

Appendix-1.1
(Reference: Paragraph: 1.1; Page: 1)

Part-A Structure and Form of Government Accounts

Structure of Government Accounts

Part-I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into Consolidated Fund constituted under Section 115 of Constitution of Jammu and Kashmir. All expenditure of the Government is incurred from this Fund from which no amount can be drawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue Receipts and Revenue expenditure) Capital Account (Capital Receipts, Capital expenditure, Public Debt and loans, etc.)

Part-II: Contingency Fund

The Contingency Fund created under Section 116 of the Constitution of Jammu and Kashmir is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs. one crore.

Part-III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc. which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

Appendix-1.1
Part-B Layout of Finance Accounts
(Reference: Paragraph: 1.1; Page: 1)

Statement No. 1	Presents the Summary of Transactions of the State Government Receipts and Expenditure, Revenue and Capital, Public Debt Receipts and Disbursements, etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the Summarised Statement of Capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives Financial results of Electricity Schemes and Irrigation Works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the Summary of Debt position of the State, which includes borrowings from Internal Debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the Summary of Loans and Advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the Summary of Guarantees given by the Government for repayments of loans, etc. raised by the Statutory Corporations, Local Bodies and Other Institutions.
Statement No. 7	Gives the Summary of Cash Balances and Investments made out of such balances.
Statement No. 8	Depicts the Summary of Balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2006.
Statement No. 9	Shows the Revenue and Expenditure under different heads for the current year as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the Charged and Voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of Revenue Receipts by Minor heads.
Statement No. 12	Provides Accounts of Revenue Expenditure by Minor heads under Non-Plan and Plan separately and Capital Expenditure, Major Head wise.
Statement No. 13	Depicts the detailed Capital Expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative banks and Societies, etc. up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of Receipts Disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed account of Loans and Advances given by the Government of Jammu and Kashmir, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.
Statement No. 19	Gives the details of balances of Earmarked Funds.

Appendix-1.1

Part-C

(Reference: Paragraph: 1.3; Page: 3)

List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for 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 the parameter (X) Rate of Growth of the 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
Weighted Interest rate (I_w)	$I_w = \sum_i^n I_i W_i$, where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.
Interest spread	GSDP growth-Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	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 <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendices

Appendix 1.2

(Reference to Paragraph: 1.3; Page: 3)

Abstract of Receipts and Disbursements for the year 2005-06

(Rupees in crore)

Receipts				Disbursements					
2004-05			2005-06	2004-05				2005-06	
	Section-A: Revenue				Non-Plan	Plan	Total		
8866.48	I. Revenue receipts		10315.15	8304.01	I. Revenue expenditure	8724.47	1196.25	9920.72	9920.72
1351.05	Tax revenue	1626.84		3286.69	General Services	3641.84	39.64	3681.48	
				1995.93	Social Services	2039.62	616.32	2655.94	
641.42	Non-tax revenue	535.81		939.22	Education, Sports, Art and Culture	784.14	282.16	1066.30	
				432.51	Health and Family Welfare	332.84	154.58	487.42	
934.43	State's share of Union taxes	1135.36		359.62	Water Supply, Sanitation, Housing and Urban Development	367.39	64.07	431.46	
				10.66	Information and Broadcasting	10.73	1.37	12.10	
2447.78	Non-Plan grants	3483.61		25.87	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.31	16.66	26.97	
				20.11	Labour and Labour Welfare	6.46	13.62	20.08	
3191.41	Grants for State Plan Schemes	3045.21		199.88	Social Welfare and Nutrition	519.73	83.86	603.59	
				8.06	Others	8.02	-	8.02	
300.39	Grants for Central and Centrally Sponsored Plan Schemes	488.32							
-	Grants for Special Plan Schemes	-		3021.39	Economic Services	3043.01	540.29	3583.30	
				514.79	Agriculture and Allied Activities	315.51	259.90	575.41	
				110.01	Rural Development	56.18	68.66	124.84	
				122.43	Special Areas Programmes	533.83	6.88	540.71	
				227.37	Irrigation and Flood Control	127.69	67.18	194.87	
				1796.83	Energy	1865.59	9.65	1875.24	

Appendices

Appendix 1.2 (contd.)

Receipts				Disbursements					
2004-05		2005-06	2004-05		Non-Plan	Plan	Total	2005-06	
			97.58	Industries and Minerals	70.85	42.03	112.88		
			39.15	Transport	29.04	7.17	36.21		
			9.81	Science, Technology and Environment	1.39	11.67	13.06		
			103.42	General Economic Services	42.93	67.15	110.08		
-	II. Revenue deficit carried over to Section -B	-	562.47	II. Revenue Surplus carried over to Section-B				394.43	
8866.48	Total Section-A	10315.15	8866.48					10315.15	
	Section-B								
82.92	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	82.20							
-	IV. Misc. Capital receipts		2180.33	III. Capital Outlay	113.85	2905.91	3019.76	3019.76	
			59.20	General Services	0.42	57.66	58.08		
			550.47	Social Services	6.07	650.01	656.08		
			93.06	Education, Sports, Art and Culture	0.01*	117.42	117.43		
			66.30	Health and Family Welfare	-	87.11	87.11		
			364.28	Housing & Urban Development	-	430.14	430.14		
			1.44	Information and Broadcasting	-	1.11	1.11		
			2.82	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	3.43	3.43		
			22.57	Social Welfare and Nutrition	6.06	10.80	16.86		
			1570.66	Economic Services	107.36	2198.24	2305.60		
			159.06	Agriculture and Allied Activities	107.05	107.38	214.43		
			71.06	Rural Development	-	48.32	48.32		
			84.65	Special Areas Programmes	(-) 0.14	379.95	379.81		

♥ Rupees 45,000 only

Appendices

Appendix 1.2 (contd.)

Receipts				Disbursements					
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06
				83.32	Irrigation and Flood Control	-	102.35	102.35	
				709.38	Energy	-	699.21	699.21	
				44.65	Industries and Minerals	0.45	61.89	62.34	
				316.52	Transport	-	418.02	418.02	
				102.02	General Economic Services	-	381.12	381.12	
18.55	V. Recoveries of Loans and Advances		35.76	66.00	IV. Loans and Advances disbursement				53.15
0.01	Industries and Minerals	↔		20.93	Industries and Minerals			20.62	
15.80	Energy	33.44		-	Energy			-	
1.85	Government servants	1.91		1.56	Government servants			1.00	
0.89	Others	0.41		43.51	Others			31.53	
562.47	VI. Revenue surplus		394.43	-	V. Revenue deficit				-
1799.53	VII. Public debt receipts		2536.33	1003.84	VI. Repayment of Public Debt				1225.98
1295.23	Internal debt other than Ways and Means Advances and Overdraft	2204.81		207.67	Internal debt other than Ways and Means Advances and Overdraft			1097.49	
323.96	Loans and Advances from GOI	10.93		796.17	Repayment of loans and advances from GOI.			128.49	
180.34	Net transactions under Overdrafts from J&K Bank	320.59		-	Net transactions under Ways and Means Advances including Overdrafts			-	
-	VIII. Appropriation to Contingency Fund		-	-	VII. Appropriation to Contingency Fund				0.60
0.49	IX. Amount recouped to contingency fund		0.61	0.47	VIII. Expenditure from Contingency Fund				0.04

↔ Rs. 35,000 only

Appendices

Appendix 1.2 (concl.)

Receipts				Disbursements					
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06
19119.59	X. Public Account receipts		22632.47	18250.71	IX-Public Account disbursements				21297.49
697.74	Small Savings and Provident Funds	895.32		453.25	Small Savings and Provident Funds			483.28	
150.40	Reserve Funds	495.34		49.44	Reserve Funds			443.84	
1091.04	Deposits and Advances	1937.78		1073.69	Deposits and Advances			1109.98	
308.07	Suspense and Miscellaneous	331.04		328.82	Suspense and Miscellaneous			388.88	
16872.34	Remittances	18972.99		16345.51	Remittances			18871.51	
				82.20	X. Cash balance at end				84.78
				29.59	Cash in treasuries and local remittances			13.79	
				7.38	Deposits with Banks			23.58	
				(-) 3.02	Departmental cash balance including permanent advances			(-) 0.84	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
21583.55	Total Section-B		25681.80	21583.55	Total Section-B				25681.80

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 2006).

Appendix 1.3

(Reference to Paragraph: 1.3; Page: 3)

Sources and applications of funds

(Rupees in crore)

2004-05		Sources	2005-06	
8866.48		1. Revenue receipts		10315.15
18.55		2. Recoveries of Loans and Advances		35.76
615.35		3. Net receipts from Public Debt other than Overdraft		989.76
180.34		4. Net receipts from overdraft		320.59
868.88		5. Net receipts from Public Account:		1334.98
	244.49	(i) Net receipts from Small Savings, Provident funds, etc.	412.04	
	17.35	(ii) Net effect of Deposits and Advances	827.80	
	100.96	(iii) Net receipts from Reserve Funds	51.50	
	(-) 20.75	(iv) Net effect of Suspense and Miscellaneous transactions	(-) 57.84	
	526.83	(v) Net effect of Remittance transactions	101.48	
0.02		6. Net amount recouped to contingency fund after deducting the expenditure		0.57
0.72		7. Utilisation of cash balance	-	-
10550.34		Total:		12996.81
		Application		
8304.01		1. Revenue expenditure		9920.72
66.00		2. Lending for developmental and other purposes		53.15
2180.33		3. Capital expenditure		3019.76
-		4. Net repayment of overdraft		-
-		5. Expenditure met from Contingency Fund but not recouped		-
-	-	6. Appropriation to Contingency Fund		0.60
-		7. Increase in closing cash balance		2.58
10550.34		Total		12996.81

Appendices

Appendix 1.4

(Reference: Paragraphs: 1.3 & 1.7; Page: 3 & 16)

Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2006

(Rupees in crore)

As on 31 March 2005		Liabilities		As on 31 March 2006
6073.57		Internal Debt		7501.48
	2532.99	Market Loans bearing interest	2760.37	
	495.72	Loans from LIC	585.85	
	1318.01	Loans from other Institutions	2107.82	
	1726.85	Overdraft from Jammu and Kashmir Bank	2047.44	
3625.95		Loans and Advances from Central Government		3508.39
	282.04	Pre 1984-85 Loans	253.36	
	1095.72	Non-Plan Loans	1088.43	
	2085.52	Loans for State Plan Schemes	1997.69	
	91.52	Loans for Central Plan Schemes	91.52	
	61.90	Loans for Centrally Sponsored Plan Schemes	68.14	
	9.25	Ways and Means Advances	9.25	
-*		Contingency Fund		0.57
3114.93		Small Savings, Provident Funds, etc.		3526.96
870.84		Reserve Funds		922.35
513.86		Deposits		1341.44
2705.39		Remittance Balances		2806.87
1314.10		Surplus on Government Account		1708.53
	751.63	Revenue surplus ending 2004-05	1314.10	
	562.47	Revenue Surplus 2005-06	394.43	
18218.64		Total:		21316.59
		Assets		
16945.50		Gross Capital Outlay on Fixed Assets		19965.26[†]
	347.82	Investments in shares of Companies, Corporations, etc.	353.27	
	16597.68	Other Capital Outlay	19611.99	
884.58		Loans and Advances		901.97
	364.91	Industries and Minerals	385.52	
	253.80	Transport	265.57	
	118.49	Energy	85.05	
	43.23	Agriculture and Allied Activities	43.18	
	80.03	Other Development Loans	99.44	
	24.12	Loans to Government servants and Miscellaneous Loans	23.21	
8.32		Advances		8.10
298.04		Suspense and Miscellaneous Balances		355.93
-		Appropriation to Contingency Fund		0.60
-		Amount written off from Heads of accounts closing to balances		(-) 0.05
82.20		Cash		84.78
	29.59	Cash in Treasuries and Local Remittances	13.79	
	7.38	Deposits with Bank	23.58	
	(-) 3.14	Departmental Cash Balance	(-) 0.96	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
-		Deficit on Government Account:		-
18218.64		Total		21316.59

* Negligible Rs. 16,000 only

† 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

Appendices

Appendix 1.5 (Reference to Paragraph: 1.3 & 1.7; Page: 3 & 17) Time series data on State Government Finances

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Part-A Receipts						
1. Revenue Receipts	5660	6489	7548	8212	8866	10315
(i) Tax Revenue	746 (13)	804 (12)	1033 (14)	1170 (14)	1351 (15)	1627 (16)
Taxes on sales, trade, etc. ^ψ	359 (48)	409 (51)	536 (52)	674 (58)	804 (60)	1014 (62)
State Excise	298 (40)	165 (21)	223 (22)	205 (18)	272 (20)	219 (14)
Taxes on vehicles	23 (3)	28 (3)	34 (3)	38 (3)	42 (3)	49 (3)
Stamps and Registration fees	21 (3)	26 (3)	26 (2)	34 (3)	39 (3)	46 (3)
Land Revenue	4 (*)	8 (1)	3 (*)	3 (*)	11 (1)	4 (*)
Other Taxes	41 (6)	168 (21)	211 (21)	216 (18)	183 (13)	295 (18)
(ii) Non Tax Revenue	444 (8)	462 (7)	865 (11)	633 (8)	641 (7)	536 (5)
(iii) State's share of Union taxes and duties	675 (12)	576 (9)	685 (9)	817 (10)	934 (11)	1135 (11)
(iv) Grants-in-aid from GOI	3795 (67)	4647 (72)	4965 (66)	5592 (68)	5940 (67)	7017 (68)
2. Miscellaneous capital receipts	-	-	-	-	-	-
3. Total revenue and non-debt capital receipts (1+2)	5660	6489	7548	8212	8866	10315
4. Recoveries of Loans and Advances	14	132	82	4	19	36
5. Public Debt receipts	902	1062	1390	1854	1799	2536
Internal Debt (excluding Ways and Means Advances and Overdraft)	308	470	811	970	1295	2205
Net transactions under Ways and Means Advances and Overdraft	159	199	-	165	180	320
Loans and advances from GOI ^{&}	435	393	579	719	324	11
6. Total receipts in the Consolidated Fund (3+4+5)	6576	7683	9020	10070	10684	12887
7. Contingency Fund receipts	0.19	0.35	-*	1.33	0.49	0.61
8. Public Account receipts	18177	17615	16830	19049	19120	22632
9. Total receipts of the State (6+7+8)	24753	25298	25850	29120	29804	35520
Part-B Expenditure/disbursement						
10. Revenue Expenditure	6621 (88)	6823 (84)	7180 (80)	7754 (80)	8304 (79)	9921 (76)
Plan	735 (11)	813 (12)	896 (12)	947 (12)	1065 (13)	1196 (12)
Non-Plan	5886 (89)	6010 (88)	6284 (88)	6807 (88)	7239 (87)	8725 (88)
General Services (including interest payments)	2448 (37)	2985 (44)	3154 (44)	3373 (43)	3287 (40)	3682 (37)
Social Services	1650 (25)	1674 (24)	1761 (24)	1828 (24)	1996 (24)	2656 (27)
Economic Services	2523 (38)	2164 (32)	2265 (32)	2553 (33)	3021 (36)	3583 (36)
Grants-in-aid and contributions	-	-	-	-	-	-
11. Capital Expenditure	867 (11)	1225 (15)	1421 (16)	1881* (19)	2180 (20)	3020 (23)

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

Appendices

Appendix 1.5 (concl.)

	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06
Plan	802 (93)	1305 (107)	1339 (94)	1642 (87)	2088 (96)	2906 (96)
Non-Plan	65 (7)	(-) 80 (-7)	82 (6)	239 (13)	92 (4)	114 (4)
<i>General Services</i>	32 (4)	43 (4)	56 (4)	68 (4)	59 (3)	58 (2)
<i>Social Services</i>	240 (28)	270 (22)	331 (23)	487 (26)	550 (25)	656 (22)
<i>Economic Services</i>	595 (68)	912 (74)	1034 (73)	1326 (70)	1571 (72)	2306 (76)
12. Disbursement of loans and advances	59 (1)	47 (1)	340 (4)	68 (1)	66 (1)	53 (1)
13. Total (10+11+12)	7547	8095	8941	9703	10550	12994
14. Repayment of Public Debt	222	417	422	1332	1004	1226
Internal Debt (excluding Ways and Means Advances and Overdraft)	16	19	59	112	208	1098
Net transactions under Ways and Means Advances and Overdraft	-	-	1	-	-	-
Loans and Advances from Government of India ^o	206	398	362	1220	796	128
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	Nil	1
16. Total disbursement out of Consolidated Fund (13+14+15)	7769	8512	9363	11035	11554	14221
17. Contingency Fund disbursements	0.20	0.39	0.22	1.43	0.47	0.04
18. Public Account disbursements	17178	16574	16673	18106	18251	21297
19. Total disbursements by the State (16+17+18)	24947	25086	26036	29142	29805	35518
Part C. Deficits						
20. Revenue Surplus (+)/Deficit (-) (1-10)	(-) 961	(-) 334	(+) 368	(+) 458	(+) 562	(+) 394
21. Fiscal Deficit (3+4-13)	(-) 1873	(-) 1474	(-) 1311	(-) 1487	(-) 1665	(-) 2643
22. Primary Deficit (21-23)	(-) 1104	(-) 427	(-) 216	(-) 241	(-) 562	(-) 1528
Part D. Other data						
23. Interest Payments (included in revenue expenditure)	769 (12)	1047 (15)	1095 (15)	1246 (16)	1103 (13)	1115 (11)
24. Arrears of Revenue (percentage of Tax and non-Tax Revenue Receipts)^ψ	988 (83)	1074 (85)	733 (39)	1454 (81)	850[∇] (43)	920 (43)
25. Financial Assistance to local bodies, etc.	210	215	199	166	236	274
26. Ways and Means Advances/overdraft availed (days)	365	365	365	366	365	365
27. Interest on WMA/Overdraft	72	131	138	127	132	138
28. Gross State Domestic Product (GSDP[≠])	15278	17076	18719	19124	20717	22773
29. Outstanding debt* (year end)	6770	7415	8382	8904	9699	11010
30. Outstanding guarantees (year end)	776	1294	1231	1612	1914[•]	1959
31. Maximum amount guaranteed (year end)	982	1774	1574	1969	2878	4720
32. Number of incomplete projects	111	151	132	194	219	348
33. Capital blocked in incomplete projects	296	690	603	757	1036	1717

(Percentage in brackets)

^o 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 during 2004-05 and 2005-06 on account of tax revenue only.

[≠] Figures of GSDP are based on information supplied by the State Government. GSDP figures for 2003-04 are based on quick estimates and for 2004-05 and 2005-06 on advanced estimates.

