division, Samba	3	508.77
	Total	545	9802.00

Appendix-30

(Reference: Paragraph: 9.11; Page: 166)

Statements showing division wise details of works executed irregularly without resorting to tendering process during the period covered by audit

(Rupees in lakh)

S. No.	Name of the Division	Number of Works	Cost of the work
1	Executive Engineer, Irrigation Division-I, Jammu	13	74.08
2	Executive Engineer, Irrigation Division-II, Jammu	3	29.96
3	Executive Engineer, Irrigation and Flood Control Division, Dharmari Jammu	4	21.57
4	Executive Engineer, Flood Control Division, Anantnag	74	137.50
5	Executive Engineer, Irrigation Division, Sopore	4	1.01
6	Executive Engineer, Irrigation Division, Kupwara	209	82.93
7	Executive Engineer, Irrigation Division, Ganderbal	42	67.26
8	Executive Engineer, Irrigation Division, Pulwama	1	4.10
	Total	350	418.41

Appendix-31

(Reference: Paragraph: 9.12; Page: 167)

Statement Showing Division-wise detail of irregular payments made on Hand Receipts during the period covered by audit

(Rupees in lakh)

S. No.	Name of the Division	Amount
1	Executive Engineer, Irrigation and Flood Control Division, Poonch	30.06
2	Executive Engineer, Irrigation Division II, Jammu	47.07
3	Executive Engineer, Irrigation Division, Dharmari	9.22
4	Executive Engineer, Irrigation Division, Rajouri	9.70
5	Executive Engineer, Irrigation Division I, Jammu	59.58
6	Executive Engineer, Tube Well Irrigation Division, Jammu	15.68
7	Executive Engineer, Irrigation and Flood control Division, Nowshera	4.23
8	Executive Engineer, Irrigation Division, Kathua	87.55
9	Executive Engineer, Flood Control Division, Samba	29.38
10	Executive Engineer, Flood Control Division, Jammu	5.28
11	Executive Engineer, Irrigation and Flood control Division, Kargil	26.95
12	Executive Engineer, Irrigation Division, Handwara	30.85
13	Executive Engineer, Irrigation Division, Baramulla	2.13
	Total	357.68

Appendix-32

(Reference: Paragraph: 9.13.4; Page: 168)

Statement showing liability created in various divisions by executing the works without provision of funds

(Rupees in lakh)

S. No	Name of the Division	Amount
1	Executive Engineer, Irrigation and Flood Control Division, Poonch	43.69
2	Executive Engineer, Mechanical Irrigation Division, Akhnoor	21.58
3	Executive Engineer, Flood Control Division, Jammu	39.58
4	Executive Engineer, Flood Control Division, Akhnoor	72.00
5	Executive Engineer, RCC LC-I, Kathua	12.36
6	Executive Engineer, Ravi Tawi Canal Construction Division, Jammu	11.00
7	Executive Engineer, RCC Upper Division, Kathua	8.58
8	Executive Engineer, Flood Control Division, Anantnag	154.97
9	Executive Engineer, Mechanical Construction Division, Srinagar	113.80
10	Executive Engineer, Mechanical Irrigation Division, Baramulla	65.42
11	Executive Engineer, Flood Design and Planning Srinagar	1.51
12	Executive Engineer, Irrigation Division, Pulwama	118.96
13	Executive Engineer, Flood Control Division, Srinagar	193.51
14	Executive Engineer, Mechanical Irrigation Division, Sumbal	192.98
15	Executive Engineer, Irrigation Division, Baramulla	57.50
16	Executive Engineer, Irrigation Division, Shopian	63.80
17	Superintending Engineer, Hydraulic Circle, Srinagar	5.03
18	Executive Engineer, Irrigation Division, Ganderbal	404.05
19	Executive Engineer, Irrigation Division, Kulgam	216.49
	Total	1796.81

Appendix-33

(Reference: Paragraph: 9.13.6; Page: 168)

Statement showing Division-wise detail of non-deduction of service tax at source

(Rupees in lakh)

