
Appendices

Appendix-1

(Reference: Paragraph: 1.1; Page: 1)

Part A. Government Accounts

I. Structure of Government Accounts

Structure

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

Part-I: Consolidated Fund

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

Part-II: Contingency Fund

The Contingency Fund created under Article 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 40 lakh.

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.

II. *Form of Annual Accounts*

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-a-vis the amounts authorised by State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B. List of Indices/ratios and basis for their calculation

(Referred to in paragraph: 1.11)

Indices/ratios		Basis of calculation
Sustainability		
Balance from the current revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601) and Non-Plan revenue expenditure
Primary Deficit		Fiscal Deficit minus interest payments
Interest Ratio	Capital Outlay	Capital expenditure as per Statement No. 2 of the Finance Accounts
Capital Outlay Vs Capital receipts	Capital receipts	Internal Loans (net of ways and means advances) plus Loans and advances from Government of India plus Net receipts from small savings, PF, etc. plus Repayments received out of loans advanced by the State Government minus Loans advanced by the State Government.
Total tax receipts Vs GSDP		
State tax receipts Vs GSDP		
Flexibility		
Balance from current revenue		As above
Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under major heads 6003 and 6004
	Capital Borrowings	Addition under Major Heads 6003 and 6004
	State Tax Receipts	Statement No.1 of Finance Accounts
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
Incomplete Projects		
Total Tax Receipts Vs GSDP		
Debt Vs GSDP		
Vulnerability		
Revenue Deficit		Paragraph No 1.9.6.2 of the Audit Report
Fiscal Deficit		
Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs	Outstanding guarantees	Exhibit-IV
Total revenue receipts of the Government	Revenue Receipts	Exhibit-II
Assets Vs Liabilities	Assets and Liabilities	Exhibit-I
	Debt	Borrowings and other obligations at the end of the year (Statement No. 17 of the Finance Account)

Appendix-2
(Reference: Paragraph: 2.3.1; Page: 33)
Details of excess expenditure despite obtaining supplementary grants
(Rupees in crore)

S.No	Name of Grant/Department	Original	Supplementary	Total grant	Expenditure	Excess expenditure
Revenue						
1.	2-Home Department	718.29	81.03	799.32	830.57	31.25
2.	3-Planning and Development	10.27	1.40	11.67	50.26	38.59
3.	6-Power Development	918.10	40.72	958.82	1250.70	291.88
4.	12-Agriculture, Rural Development and Co-operative Department	238.64	8.45	247.09	251.48	4.39
5.	18-Social Welfare	71.57	3.56	75.13	83.99	8.86
6.	24-Estates, Hospitality and Protocol, Parks and Gardens	4.34	0.15	4.49	5.31	0.82
	Total: Revenue	1961.21	135.31	2096.52	2472.31	375.79
Capital						
7.	6-Power Development	232.75	24.72	257.47	335.18	77.71
8.	17-Health and Medical Education	39.53	5.35	44.88	47.44	2.56
9.	20-Tourism Department	16.12	5.33	21.45	33.56	12.11
10.	23-Public Health Engineering	88.00	6.43	94.43	99.71	5.28
11.	26-Fisheries	2.20	0.30	2.50	3.72	1.22
	Total: Capital	378.60	42.13	420.73	519.61	98.88
	Grand Total:	2339.81	177.44	2517.25	2991.92	474.67

Appendix-3
(Reference: Paragraph: 2.4.1; Page: 34)
Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