[•] 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 during 2004-05 and 2005-06

Appendix 1.6

(Reference: Paragraph: 1.6.5; Page: 16)

Statement of wanting utilisation certificates in respect of grants paid upto 2004-05

Name of Department	Year of paying	Certificates awaited	
		No.	(Rs. in lakh)
Education	2003-04 to 2004-05	5984	59866.42
Housing and Urban Development	2003-04 to 2004-05	1437	49793.43
Health and Medical Education	2003-04 to 2004-05	365	754.44
Law and Justice	2003-04 to 2004-05	128	523.06
Social Welfare	2003-04 to 2004-05	437	438.51
General Administration	2003-04 to 2004-05	158	1188.87
Tourism	2004-05	28	630.87
Art and Culture	2003-04 to 2004-05	96	10008.58
Public Works	2004-05	15	1.66
Agriculture Research and Education	2003-04	32	3617.75
Animal Husbandry	2004-05	17	207.50
Information	2004-05	119	2.05
Industries	2004-05	94	1657.26
Ladakh Affairs	2004-05	30	41.03
Agriculture	2004-05	215	17049.50
Cooperative	2004-05	5	1.78
State legislature	2004-05	2	0.39
Fire services	2004-05	1	0.20
Area Development	2004-05	3	0.25
Finance	2004-05	10	24.01
Rural Development	2004-05	6	2.61
Family Welfare	2004-05	1	5.00
Irrigation	2004-05	2	0.20
Total		9185	145815.37

Appendix 1.7

(Reference to Paragraph: 1.6.6; Page: 16)

Bodies which did not furnish annual accounts for 2005-06 and earlier years

S. No	Name of the body	Period for which accounts awaited	Number of accounts
Section-14			
1.	Srinagar Municipality	2005-06	1
2.	Kashmir University	2000-01 to 2005-06	6
3.	Kashmir Urban Development Authority	1999-2000 to 2005-06	7
4.	District Rural Development Agency Srinagar	2002-03 to 2005-06	4
5.	District Rural Development Agency Anantnag	2003-04 to 2005-06	3
6.	District Rural Development Agency Pulwama	2002-03 to 2005-06	4
7.	District Rural Development Agency Leh	2005-06	1
8.	District Rural Development Agency Kargil	2002-03 to 2005-06	4
9.	Desert Development Authority Leh	2005-06	1
10.	Desert Development Authority Kargil	2005-06	1
11.	SKICC Srinagar	1999-2000 to 2005-06	7
12.	Srinagar Development Authority	1999-2000 to 2005-06	7
13.	Institute of Hotel Management Srinagar	2001-02 to 2005-06	5
14.	State Social Welfare Advisory Board	2003-04 to 2005-06	3
15.	Islamia College of Science and Commerce Srinagar	2001-02 to 2005-06	5
16.	Jammu and Kashmir Cooperative Federation Srinagar	2002-03 to 2005-06	4
17.	J&K State Housing Board	2002-03 to 2005-06	4
18.	Lakes and Water ways Development Authority	2005-06	1
19.	Jammu Municipality	2005-06	1

Appendices

Appendix 1.7 (concl.d.)

20.	Jammu Urban Development Authority	2002-03 to 2005-06	4
21.	Academy of Art Culture and Language	2003-04 to 2005-06	3
22.	District Rural Development Agency Jammu	2005-06	1
23.	District Rural Development Agency Kathua	2005-06	1
24.	District Rural Development Agency Udhampur	2002-03 to 2005-06	4
25.	District Rural Development Agency Poonch	2003-04 to 2005-06	3
26.	District Rural Development Agency Rajouri	2002-03 to 2005-06	4
27.	District Rural Development Agency Doda	2003-04 to 2005-06	3
28.	Jammu Development Authority	1972-73 to 2005-06	34
29.	State Pollution Control Board	1995-96 to 2005-06	11
30.	J&K, Sports Council	2003-04 to 2005-06	3
31.	Jammu and Kashmir Energy Development Agency	2005-06	1
	Total		141

Appendix 1.8

(Reference Paragraph: 1.7.3; Page: 18)

Statement showing year-wise position in respect of Proforma accounts of Departmentally Managed Government/Quasi commercial undertakings in the state (Position as on 31 March 2006)

S No	Name of the concern	Year for which accounts are in Arrears	Number of accounts
1.	Government Press Srinagar	1968-69 to 2004-2005	37
2.	Ranbir Government Press Jammu	1968-69 to 2004-2005	37
3.	Consumer Affairs and Public Distribution Department Srinagar	1975-76 to 2004-2005	30
4.	Consumer Affairs and Public Distribution Department Jammu	1973-74 to 2004-2005	32
5.	State Insurance Fund	1990-91 to 2004-2005	15
6.	Government Fair Price Shop	1970-71 to 09/1973 (Defunct)	03
7.	Government Lumbering Undertaking	1978-79 to 06/1979 (Defunct)	01
8.	Milk Supply Undertaking Srinagar	1980-81 to 27.10.1983 (Defunct)	03
9.	Milk Supply Undertaking Jammu	1981-82 to 02.12.1983 (Defunct)	02
	Total		160

Appendix-2.1

(Reference: Paragraph: 2.3; Page: 28)

Details of excess expenditure despite obtaining supplementary grants

(Rupees in crore)

S. No	Name of Grant/ Department	Original	Supplementary	Total grant	Actual expenditure	Excess expenditure
I-Revenue (voted)						
1.	8- Finance	738.94	53.55	792.49	1031.84	239.35
	Total- Revenue (voted)	738.94	53.55	792.49	1031.84	239.35
II-Capital (voted)						
2.	16-Public Works	408.20	18.55	426.75	457.80	31.05
	Total- Capital (voted)	408.20	18.55	426.75	457.80	31.05
	Total (I+II)	1147.14	72.10	1219.24	1489.64	270.40

Appendix-2.2

(Reference: Paragraph: 2.4; Page: 29)

Year-wise details of excess expenditure for the years 1980-81 to 2004-05 pending with Finance Department for regularisation

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount (Rupees in crore)
1980-81	16	1,5,6,7,8,9,12,13,14,16,18, 19,20,21,22,23	227.90
1981-82	13	1,3,5,6,8,13,14,16,18,19, 20,21,23	41.99
1982-83	10	6,8,9,12,14,18,19,21,22,23	119.74
1983-84	12	1,5,6,7,8,14,18,19,20,21, 22,23	176.75
1984-85	10	1,6,8,10,14,16,18,19,21,23	65.42
1985-86	10	1,4,6,10,17,18,19,22,23,26	19.64
1986-87	15	1,2,4,6,7,8,10,13,18,19,20,22,23,25,26	104.22
1987-88	17	1,2,3,5,6,8,10,12,13,18,19,21,22,23,24,26,27	177.32
1988-89	14	1,2,8,9,10,12,13,15,17,18, 22,23,26,27	438.42
1989-90	9	1,7,8,11,12,20,21,23,24	205.23
1990-91	11	1,2,5,8,12,17,19,21,23,25,26	427.72
1991-92	13	1,2,5,7,8,11,12,14,21,22, 23,26,27	1,152.23
1992-93	14	1,4,5,8,10,11,12,14,16,20, 21,23,24,26	1,029.71
1993-94	17	2,3,5,8,10,12,13,14,17,18, 20,21,22,23,24,26,27	1,730.03
1994-95	14	5,6,8,9,10,12,13,14,20,21, 23,24,26,27	2,057.49
1995-96	19	2,5,6,8,9,10,11,12,13,16,17,18,20,21,23,24,25,26,27	2,936.89
1996-97	18	2,4,5,6,8,10,11,12,13,14, 16,18,20,21,23,24,26,27	3,482.20
1997-98	16	1,2,4,6,8,9,12,13,16,18,21,22,23,24,26,27	4,189.21
1998-99	6	4,5,6,8,23,27	4,185.25
1999-2000	12	2,3,6,8,9,12,17,18,20,23,24,26	5,851.08
2000-01	11	1,6,8,9,12,16,18,23,25, 26, 27	6,310.25
2001-02	15	3,5,6,8,11,17,18,20,21,23,25,26,27,28,29	6,393.41
2002-03	15	3,5,6,7,8,12,14,16,17,18,21,23,25,26,28	505.61
2003-04	18	3,5,7,8,12,13,14,15,16,17,18,20,21,23,24,25,26,28	9770.53
2004-05	15	3,6,8,9,12,14,15,16,18,20,25,26,27,28,29	2108.42
		Total:	53706.66

Appendix-2.3
(Reference: Paragraph: 2.5; Page: 29)

Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Actual Expenditure	Saving
	I- Revenue (voted)					
1.	1-General Administration Department	133.00	0.02	133.02	115.50	17.52
2.	10-Law Department	57.84	3.46	61.30	41.02	20.28
3.	16-Public Works Department	261.15	4.88	266.03	248.46	17.57
4.	17-Health and Medical Education Department	530.03	1.84	531.87	487.39	44.48
5.	22-Irrigation and Flood Control Department	182.81	1.63	184.44	175.20	9.24
6.	24-Hospitality and Protocol Department	21.58	0.12	21.70	20.05	1.65
7.	26-Fisheries Department	18.96	0.48	19.44	18.19	1.25
	Total-I	1205.37	12.43	1217.80	1105.81	111.99
	II-Revenue (Charged)					
8.	1-General Administration Department	4.58	0.02	4.60	4.37	0.23
9.	9-Parliamentary Affairs Department	0.34	0.08	0.42	0.24	0.18
	Total-II	4.92	0.10	5.02	4.61	0.41
	III-Capital (Voted)					
10.	9-Parliamentary Affairs Department	0.24	0.50	0.74	0.19	0.55
11.	18-Social Welfare Department	68.46	16.92	85.38	14.68	70.70
12.	19-Housing and Urban Development Department	93.08	22.01	115.09	87.95	27.14
	Total-III	161.78	39.43	201.21	102.82	98.39
	Grand Total	1372.07	51.96	1424.03	1213.24	210.79

Appendix-2.4

(Reference: Paragraph: 2.5; Page: 29)

Excessive supplementary grant/appropriation

(Rupees in crore)

S. No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Expenditure	Saving
	Revenue (voted)					
1.	6-Power Development Department	1691.30	324.13	2015.43	1935.27	80.16
2.	9-Parliamentary Affairs Department	11.54	2.05	13.59	11.62	1.97
3.	14-Revenue Department	232.79	592.96	825.75	604.08	221.67
	Total:	1935.63	919.14	2854.77	2550.97	303.80

Appendix-2.5

(Reference: Paragraph: 2.5; Page: 29)