S. No	Name of the Division	Amount
1.	Executive Engineer, Irrigation Division No. II, Jammu	0.10
2.	Executive Engineer, Mechanical Irrigation Division, Akhnoor	4.20
3.	Executive Engineer, Tawi Canal Construction Division, Jammu	0.59
4.	Executive Engineer, Irrigation Division, Baramulla	1.10
5.	Executive Engineer, Irrigation Division, Pulwama	0.28
6.	Executive Engineer, Ferozpur Irrigation Division, Tangmarg	0.78
7.	Executive Engineer, Irrigation Division, Sumbal	1.00
8.	Executive Engineer, Flood Control Division, Jammu	0.25
	Total	8.30

Appendix-34

(Reference: Paragraph: 10.18; Page: 186)

Statement showing the details of repairs, etc. conducted without approval of Annual Repairs Distribution Statement by the Chief Engineer, Kashmir

(Rupees in lakh)

S. No.	Name of the works division	Amount	Period during which spent
1	Executive Engineer PHE Division, Shopian	126.28	1998-99 to 2003-04
2	Executive Engineer PHE Division, Sopore	114.46	2001-02 to 2004-05
3	Executive Engineer PHE Division, Handwara	102.76	1998-99 to 2003-04
4	Executive Engineer PHE Division, Qazigund	21.72	2003-04 to 2004-05
5	Executive Engineer Mechanical Division (South), Anantnag	325.41	1998-99 to 2004-05
6	Executive Engineer PHE Division, Kupwara	24.00	2003-04
7	Executive Engineer PHE Mech. (Rural) Division, Srinagar	138.75	2000-01 to 2003-04
8	Executive Engineer PHE Division, Baramulla	39.00	2003-04
	Total	892.38	

Appendix-35

(Reference: Paragraph: 10.21.11; Page: 193)

Statement showing details of works executed not provided under the project reports

Phase-II Project Jammu (Rs. 16.10 crore)		
Name of the scheme under the project	Works to be executed under the scheme	Works actually executed
Augmentation of Water Supply to Bakshi Nagar, Shakti Nagar and Rajpura area of Greater Jammu	Drilling of 3 tubewells at Municipal Park Talab Tilloo, Bhoori and Women's Polytechnic Shakti Nagar. Laying of Rising Main 8" dia from tubewell to C.P Station. Average length 1.5 Km each	Two tubewells completed at Bohri and Municipal Park Talab Tilloo. One tubewell drilled at Colonel Colony instead of at Women's Polytechnic, Shakti Nagar One rising main (8" dia) from Company Bagh to OHT at Resham Garh laid which was not part of the project works.
Augmentation of Water Supply to Samadhian, Gujjar Nagar, Wazarat Road	Laying of 12" dia rising main upto Gujjar Nagar	Rising main 10" dia had been shown laid and completed instead of 12" dia rising main
Augmentation of Water Supply to Barnai, Bantalab, Keran and Chinore	2 lakh gallon sump tank. 8" dia rising main from 3 tubewells to CP Station Barnai about 1 Km each	Against 2 lakh gallon sump tank, only 1 lakh gallon sump tank at Barnai completed 8" dia rising main from tubewell Patoli Brahmana-I to CPS Barnai completed. Besides rising main from CPS Barnai to proposed OHT (90 per cent completed) and rising main from CPS Barnai to OHT at Patoli Brahmana (80 per cent completed) were not part of project works. Rising main from tubewell Kothia Natar to CPS Muthi (expenditure Rs. 23.88 lakh) completed was not part of project works.
Improvement and Augmentation of Water Supply to Transport Nagar, Bhatindi and adjoining areas.	Sinking of 2 tubewells at Boria and allied works.	Works on 3 tubewells at Matoo Colony, Dilli and Channi Himat Sector 7 (expenditure Rs. 23.20 lakh) which were not part of project were executed under allied works.
Augmentation of water supply to Belicharana	Construction of 0.50 lakh gallon sump tank. Rising mains (200 mm dia: 1/2 km length and 150 mm dia: 1/2 km length) and distribution systems of various dias.	No work done for sump tank. Construction of pump room at Belicharana was outside the project works
Augmentation of Water Supply to Ajit Nagar Digiana Jammu.	Constructions of 0.50 lakh gallon capacity sump tank at Ajit Nagar, pump room and tubewell building. Rising main from sump tank to existing 2 lakh gallon OHT and laying of distribution system.	Works relating to tubewells at Ajit Nagar, Chatta Bhore Camp, Deshmesh Nagar and laying of rising main from tubewell Deshmesh Nagar to OHT Deshmesh Nagar executed at a cost of Rs. 17.31 lakh, which were not provided under the project.