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.	4-Information Department	14.14	12.10	2.04 (14)
2.	19-Housing and Urban Development Department	172.25	132.84	39.41 (23)
3.	23-Public Health Engineering Department	304.74	271.64	33.10 (11)
4.	29-Transport Department	15.29	13.10	2.19 (14)
II-Revenue (charged)				
5.	8-Finance Department	1300.01	1114.93	185.08 (14)
III-Capital (voted)				
6.	1-General Administration Department	25.09	7.90	17.19 (69)
7.	2-Home Department	54.78	4.02	50.76 (93)
8.	3-Planning and Development Department	519.11	352.14	166.97 (32)
9.	6-Power Development Department	1037.11	699.22	337.89 (33)
10.	7-Education Department	81.62	57.82	23.80 (29)
11.	8-Finance Department	25.56	2.81	22.75 (89)
12.	13-Animal Husbandry Department	9.85	6.11	3.74 (38)
13.	14-Revenue Department	31.93	3.17	28.76 (90)
14.	22-Irrigation and Flood Control Department	118.40	102.35	16.05 (14)
15.	25-Labour, Stationery and Printing Department	16.63	1.30	15.33 (92)
16.	27-Higher Education Department	73.83	59.62	14.21 (19)
17.	28-Rural Development Department	133.49	47.27	86.22 (65)
18.	29-Transport Department	24.56	15.53	9.03 (37)

Appendix-2.6

(Reference: Paragraph: 2.8; Page: 30)

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)		
		2003-04	2004-05	2005-06
Revenue (voted)				
1.	1-General Administration Department	23.48 (18)	14.73 (12)	17.52 (13)
2.	2-Home Department	114.06 (10)	115.80 (11)	115.04 (10)
3.	9-Parliamentary Affairs Department	1.25 (12)	1.76 (17)	1.97 (15)
4.	10-Law Department	18.41 (38)	24.30 (41)	20.28 (33)
5.	19-Housing and Urban Development Department	18.60 (18)	14.00 (13)	39.41 (23)
Capital (voted)				
5.	1-General Administration Department	9.85 (79)	6.90 (46)	17.19 (69)
6.	2-Home Department	33.94 (50)	38.23 (80)	50.76 (93)
7.	3-Planning and Development Department	279.24 (97)	240.25 (88)	166.97 (32)
8.	4-Information Department	0.31 (31)	0.36 (20)	0.34 (24)
9.	9-Parliamentary Affairs Department	1.05 (55)	0.34 (43)	0.55 (74)
10.	13-Animal Husbandry Department	3.53 (45)	4.59 (46)	3.74 (38)
11.	22-Irrigation and Flood Control Department	14.38 (13)	48.50 (37)	16.04 (14)
12.	25-Labour, Stationery and Printing Department	15.45 (96)	19.12 (97)	15.33 (92)

Appendix-2.7

(Reference: Paragraph: 2.9; Page: 30)

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		393.20
	2015- Election	71.24	
	2070- Other Administrative Services	66.00	
	3435- Ecology and Environment	91.62	
	3451- Secretariat Economic Services	14.67	
	3452- Tourism	139.25	
	4070- Capital Outlay on other Administrative Services	10.42	
2.	2-Home Department		1052.19
	2070-Other Administrative Services	893.74	
	2235- Social Security and Welfare	158.45	
3.	3-Planning Department		1939.53
	3451- Secretariat Economic Services	80.47	
	5475- Capital Outlay on Other General Economic Service	1072.61	
	7475-Loans for Other General Economical Services	786.45	
4.	5- Ladakh Affairs Department		68.44
	2575- Other Special Area Programmes	68.44	
5.	7- Education Department		1839.95
	2055-Police	5.50	
	2202-General Education	8.87	
	2204- Sports and Youth Services	1823.90	
	6202- Loans for Education, Sports, Art and Culture	1.68	
6.	10- Law Department		365.29
	2014- Administration of Justice	117.14	
	2015- Election	248.15	
7.	11- Industries and Commerce Department		1.14
	6851- Loans for Village and Small Industries	1.14	
8.	12- Agriculture Department		37.13
	2403- Animal Husbandry	9.31	
	2415- Agricultural Research and Education	11.25	
	2435-Other Agricultural Programmes	16.57	
9.	13- Animal Husbandry Department		147.05
	2403- Animal Husbandry	147.05	
10.	14-Revenue Department		301.06
	2055- Police	276.02	
	2401-Crop Husbandry	10.86	
	2506-Land Reforms	14.18	
11.	15-Consumer Affairs and Public Distribution Department		29.01
	4235-Capital Outlay on Social Security and Welfare	15.05	
	5475-Capital Outlay on Other General Economic Services	13.96	
12.	16- Public Works Department		1028.21
	2059-Public Works	94.32	
	4059-Capital Outlay on Public Works	933.89	

Appendix-2.7 (Concl.)

13.	17-Health and Medical Education Department		0.68
	6210- Loans for Medical and Public Health	0.68	
14.	19- Housing and Urban Development Department		2683.94
	2217- Urban Development	2462.57	
	4217- Capital Outlay on Urban Development	94.25	
	6217-Loans for Urban Development	127.12	
15.	20- Tourism Department		1934.51
	3452- Tourism	9.47	
	5452-Capital Outlay on Tourism	865.19	
	7452- Loans for Tourism	1059.85	
16.	21-Forest Department		4130.32
	2406- Forestry and Wild Life	1559.40	
	4402-Capital Outlay on Soil and Water Conservation	1395.25	
	4406- Capital Outlay on Forestry and Wild Life	1175.67	
17.	22- Irrigation and Flood Control Department		246.88
	2702- Minor Irrigation	124.58	
	2711- Flood Control and Drainage	122.30	
18.	26- Fisheries Department		8.11
	2405-Fisheries	8.11	
19.	27- Higher Education Department		1462.24
	2202- General Education	1458.77	
	2205- Art and Culture	3.47	
20.	28- Rural Development Department		1309.39
	4515- Capital Outlay on Rural Development	1309.39	
	Grand Total		18978.27

Appendix-2.8

(Reference: Paragraph: 2.11; Page: 31

I-Statement showing position of grants/appropriations where savings exceeded Rupees one crore during 2005-06 and where savings were either not fully surrendered or not surrendered at all

(Rupees in crore)

S. No	Name of Grant/Appropriation	Savings	Amount surrendered	Amount not surrendered
1-Revenue (voted)				
1.	1-General Administration Department	17.52	-	17.52
2.	2-Home Department	115.04	-	115.04
3.	4-Information Department	2.05	0.26	1.79
4.	6-Power Development Department	80.16	-	80.16
5.	7-Education Department	86.82	-	86.82
6.	9-Parliamentary Affairs Department	1.97	-	1.97
7.	10-Law Department	20.28	-	20.28
8.	11-Industries and Commerce Department	4.87	2.62	2.25
9.	12-Agriculture Department	4.48	-	4.48
10.	14-Revenue Department	221.67	-	221.67
11.	16-Public Works Department	17.57	-	17.57
12.	17-Health and Medical Education Department	44.48	-	44.48
13.	19-Housing and Urban Development Department	39.41	-	39.41
14.	20-Tourism Department	2.85	0.59	2.26
15.	22- Irrigation and Flood Control Department	9.24	-	9.24
16.	23-Public Health Engineering Department	33.10	-	33.10
17.	24-Hospitality and Protocol Department	1.65	-	1.65
18.	26-Fisheries Department	1.25	-	1.25
19.	29-Transport Department	2.19	1.23	0.96
	Total-I	706.60	4.70	701.90
II- Revenue (charged)				
20.	8-Finance Department	185.08	-	185.08
	Total-II	185.08	-	185.08
III- Capital (voted)				
21.	1-General Administration Department	17.19	-	17.19
22.	2-Home Department	50.76	-	50.76
23.	3-Planning and Development Department	166.97	-	166.97
24.	6-Power Development Department	337.89	-	337.89
25.	7-Education Department	23.80	-	23.80
26.	8-Finance Department	22.75	-	22.75
27.	11-Industries and Commerce Department	1.67	-	1.67
28.	13-Animal Husbandry Department	3.74	-	3.74
29.	14-Revenue Department	28.76	-	28.76
30.	15-Consumer Affairs and Public Distribution Department	8.62	1.02	7.60
31.	18-Social Welfare Department	70.70	-	70.70
32.	19-Housing and Urban Development Department	27.14	-	27.14
33.	22-Irrigation and Flood Control Department	16.05	-	16.05
34.	25-Labour, Stationery and Printing Department	15.33	-	15.33
35.	27-Higher Education Department	14.21	-	14.21
36.	28-Rural Development Department	86.22	-	86.22
37.	29-Transport Department	9.03	-	9.03
	Total-III	900.83	1.02	899.81
	Grand Total	1792.51	5.72	1786.79

Appendix-2.8 (Concl.)

II-Details showing surrender of funds more than available savings

(Rupees in crore)

S. No	Name of Grant/Appropriation	Savings	Amount surrendered
Revenue (voted)			
1.	21-Forest Department	11.84	17.30
2.	13-Animal Husbandry Department	0.83	2.10
	Total	12.67	19.40

III-Details showing surrender of funds inspite of excess expenditure

S. No	Name of Grant/Appropriation	Amount of excess expenditure	Amount surrendered
Revenue (voted)			
1.	25-Labour, Stationery and Printing Department	11.21	0.46
2.	27-Higher Education Department	20.94	4.61
Capital (voted)			
3.	23-Public Health Engineering Department	60.31	61.91
	Total	92.46	66.98

Appendix-3.1

(Reference: Paragraph: 3.1.1; Page: 32)

Statement showing items identified for reimbursement by Central Government under Security Related Expenditure

1. Ration Allowance to non-gazetted Jammu and Kashmir Police personnel upto financial year 2000-01 only.
2. Carriage of Constabulary (COC).
3. Material and Supplies (excluding expenditure on uniforms).
4. Purchase of vehicles (expenditure in respect of replacement of condemned vehicles only).
5. Rent of Accommodation hired for Security Forces.
6. Arms and Ammunition.
7. Special Police Officers (SPO's).
8. Special Police Officers Grade-I (SPO's Gr-I)
9. Construction of Accommodation for Security Forces.
10. Security Works by Police Department.
11. Security Works by Jail Department.
12. Security Works by Estate Department.
13. Additional Police Battalions.
14. Expenditure on Detenues.
15. Airlift charges.
16. Ex-gratia Relief.
17. Corpus Fund for Rehabilitation of Militancy affected widows and orphans (on 50:50 sharing basis between Government of India and State of Jammu and Kashmir).
18. Cash Assistance to Migrants.
19. Grant in-aid to migrant's camps/colleges/schools.
20. Improvement of infrastructure facilities in migrant camps.
21. Expenditure on transport/boarding/lodging of employees working in security zones.
22. Civic Action Programmes.
23. Rehabilitation of the surrendered militants.
24. Additional SRE at the time of Elections.
25. Special SRE under the Action Plan to tackle Militancy.

In addition to above items relief to persons affected due to cross border firing/shelling was also reimbursable under SRE with effect from April 2000.

Appendix-3.2

(Reference: Paragraph: 3.1.17; Page: 41)

Statement showing details of works (SRE) executed during 2002-03 to 2005-06

Year	No. of approved works (including spillover works)	Approved allocation (Rupees in crore)	No. of works taken up (including spillover works)	No. of works completed (including spill over works)	Remarks
2002-03	93	8.82	89 (includes 10 unapproved works)	80 (includes 10 unapproved works) (14 per cent shortfall)	(i) 3 Spillover works were not taken up due to land dispute/closure of road. (ii) 11 New works were not taken up due to site dispute/court stay. (iii) 3 Spillover works were in progress. (iv) 6 New works were in progress Total=23
2003-04	41	4.39	37	35 (15 per cent shortfall)	(i) 4 Spillover works were not taken up due to land dispute/closure of passes. (ii) 1 Spillover work was in progress. (iii) 1 New work was abandoned after incurring Rs. 1.58 lakh due to snowfall (Not completed upto March 2006). Total=6
2004-05	48	6.17	47	34 (29 per cent shortfall)	(i) 1 New work was not taken up due to land dispute. (ii) 13 New works were in progress Total=14
2005-06	44	3.55	42	15 (66 per cent shortfall)	(i) 2 Spillover works were not taken up due to land dispute/for want of land. (ii) 5 Spillover works were in progress (iii) 22 New works were in progress Total=29
Total	226	22.93	215 (including 10 unapproved works)	164 (68 per cent) 32 per cent shortfall	

Appendix-3.3

(Reference: Paragraph: 3.4.11; Page: 72)

Statement showing rush of expenditure at the fag end of the financial year

(Rupees in crore)

S.No.	Name of the drawing and disbursing officer	2002-03			2003-04			2004-05		
		TE	LQ	M	TE	LQ	M	TE	LQ	M
1.	Block Development Officer, Durbuk	1.32	0.53 (40)	0.41 (31)	1.34	0.65 (49)	0.38 (28)	1.34	0.87 (65)	0.77 (57)
2.	Chief Agriculture Officer, Leh	1.31	0.53 (40)	0.46 (35)	1.57	0.75 (48)	0.57 (36)	1.58	0.75 (47)	0.54 (34)
3.	Block Development Officer, Leh	2.70	1.31 (49)	0.96 (36)	2.80	0.99 (35)	0.61 (22)	2.83	-	1.02 (36)
4.	Block Development Officer, Nyoma	-	-	-	1.83	0.79 (43)	0.42 (23)	1.63	-	0.88 (54)
5.	Block Development Officer, Kharu	-	-	-	0.68	0.33 (49)	0.20 (29)	1.10	0.60 (55)	0.43 (39)
6.	BDO, Nobra							2.05	1.57 (77)	-
7.	Wild Life Warden Leh							1.25	0.87 (70)	-
8.	Chief Education Officer, Leh							0.64	0.24 (37)	-

TE: Total expenditure; LQ: last quarter; M: Month of March

(Percentage in brackets)

Appendix-5.1

(Reference Paragraph: 5.7.2; Page: 115)

Statement showing the schemes which received excess allocation due to diversion of funds made by the Chief Engineer, R&B Department, Jammu

(Rupees in lakh)

S. No	Name of the scheme	Amount
1.	Causeway over Aik Nallah	24.11
2.	Makhanpur Pandorian Road	3.32
3.	Kunjwani Sai via Kotli Mian Fateh	4.17
4.	Kulian Laswara Link	1.90
5.	Bridge on RS Pura Agrachak Road	0.25
6.	Samba Sumb Road BUSG	0.02
7.	Sumb Goran to Babeeti Road	3.00
8.	Kullian Khaisa Kotranka Khurd Road	1.40
9.	Haripur Gharan Road	1.69
10.	Jajjar Kotli Badsoo Shurta Road KM6	5.96
11.	Jajjar Kotli Badsoo Bridge	4.44
12.	Jajjar Kotli Badsoo Shurta Road	15.06
13.	Aghore Sarote Rabta Road	8.50
14.	Lower Thather Road	12.33
15.	Khandewal Lalyal Mangoo Chak	8.89
16.	Kalayanpur to Lalyal	0.01
17.	Galwaday Rajpur via Kanhachak Road	10.96
18.	Barnai to Gajansoo Road	0.45
19.	Tootian di Khui Chadgal to Madana	5.21
20.	Bridge over Kaluchak Purmandal Road	15.00
21.	Bishna to Kunjwani Road	0.10
22.	Talab Saran to Talab Ban	11.25
23.	Kangar to Mishriwala Link	29.06
24.	Gari to ladore Link	4.46
25.	Rajpur Makwal Road	0.42
26.	Bhure Chak Suhanjana via Haripur	3.66
27.	Ratnu Chak to Rajpur Koular Road	3.22
28.	Sumb to Tope Manhasan Road	4.64
29.	Bridge Chandal to Roulka Road	11.49
30.	Basholi Dhar Mahanpur Road	8.23
31.	Phinter Billawar Sukrala Road	8.64
32.	Bridge at Bani	18.90
33.	Sukrala Machedi Road	7.49
34.	Dingi Simbli to Rampur Rasool Road	5.66
35.	Salmey Barneem Ghordi Road	0.36
36.	Ramnagar Dudo Road	20.33
37.	Chowki Kulwanta Road	4.00

Appendix-5.1 (Concl.)

38.	Bridge Ramnagar Jaganu Road	4.50
39.	Bridge Ramnagar Dudo Road	6.75
40.	Jaganu Johnu Road, 1-7	16.10
41.	Bridge Chountra Bhagatrian	3.71
42.	Bridge Kagote Dalsar	2.86
43.	Jib Thathi Chiryal Road	2.41
44.	Kanthan Dhanore Via-Sangaldan	2.62
45.	Bridge Chanji Nallah	12.74
46.	Chingas Bagla Nadiyala Road	2.33
47.	BT Solki Panjmara Road	6.06
48.	Thanda Pani Saleri Srooti Road	4.25
49.	Gajrote to Dryala Charyala Road	20.00
50.	Dhanidhar Link	0.44
51.	Lamberi Dandani Link	0.80
52.	Bajbain Tickchah Road	0.33
53.	Lamberi Gojri Link	6.00
54.	Jugal Kullian Link	11.29
55.	Bridge at Ari-Mendhar Nallah	7.54
56.	Link Road Village Sanai	1.29
57.	Chirala Link-Thalela toBhela	2.49
58.	Bridge over Haloon Nallah	5.28
59.	Khillani Guha Road, 3-15	8.02
60.	Doda Bharat Road	26.35
61.	Hasti Sarthal Devi Ji Road	0.10
62.	Dunadi Bujwan Road	10.00
63.	Banihal Lamber Road	6.57
64.	Hasti Sarthal Devi Ji Road, 1-7	6.00
65.	Chirala Link Road, 1-4	10.97
66.	Manthala Link Road	4.00
67.	Chatru Singhpura Road	3.00
68.	Bridge Chatroo Nallah Guzer	4.08
69.	Bridge Chatroo Nallah-Mughal	1.75
70.	Shiva Link Road	14.57
71.	Shalimar to Trigam	0.18
72.	Seman Bridge to Lanyal	8.31
73.	Ukhral Maligam, 1-7	0.79
74.	NH to Village Assar	6.50
75.	Bridge Kalnai Nallah	1.00
76.	Kinth Gali-Bemhag Road	40.00
	Grant Total	540.56

Appendix-5.2

(Reference Paragraph: 5.7.2; Page: 115)

Statement showing the schemes which received less allocation due to diversion of funds by the Chief Engineer, R&B Department Jammu

(Rupees in lakh)

S. No	Name of the scheme	Amount
1.	Bridge over Landoi Choi	5.25
2.	Bridge Kaluchak, Purmandal Road	3.11
3.	2 No Causeways Bari Brahamna Road	25.00
4.	Rattian Chack Mohdyar Road	0.75
5.	Suchani Mandal Link	5.60
6.	Culvert over Defence Ditch	0.53
7.	Jad to Panjrian Road	12.63
8.	Mawa Brahamna Road	61.04
9.	Thakrana to Garan Road	4.00
10.	Nankey Chak-Madhu Chak Road	3.04
11.	Pargawal Deora via-Rangpur	14.84
12.	Jourian-Jattan-de-Kothe via-Potha	6.38
13.	Palli Kheri Road	8.08
14.	Chandel to Roulka Road	7.00
15.	Strengthening Pavements Mahanpur Basholi Road	3.75
16.	Mata Dheeran to Chontra Mata Thial Road	7.03
17.	Ram Nagar Dudu Road 16-65	6.24
18.	Thuro Badan Road-I	4.62
19.	Arnas Mahore Road, 1-15	10.29
20.	Sangaldan to Kanthan, 1-6	15.53
21.	Narloo Tuli Bana Road, 1-9	36.62
22.	Sungri Dhallni-Dewal Road	35.00
23.	Arnas Mahore Road,	20.00
24.	Balpur Sudla Babay Road	10.84
25.	Kainth Galli Bhomag Road	0.04
26.	Anji Panassa Link Road	0.12
27.	Kotla to Thuroo	4.00
28.	Bhagaa to Sirla	7.57
29.	Tatta Pani Gundi Dharan Gool	11.72
30.	Chassana-Sarsote Road	26.43
31.	Mahore Sildhar Road	3.60
32.	Kotranka Khawas Road	0.22
33.	Walling Gulati Sanjote Road	22.50
34.	Samote Targain, 4-5	11.54
35.	Bridge Thudi Kotdharan Road	7.37
36.	Bridge Km-1 Kakora-BG	4.15
37.	Saaj to Bassan via-Kallar	27.60

Appendix- 5.2 (Conld.)