Appendix-35 (Concl.)

Phase-II Project Jammu (Rs. 27.90 crore)		
Name of the scheme under the project	Works to be executed under the scheme	Works actually executed
Drilling of a battery of 8 tubewells in Muthi area.	Drilling of 8 tubewells and allied works. Laying of rising mains to sump tank 2 lakh gallon capacity, CP station Barnai, CP Bantalab and distribution system etc.	2 tubewells viz. Muthi left and Muthi right completed. Works on tubewells at Colonel Colony, Patta Bohri, Udheywalla (5 th and 6 th), Gole and on approach roads to tubewells Muthi left and Muthi right executed (Rs. 17.77 lakh) which were not provided under the project.
Drilling of a battery of 5 tubewells in Bandhu Rakh for Sainik Colony and Dilli areas	Laying of rising main from tubewells to Sump Tank at Bandhuwalla from CPS Bandhuwalla to CPS Sanik Colony and then to OHT Sanik Colony	Works relating to laying of rising mains from tubewell Bandhuwalla to OHT at Kunjwani executed at a cost of Rs. 9.47 lakh were not part of the project
Drilling of 4 tubewells at Shakti Nagar, Bhagwati Nagar, Peerkhoo and Nitco lane	Drilling of 4 tubewells at Shakti Nagar, Bhagwati Nagar, Peerkho and Nitco Lane. Construction of Overhead tank at Nitco lane. Laying of rising mains from tubewell to different stations. The rising mains were to be laid from tubewells at Nitco lane to OHT at Nitco lane, from tubewells at Shakti Nagar and Bhagwati Nagar to Sump tank at CPS Medical and from Peerkhoo to Dhounthaly	Tubewell at Shakti Nagar already proposed in Phase-II Project Report (Rs. 16.10 crore). Rising mains laid from tubewell at Nitco lane to CPS Medical, from tubewell at Peerkho to 1 lakh gallon capacity OHT at Tehsil office and from tubewell at Peerkhoo to 2 lakh gallon capacity sump at Jullakha Mohalla.

Appendix-36

(Reference: Paragraph: 10.21.17; Page: 196)

Statement showing variation in figures of allocation and expenditure between Chief Engineer Jammu and Executive Engineers City Division No. I Jammu and City Division No. II Jammu

(Rupees in lakh)

Part-I				
Year	Figures booked by Chief Engineer Jammu		Figures booked by Executive Engineer City Division No. I Jammu	
	Allocation	Expenditure	Allocation	Expenditure
2000-01	50.96	50.96	44.96	44.97
2001-02	12.65	12.65	70.19	70.19
2002-03	140.28	121.84	129.895	111.425
2003-04	116.44	102.38	116.44	102.37
Part-II				
Year	Figures booked by Chief Engineer Jammu		Figures booked by Executive Engineer City Division No. II Jammu	
	Allocation	Expenditure	Allocation	Expenditure
2000-01	145.50	145.50	134.00	133.96
2001-02	74.65	74.65	244.94	239.93
2002-03	114.00	101.80	83.90	71.69
2003-04	64.20	60.70	74.20	70.44
2004-05 (December 2004)	28.50	NA	41.40	30.60

Appendix-37
(Reference: Paragraph: 10.23.5; Page: 199)