38.	Kalidad-Lower Kote Road	0.30
39.	Bridge over Betar Nallah	36.95
40.	Bridge at Chandimarh Duggarian	9.14
41.	Ext. Chirala Link from Thallela to Bhela	8.71
42.	Bhelai Lal Draman Road, 1-4	7.00
43.	Guzer Kakerwagen Kuchal Link	10.00
44.	Burgran Prabal Road	5.00
45.	Chaknar Link	5.00
46.	Banihal Changloo Road	10.00
47.	Doda Deoli Road to Kotli	25.00
48.	Dool via-Shiekhpur Road	22.64
49.	Chirhar to Bunjwar Road	3.62
	Grand Total	577.39

Appendix-5.3

(Reference: Paragraph: 5.8.4; Page: 118)

**Statement on Blocking of funds on execution of various incomplete works of NABARD
without completing the formalities regarding land, forest clearance etc.**

(Rupees in lakh)

S. No	Name of the scheme	Expenditure
1.	Link Road from NHIB to Assar 1 km (V)	41.09
2.	Bassai-Alinbas Sansari Road 4 km (V)	100.97
3.	Link Road to Village Sanai 2 kms	62.66
4.	Chandimorh to Duggarian Road (IV)	94.73
5.	Link Road from Hydal chank to village Tandi via Munshi Gowri 2.20 kms	47.00
6.	Hullar Hungala Road 3.75 km	70.75
7.	Road from Dunadi to Bengorah Kishwar 9 kms	73.19
8.	Drabshalla- Bimalnag Road 8 kms	104.21
9.	Link Road Semen Bridge to Lalyal Guman Katersame 2.225 (V)	50.54
10.	Shali Irigano Road 2 kms (V)	68.82
11.	Hasti Sarthal Devi Ji Road 8-17 10 kms (II)	60.76
12.	Kallar-Swami Road 4 km (V)	79.39
13.	18 MT span RCC Bridge over Nallah Sarai Jajjar-Kotli-Badsoo	27.87
14.	170 Mt span Girdar Bridge over Sardan Nallah km 9 th of Sidhra Surrinsar Mansar Road	344.16
15.	Gran to Tote Road km 7 th to 8 th	20.12
16.	Lower-Gadigarh to Rohi (VI)	32.11
17.	Link Raod Filter Plant to Wazagarh 2 kms VII	32.90
18.	Thyan Moori Road	41.15
19.	Gulati Sangote Road	36.29
	Total	1388.71

Appendix-7.1

(Reference: Paragraphs 7.1.3 and 7.1.5; Page: 137)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2006 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 2005-06 ^ψ according to the information furnished by the PSUs			Debt-Equity ratio for 2005-06 (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	Nil	1678.96	19.14	1698.10	5 (3)	4383.00	376
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	106.90	Nil	971.63	3030.09	4001.72	4 (4)	NA	N.A
	Sector-wise Total:	859.92	413.76	Nil	Nil	1273.68	Nil	106.90	Nil	2650.59	3049.23	5699.82	4 (4)	4383.00	376
Industry Sector															
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	1030.00	Nil	27871.92 (Including interest)	934.43	28806.35	16 (16)	804.67	2264
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	274.41	Nil	274.41	1 (2)	26085.26	369

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

^ψ Long-term loans only

Appendices

Appendix-7.1 (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 2005-06 according to the information furnished by the PSUs			Debt-Equity ratio for 2005-06 (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	Nil	Nil	5.00	2548.51 (Including interest)	2553.51	1 (1)	699.98	555
	Sector-wise Total:	3860.32	Nil	Nil	Nil	3860.32	Nil	1030.00	Nil	28151.33	3482.94	31634.27	8 (8)	27589.91	3188
Handloom and Handicrafts Sector															
6	Jammu and Kashmir State Handloom Development Corporation Limited	209.43	150.07	Nil	Nil	359.50	Nil	125.60	Nil	4931.91 (including interest)	Nil	4931.91	14 (12)	533.00	498
7	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	670.12	89.00	Nil	Nil	759.12	25.00	Nil	Nil	2882.08	140.00	3022.08	4 (4)	840.56	456
	Sector-wise Total:	879.55	239.07	Nil	Nil	1118.62	25.00	125.60	Nil	7813.99	140.00	7953.99	7 (7)	1373.56	954
Mining Sector															
8	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	Nil	Nil	20816.90	124.21	20941.11	26 (25)	1020.76	1880
	Sector-wise Total:	800.00	Nil	Nil	Nil	800.00	Nil	Nil	Nil	20816.90	124.21	20941.11	26 (25)	1020.76	1880

Appendices

Appendix-7.1 (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 2005-06 according to the information furnished by the PSUs			Debt-Equity ratio for 2005-06 (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 (0.2)	14248.24 Tentative	1147
10	Jammu and Kashmir Police Housing Corporation Limited	205.00	Nil	Nil	Nil	205.00	Nil	Nil	Nil	Nil	Nil	Nil	NA	398.62	39
	Sector-wise Total:	357.50	Nil	Nil	Nil	357.50	Nil	Nil	Nil	30.00	Nil	30.00	0.1 (0.1)	14646.86	1186
Development of Economically Weaker Sections Sector															
11	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	947.00	873.46	Nil	Nil	1820.46	70.00 (State) 210.20 (Central)	25.00	421.90	Nil	440.09	440.09	0.2 (0.4)	Nil-	113
12	Jammu and Kashmir State Women's Development Corporation Limited	383.53	Nil	Nil	Nil	383.53	50.00	20.00	Nil	30.00	871.74	901.74	2 (2)	Nil-	35
	Sector-wise Total:	1330.53	873.46	Nil	Nil	2203.99	330.20	45.00	421.90	30.00	1311.83	1341.83	1 (0.7)	Nil	148

Appendices

Appendix-7.1 (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 2005-06 according to the information furnished by the PSUs			Debt-Equity ratio for 2005-06 (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	1899.67	Nil	Nil	Nil	1899.67	400.00	Nil	Nil	394.11	Nil	394.11	0.2 (0.3)	6800.26	837
	Sector-wise Total:	1899.67	Nil	Nil	Nil	1899.67	400.00	Nil	Nil	394.11	Nil	394.11	0.2 (0.2)	6800.26	837
	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)	1773.25	1128
15	Jammu and Kashmir State Cable Car Corporation Limited	2382.00	Nil	Nil	Nil	2382.00	Nil	Nil	Nil	Nil	Nil	Nil	NA	688.69	96
	Sector-wise Total:	4732.83	Nil	Nil	Nil	4732.83	Nil	Nil	Nil	426.00	Nil	426.00	0.1 (0.09)	2461.94	1224
	Power Sector														
16.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	Nil	43219.00 59269.00 (Bonds)	18773.00	147860.00	166633.00	333 (306)	9778.00	4059
	Sector-wise Total:	500.00	Nil	Nil	Nil	500.00	Nil	Nil	102488.00	18773.00	147860.00	166633.00	333 (306)	9778.00	4059
	Finance Sector														
17	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2270.24	4847.77	Nil	Nil	Nil	Nil	Nil	Nil	NA	170625.24	6833
	Sector-wise Total:	2577.53	Nil	Nil	2270.24	4847.77	Nil	Nil	Nil	Nil	Nil	Nil	NA	170625.24	6833
	Total-(A)	17797.85	1526.29	Nil	2270.24	21594.38	755.20	1307.50	102909.90	79085.92	155968.21	235054.13	11 (10)	238679.53	20685

Appendices

Appendix-7.1 (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 2005-06 according to the information furnished by the PSUs			Debt-Equity ratio for 2005-06 (previous year)	Turn-over	Man-power (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														
18.	Jammu and Kashmir State Road Transport Corporation	9082.06	1501.09	Nil	Nil	10583.15	Nil	2184.00	Nil	31399.08	Nil	31399.08	3 (3)	7234.97	4694
	Sector-wise Total:	9082.06	1501.09	Nil	Nil	10583.15	Nil	2184.00	Nil	31399.08	Nil	31399.08	3 (3)	7234.97	4694
	Finance Sector														
19.	Jammu and Kashmir State Financial Corporation Limited	4347.40	2092.40	Nil	19.91	6459.71	Nil	Nil	200.00	35.94	5924.00	5959.94	1 (1)	NA	290
	Sector-wise Total:	4347.40	2092.40	Nil	19.91	6459.71	Nil	Nil	200.00	35.94	5924.00	5959.94	1 (1)	NA	290
	Forest Sector														
20.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	8130.00	Nil	8130.00	9 (8)	8012.14	4200
	Sector-wise Total:	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	8130.00	Nil	8130.00	9 (8)	8012.14	4200
	Total (B) :	14332.46	3593.49	Nil	19.91	17945.86	Nil	2184.00	200.00	39565.02	5924.00	45489.02	3 (2)	15247.11	9184
	Grand Total (A+B):	32130.31	5119.78	Nil	2290.15	39540.24	755.20	3491.50	103109.90	118650.94	161892.21	280543.15	7 (7)	253926.64	29869