Statement showing details of outstanding temporary advances

S. No.	Name of the works division	Temporary advance outstanding (Rs. in lakh)		
		Amount	Against	
			Retired employees	Transferred employees
1	PHE Ground Water Division, Srinagar	0.82	0.44	-
2	PHE Division, Bijbehara	4.01	-	3.72
3	PHE Division, Qazigund	31.58	13.83	16.04
4	PHE Division, Sopore	29.74	0.66	20.62
5	PHE Division, Handwara	39.16	-	-
6	PHE (M&P) Division, Srinagar	4.33	4.33	-
7	PHE Division, Baramulla	0.45	-	0.45
	Total:	110.09	19.26	40.83

Appendix-38

(Reference: Paragraph: 11.2; Page: 203)

Statement showing details of budget estimates, actuals and variations during each of the five years up to 2004-05

(Rupees in lakh)

S.No.	Particulars	2000-2001			2001-2002			2002-2003			2003-2004			2004-2005		
		B	A	V	B	A	V	B	A	V	B	A	V	B	A	V
A	Sources															
1.	Opening cash balance	2974	2764	210	2667	3002	335	1449	2050	601	610	610	-	371	371	-
2.	Increase in share capital	-	-	-	250	-	250	250	-	250	250	-	250	500	80	420
3	Refinance-SIDBI	1400	617	783	1100	945	155	700	509	191	1260	1017	243	1225	504	721
4.	SLR Bonds	-	500	500	500	540	40	700	700	-	1000	-	1000	-	-	-
5	Recovery of principal	2200	2145	55	2200	810	1390	1200	1076	124	1300	1456	156	1500	1524	24
6.	Recovery of interest	-	-	-	-	746	746	1000	468	532	900	970	70	1000	687	313
7.	Other receipts (Government borrowings)	-	-	-	-	-	-	-	179	179	-	-	-	6810	4526	2284
8	Other cash inflow	-	389	389	48	-	48	-	200	200	-	-	-	-	-	-
9	Gap in resources	-	-	-	-	-	-	-	-	-	-	-	-	82	-	82
B	Application															
1	Disbursements	2000	1091	909	2100	1565	535	1120	966	154	1800	1209	591	1750	915	835
2.	Repayments to SIDBI	451	203	248	800	907	107	716	687	29	1176	834	342	1174	1649	475
3	SLR Bonds	495	471	24	467	135	332	938	793	145	50	260	210	6810	2270	4540
4.	Interest on refinance-SIDBI	219	176	43	250	355	105	150	315	165	312	175	137	667	673	6
5	Interest on SLR Bonds	937	1061	124	1100	958	142	965	1014	49	1090	712	378	94	1158	1064
6	Other interests	-	-	-	-	-	-	-	17	17	-	-	-	476	-	476
7.	Administrative expenses	375	410	35	420	415	5	425	450	25	493	492	1	493	500	7
8.	Other cash outflow	-	-	-	-	259	259	-	430	430	-	-	-	24	115	91
9.	Closing cash balance	2097	3003	906	1628	1449	179	985	610	375	399	371	28	-	412	412

B=Budget estimates, A=Actuals; V=variations

Appendix-39

(Reference: Paragraph: 11.7; Page: 205)

Statement showing post-disbursement inspections conducted by the Corporation

Name of office	Year	Number of units existed	Number of inspections conducted	Shortfall	Percentage short fall
District Officer Doda					
	2000-01	23	-	23	100
	2001-02	41	-	41	100
	2002-03	44	-	44	100
	2003-04	37	-	37	100
	2004-05	33	9	24	73
District Officer Udhampur					
	2000-01	59	8	51	86
	2001-02	49	11	38	78
	2002-03	41	17	24	59
	2003-04	34	4	30	88
	2004-05	31	16	15	48
District Officer Kathua					
	2000-01	74	-	74	100
	2001-02	69	33	36	52
	2002-03	70	27	43	61
	2003-04	69	24	45	65
	2004-05	64	43	21	33
Large Branch Office Srinagar					
	2000-01	1365	215	1150	84
	2001-02	1501	425	1076	72
	2002-03	1397	631	766	55
	2003-04	1309	746	563	43
	2004-05	1312	929	383	29
Grand Total		7622	3138	4484	-