Appendices

Appendix-7.1 (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		Government	Others	Total			
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 (1)	-	2
2.	Himalayan Wool Combers Limited	136.50	Nil	Nil	Nil	136.50	Information not available								
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								
	Total-(C)	256.90	Nil	Nil	Nil	256.90	Nil	Nil	Nil	83.21	Nil	83.21	0.3 (0.3)	-	2
	Grand Total (A+B+C):	32387.21	5119.78	Nil	2290.15	39797.14	755.20	3491.50	103109.90	118734.15	161892.21	280626.36	7 (7)	253926.64	29871

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2005-06, figures are provisional as given by the companies and corporations)

* Non-working Companies/Corporation include Companies/Corporation under Merger/closure/Abolition

Appendices

Appendix-7.2

(Reference: Paragraphs 7.1.6, 7.1.7, 7.1.12 and 7.1.13; Pages: 138 and 140)

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	1990-91	2005-06	(-) 46.90	Nil	353.68	(-) 612.45	(-) 199.42	(-) 46.90	(-) 23.52	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	13
Sector-wise Total:						(-) 653.91	Nil	1273.68	(-) 4289.64	(+) 879.61	(-) 151.27	(-) 17.19	
Industry Sector													
3.	Jammu and Kashmir Industries Limited	Industries and Commerce	4 October 1960	1999-2000	2005-06	(-) 3263.43	Nil	1626.64	(-) 21078.55	(-) 2874.58	(-) 1958.77	(-) 68.14	6
4	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1987-88	2006-07	(+) 19.18	Nil	220.85	Nil	(+) 485.12	(+) 32.29	(+) 6.66	18
5.	Jammu and Kashmir State Industrial Development Corporation Limited	-do-	17 March 1969	1997-98	2005-06	(-) 630.21	Nil	1764.63	(-) 3979.04	(+) 4810.75	(-) 323.06	(-) 6.72	8
Sector-wise Total:						(-) 3874.46	Nil	3612.12	(-) 25057.59	(+) 2421.29	(-) 2249.54	(-) 92.91	
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	10

Appendices

Appendix-7.2 (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	1996-97	2006-07	(-) 400.35	(-) 30.72	402.62	(-) 1889.87	(+) 208.81	(-) 239.74	(-) 114.81	9
Sector-wise Total:						(-) 533.96	(-) 30.72	702.52	(-) 2277.07	(+) 1164.96	(-) 319.55	(-) 27.43	
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	14
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	1988-89	2005-06	(+) 11.51	Nil	145.00	(-) 94.78	(+) 110.90	(+) 16.36	(+) 14.75	17
10	Jammu and Kashmir Police Housing Corporation Limited	Public Works	26 December 1997	1998-99	2006-07	(-) 17.30	Nil	Nil	(-) 12.30	(+) 54.92	(-) 17.30	(-) 31.50	7
Sector-wise Total:						(-) 5.79	Nil	145.00	(-) 107.08	(+) 165.82	(-) 0.94	(+) 0.57	
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	12
12	Jammu and Kashmir State Women's Development Corporation Limited **	-do-	10 May 1991	1993-94	2002-03	NA	Nil	27.00	NA	(+) 26.19	NA	NA	12
Sector-wise Total:						(+) 6.13	Nil	465.00	Nil	(+) 658.10	(+) 8.71	(+) 1.32	

Appendices

Appendix-7.2 (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	10
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	Nil	841.13	(-) 283.16	(+) 626.15	(-) 91.71	(-) 14.65	15
15	Jammu and Kashmir State Cable Car Corporation Limited***	-do-	28 November 1988	1994-95	2005-06	NA	Nil	2352.12	NA	(+) 2298.75	NA	NA	11
Sector-wise Total:						(-) 91.71	Nil	3193.25	(-) 283.16	(+) 2924.90	(-) 91.71	(-) 3.13	
Power Sector													
16	Jammu and Kashmir State Power Development Corporation Limited	Power Development	16 February 1995	1998-99	2006-07	(-) 1466.30	Nil	500.00	(-) 1573.54	(+) 67969.02	(-) 1383.46	(-) 2.04	7
Sector-wise Total:						(-) 1466.30	Nil	500.00	(-) 1573.54	(+) 67969.02	(-) 1383.46	(-) 2.04	
Finance Sector													
17	Jammu and Kashmir Bank Limited	Finance	10 October 1938	2005-06	2006-07	(+) 19684.34	Nil	(+) 4847.77	-	(+) 760723.12	(+) 123937.05	(+) 16.29	-
Sector-wise Total:						(+) 19684.34	Nil	(+) 4847.77	-	(+) 760723.12	(+) 123937.05	(+) 16.29	-
Total-A						(+) 12742.50	(-) 30.72	(+) 17089.01	(-) 36486.76	(+) 839419.95	(+) 119651.84	(+) 14.25	
(B) Working Statutory corporations													
Transport Sector													
18.	Jammu and Kashmir State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	2004-05	2006-07	(-) 5467.14	(-) 1457.01	10951.15	(-) 59891.66	(-) 18455.00	(-) 2647.00	(-) 14.34	1
Sector-wise Total:						(-) 5467.14	(-) 1457.01	10951.15	(-) 59891.66	(-) 18455.00	(-) 2647.00	(-) 14.34	

Appendices

Appendix-7.2 (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													
19.	Jammu and Kashmir State Financial Corporation Limited	Finance	2 December 1959	2003-04	2005-06	(-) 250.21	(-) 439.11	6379.71	(-) 19713.53	(+) 22106.73	(+) 660.75	(+) 2.99	2
Sector-wise Total:						(-) 250.21	(-) 439.11	(+) 6379.71	(-) 19713.53	(+) 22106.73	(+) 660.75	(+) 2.99	
Forest Sector													
20.	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)									9
Total B:						(-) 5717.35	(-) 1896.12	17330.86	(-) 79605.19	(+) 3651.73	(-) 1986.25	(-) 54.39	-
(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	16
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	6
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	-	NA	14
Total-C						(-) 135.22	Nil	216.90	(-) 1153.28	(-) 112.70	(-) 119.05	(-) 105.63	
Grand total (A+B+C):						(+) 6889.93	(-) 1926.84	(+) 34636.77	(-) 117245.23	(+) 842958.98	(+) 117546.54	(+) 13.94	-

* 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-7.3

(Reference: Paragraph 7.1.5; Page: 137 and 138)

Statement showing subsidy received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2006

(Amount: 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	132.00 (Subsidy)	25.00 (Subsidy)	Nil	157.00	Nil	Nil	Nil	Nil	Nil	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 (934.42)	Nil	Nil	Nil (934.42)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	Nil	80.00 (Grants)	Nil	80.00 (Grants)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5.	Jammu and Kashmir State Industrial Development Corporation Limited	Nil	757.50 (Grants)	Nil	757.50 (Grants)	Nil	Nil (2548.51)	Nil	Nil	Nil (2548.51)	Nil	Nil	Nil	Nil	Nil	Nil
6.	Jammu and Kashmir State Handloom Development Corporation Limited	31.48 (Grants)	139.68 (Grants)	Nil	171.16	Nil (150.00)	Nil	Nil	Nil	Nil (150.00)	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	67.70 (Grants)	Nil	67.70	Nil	Nil	Nil	Nil	Nil	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-7.3 (contd.)

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		
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	50.00 (Subsidy)	20.00 (Subsidy) 25.00 (Grants)	Nil	95.00	Nil	Nil (1155.23)	Nil	Nil	Nil (1155.23)	Nil	Nil	Nil	Nil	Nil	Nil
12.	Jammu and Kashmir State Women's Development Corporation Limited	90.00 (Grants)	50.00 (Grants)	Nil	140.00	Nil	Nil (427.60)	Nil	Nil	Nil (427.60)	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	453.00 (Subsidy) 9387.00 (Grants)	20648.00 (Grants)	Nil	30488	Nil (24866.00)	236269.00 (122994.00)	Nil	Nil	236269.00 (147860.00)	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):	10143.48	21812.88	Nil	31956.36	Nil (28046.09)	236269.00 (128059.76)	Nil	Nil	236269.00 (156105.85)	Nil	Nil	Nil	Nil	Nil	Nil
(B)	Working Statutory Corporation															
18.	Jammu and Kashmir State Road Transport Corporation Limited	Nil	Nil	Nil	Nil	Nil (600.00)	Nil	Nil	Nil	Nil (600.00)	Nil	Nil	Nil	Nil	Nil	Nil
19.	Jammu and Kashmir State Financial Corporation Limited.	Nil	Nil	Nil	Nil	Nil	Nil (5650.00)	Nil	Nil	Nil (5650.00)	Nil	Nil	Nil	Nil	Nil	Nil

Appendices

Appendix-7.3 (concl.)

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		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
20	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	Nil (600.00)	Nil (5650.00)	Nil	Nil	Nil (6250.00)	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):	10143.48	21812.88	Nil	31956.36	Nil (28646.09)	236269.00 (156963.87)	Nil	Nil	236269.00 (185609.96)	Nil	Nil	Nil	Nil	Nil	Nil

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

Except in respect of Companies which finalised their accounts for the current year, figure are provisional and as given by the Companies/Corporations.

- Non-Working Companies/Corporations include Companies under Merger/Liquidation/Closure/Abolition

Appendix-7.4
(Reference: Paragraph 7.1.6; Page: 138)

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 October 2005	Accounts finalised by the end of September 2006	Number of accounts finalised between October 2005 and September 2006	Number of accounts in arrears as on September 2006
Working Government companies					
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	1989-90	1990-91	1	15
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	1992-93	Nil	Nil	13
3.	Jammu and Kashmir Industries Limited	1998-99	1999-2000	1	6
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	1985-86	1986-87 & 1987-88	2	18
5.	Jammu and Kashmir State Industrial Development Corporation Limited	1996-97	1997-98	1	8
6.	Jammu and Kashmir State Handloom Development Corporation Limited	1995-96	Nil	Nil	10
7.	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	1995-96	1996-97	1	9
8.	Jammu and Kashmir Minerals Limited	1991-92	Nil	-	14
9.	Jammu and Kashmir Projects Construction Corporation Limited	1987-88	1988-89	1	17
10.	Jammu and Kashmir Police Housing Corporation Limited	1997-98	1998-99	1	7
11.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	1993-94	Nil	Nil	12
12.	Jammu and Kashmir State Women's Development Corporation Limited	1993-94	Nil	Nil	12
13.	Jammu and Kashmir Cements Limited	1995-96	Nil	Nil	10
14.	Jammu and Kashmir State Tourism Development Corporation Limited	1990-91	Nil	Nil	15
15.	Jammu and Kashmir State Cable Car Corporation Limited	1993-94	1994-95	1	11
16.	Jammu and Kashmir State Power Development Corporation Limited	1996-97	1997-98 & 1998-99	2	7

Appendix-7.4 (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	2004-05	2005-06	1	Nil
Working Statutory corporations					
1.	Jammu and Kashmir State Road Transport Corporation	2003-04	2004-05	1	1
2.	Jammu and Kashmir State Financial Corporation Limited	2002-03	2003-04	1	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-7.5

(Reference: Paragraph 7.1.7; Page: 139)

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

(Amount: Rupees in crore)

	Particulars	2002-03	2003-04	2004-05
1.	Jammu and Kashmir State Road Transport Corporation Limited			
A.	Liabilities			
	Capital (including capital loan and equity capital)	107.51	108.51	109.51
	Borrowings:	250.09	275.57	304.86
	Trade dues and other liabilities (including provisions)	196.16	221.17	254.99
	Total-A	553.76	605.25	669.36
B.	Assets			
	Gross block	51.57	50.51	49.59
	<i>Less depreciation</i>	4.40	4.49	4.36
	Net fixed assets	47.17	46.02	45.23
	Current assets, loans and advances	16.23	14.98	25.21
	Accumulated loss	490.36	544.25	598.92
	Total-B	553.76	605.25	669.36
C	Capital employed	(-) 132.76	(-) 160.18	(-) 184.55
2.	Jammu and Kashmir State Financial Corporation			
	Particulars	2001-02	2002-03	2003-04
A.	Liabilities			
	Paid-up capital	63.80	63.80	63.80
	Reserve funds and surplus	5.59	7.59	7.59
	Borrowings			
	Bonds and debentures	83.98	83.05	80.45
	Others (including State Government)	68.70	66.96	68.89
	Other liabilities and provisions	158.68	157.88	70.77
	Total-A	380.75	379.28	291.50
B	Assets			
	Cash and bank balances	20.53	6.10	4.07
	Loans and advances	133.86	132.96	42.17
	Net fixed assets	0.57	0.65	0.61
	Investments and other assets	42.63	44.94	47.51
	Accumulated loss	183.16	194.63	197.14
	Total-B	380.75	379.28	291.50
C	Capital employed*	223.25	221.74	221.07

* 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-7.6

(Reference: Paragraph 7.1.7; Page: 139)

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

(Amount: Rupees in crore)

	Particulars	2002-03	2003-04	2004-05
1.	Jammu and Kashmir State Road Transport Corporation			
	Operating and non-operating			
	(a) Revenue	41.70	43.76	60.88
	(b) Expenditure	88.92	97.65	115.56
	(c) Surplus (+)/Deficit (-)	(-) 47.22	(-) 53.89	(-) 54.68
	Interest on capital and loans	22.57	24.97	28.21
	Return on capital employed	(-) 24.65	(-) 28.92	(-) 26.47
2	Jammu and Kashmir State Financial Corporation	2001-02	2002-03	2003-04
A	Income			
	(a) Interest on loans and advances	5.58	5.68	7.51
	(b) Other income	2.59	1.80	4.36
	Total-A	8.17	7.48	11.87
B	Expenditure			
	(a) Interest on long-term loans	13.20	13.45	9.11
	(b) Other expenditure	4.83	5.50	5.26
	Total-B	18.03	18.95	14.37
C	Profit (+)/Loss (-)	(-) 9.86	(-) 11.47	(-) 2.50
D	Total return on capital employed	6.53	1.98	6.61
E	Percentage of return on capital employed	2.92	0.89	2.99

Appendix-7.7

(Reference: Paragraph 7.1.11; Page: 140)

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

(Amount: Rupees in crore)

Particulars	2002-03		2003-04		2004-05	
1. Jammu and Kashmir State Road Transport Corporation Limited						
Average number of vehicles held	1168		1206		1140	
Average number of vehicles on road per day	709		698		870	
Percentage utilisation of vehicles	62		69		82	
Number of employees	5116		5056		48.32	
Employee-vehicle ratio	4.38		4.19		4.49	
No. of routes operated at the end of the year	NA		NA		NA	
Route kilometers (in lakh)	0.16		0.17		0.21	
Kms covered (in lakh)						
(i) Gross	281.26		298.30		403.59	
(ii) Net	281.05		295.87		397.92	
(iii) Dead	2.78		3.93		5.67	
Percentage of dead kms to gross kms	0.98		1.31		1.40	
Average km covered/bus/day	0.39		0.42		0.46	
Average operating revenue/km (in paisa) over previous year's income (<i>per cent</i>)	14.79		15.16		15.81	
Average expenditure per km.	29.61		30.44		29.04	
Increase in operating expenditure per km over previous year's expenditure (<i>per cent</i>)	NA		NA		NA	
Loss per km (in paisa)	(-) 14.82		(-) 15.28		(-) 13.23	
Number of operating depots	NA		NA		NA	
Average number of break-down per lakh km	NA		NA		NA	
Average number of accidents per lakh km	0.031		0.036		0.034	
Passenger km operated (in crore)	2.82		2.95		4.03	
Occupancy ratio (Load factor)	69		69.5		68	
Kilometers obtained per litre of	NA		NA		NA	
(a) Diesel oil						
(b) Engine oil						
2. Jammu and Kashmir State Financial Corporation Limited						
	2001-02		2002-03		2003-04	
	No.	Amount	No.	Amount	No.	Amount
Applications pending at the beginning of the year	213	11.93	180	9.76	54	0.32
Applications received	230	13.65	17	3.66	306	23.79
Total:	443	25.58	197	13.42	360	24.11
Applications sanctioned	225	14.62	143	10.20	238	14.36
Applications cancelled/withdrawn/rejected/reduced	8	1.20	-	-	54	3.22
Applications pending at the close of the year	180	9.75	54	3.22	68	9.43
Loans disbursed	360	16.44	143	9.66	208	12.09
Loans outstanding at the close of the year	4741	605	3902	188.01	2735	762.22
Amount overdue for recovery at the close of the year	372	574.14	3453	659.17	3263	749.12
(a) Principal	NA	NA	NA	NA	NA	NA
(b) Interest	NA	NA	NA	NA	NA	NA
Percentage of default to total loans outstanding	95		96		98	

Appendix-7.8
(Reference: Paragraph 7.1.19; Page: 143)

Statement showing department-wise outstanding Inspection Reports (IRs) as on
31 March 2006

S.No	Name of the Sector	Number of			Earliest year from which outstanding
		PSUs	Outstanding Inspection Reports	Outstanding paragraphs	
1	Industries and Commerce	7	149	433	1998-99
2	Agriculture Allied Sector	2	38	110	1998-99
3	Public Works	1	63	270	1998-99
4	Social Welfare	2	08	54	1998-99
5	Tourism	2	22	53	1998-99
6	Power Development	1	55	226	1998-99
7	Finance	1	29	130	1998-99
8	Home	1	07	22	1998-99
	Total	17	371	1,298	
Statutory Corporations					
1.	Jammu and Kashmir State Financial Corporation	1	19	65	1998-99
2.	Jammu and Kashmir State Road Transport Corporation	1	53	194	1998-99
	Total	2	72	259	

Appendix-7.9

(Reference: Paragraph 7.1.19; Page: 144)

Statement showing department-wise reviews/audit paragraph, replies to which were awaited as on September 2006

S.No	Name of the Department	Review	Draft paragraphs	Period of issue
1.	Finance Department	-	1	March 2005 and August 2006
2.	Industries and Commerce	1	-	August 2006
3.	Public Work	1	-	August 2006
4.	Power Development	-	1	February 2006
	Total	2	2	

Appendix-7.10

(Reference: Paragraph 7.3.27; Page: 165)

Statement showing uneconomical cost offers made in respect of works executed by the Company during 2001-02 to 2005-06

(Amount: Rupees in lakh)

S. No.	Name of the work	Estimated cost	Value of work done	Expenditure incurred	Loss suffered
1.	Works of the Mechanical Engineering Department, Srinagar	107.16	107.00	111.44	4.44
2.	Sericulture Works, Tulsi Bagh, Srinagar	64.16	64.16	74.28	10.12
3.	IRCON Bridge, No-105 (Tender work)	300.00	293.00	305.00	12.00
4.	Construction of Veterinary Building at Sunderbani	-	6.81	7.88	1.07
5.	Patwar Khana, Jammu	31.00	31.00	32.74	1.74
6.	Repairs of Guest House, Polytechnic, Jammu	18.50	18.50	19.85	1.35
7.	Auditorium Block Polytechnic, Jammu	73.78	57.00	58.73	1.73
8.	Construction of SHTO, workshop Bemina	89.67	88.50	104.21	15.71
9.	Construction of ANMT School Badgam	130.30	104.00	112.77	8.77
	Total		769.97	826.90	56.93