S.No	Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Actual expenditure	Saving
	I-Revenue (Voted)					
1.	1-General Administration	103.65	3.67	107.32	87.44	19.88
2.	4-Information Department	8.59	0.43	9.02	8.51	0.51
3.	7-Education Department	712.62	42.00	754.62	671.17	83.45
4.	11-Industries and Commerce	69.94	0.57	70.51	65.36	5.15
5.	14-Revenue Department	140.95	3.99	144.94	131.40	13.54
6.	17-Health and Medical Education Department	351.91	17.60	369.51	335.16	34.35
7.	19-Housing and Urban Development Department	66.87	10.60	77.47	63.17	14.30
8.	20-Tourism Department	28.62	3.58	32.20	20.96	11.24
9.	22-Irrigation and Flood Control	130.38	3.10	133.48	121.07	12.41
	Total Revenue (Voted)	1613.53	85.54	1699.07	1504.24	194.83
	II-Revenue (Charged)					
10.	10-Law Department	7.56	0.33	7.89	6.43	1.46
	Total Revenue	1621.09	85.87	1706.96	1510.67	196.29
	III-Capital (Voted)					
11.	5-Ladakh Affairs	53.24	7.65	60.89	37.00	23.89
12.	14-Revenue Department	2.40	0.95	3.35	0.28	3.07
13.	16-Public Works Department	160.43	31.90	192.33	144.88	47.45
14.	18-Social Welfare Department	19.84	0.89	20.73	1.64	19.09
15.	21-Forest Department	11.88	21.99	33.87	4.77	29.10
16.	27-Higher Education	6.75	1.03	7.78	2.02	5.76
	Total Capital (Voted)	254.54	64.41	318.95	190.59	128.36
	Grand Total	1875.63	150.28	2025.91	1701.26	324.65

Appendix-4
(Reference: Paragraph: 2.4.1; Page: 35)
Excessive supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Expenditure	Saving
	I-Revenue (Voted)					
1.	8-Finance Department	338.00	247.52	585.52	460.83	124.69
2.	9-Parliamentary Affairs	6.02	0.97	6.99	6.17	0.82
3.	10-Law Department	21.59	13.67	35.26	26.14	9.12
4.	13-Animal Husbandry Department	92.80	6.16	98.96	97.33	1.63
5.	26-Fisheries Department	10.92	1.48	12.40	12.28	0.12
6.	27-Higher Education Department	101.54	11.25	112.79	106.57	6.22
	Total-I:	570.87	281.05	851.92	709.32	142.60
	II-Revenue (Charged)					
7.	1-General Administration	3.10	0.40	3.50	3.19	0.31
8.	6-Power Development Department	-	0.03	0.03	0.02	0.01
	Total-II:	3.10	0.43	3.53	3.21	0.32
	Grand Total:	573.97	281.48	855.45	712.53	142.92

Appendix-5

(Reference: Paragraph: 2.4.1; Page: 35)

Savings exceeded 10 per cent of the grant and more than Rs 50 lakh

(Rupees in crore)

S. No	Name of grant and grant number	Amount of grant/ appropriation	Expenditure	Saving (Percentage)
I-Revenue (Voted)				
1.	5-Ladakh Affairs Department	115.02	65.48	49.54 (43)
2.	15-Food, Supplies and Transport Department	45.45	9.30	36.15 (80)
3.	16-Public Works Department	188.58	141.23	47.35 (25)
4.	23-Public Health Engineering Department	203.65	179.86	23.79 (12)
II-Capital (Voted)				
5.	1-General Administration Department	3.07	2.21	0.86 (28)
6.	2-Home Department	12.57	-	12.57 (100)
7.	3-Planning and Development Department	80.68	-	80.68 (100)
8.	4-Information Department	0.64	-	0.64 (100)
9.	7-Education Department	35.38	19.32	16.06 (45)
10.	8-Finance Department	3.00	0.01	2.99 (100)
11.	9-Parliamentary Affairs	3.40	0.48	2.92 (86)
12.	11-Industries and Commerce	77.25	55.92	21.33 (28)
13.	12-Agriculture Department	92.63	50.80	41.83 (45)
14.	13-Animal Husbandry	8.53	2.53	6.00 (70)
15.	15-Food, Supplies and Transport	630.68	279.17	351.51 (56)
16.	19-Housing and Urban Development	66.91	49.37	17.54 (26)
17.	22-Irrigation and Flood Control	113.08	13.55	99.53 (88)
18.	25-Labour, Stationery and Printing	11.83	0.39	11.44 (97)

Appendix-6
(Reference: Paragraph: 2.6.2; Page: 36)
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)		
		1997-98	1998-99	1999-2000
I. Revenue –Voted				
1.	7-Education Department	48.21 (10)	114.04 (17)	83.44 (11)
2.	15-Food Supplies and Transport	78.48 (90)	59.64 (87)	36.15 (80)
3.	16-Public Works Department	22.50 (13)	20.33 (11)	47.35 (25)
4.	19-Housing and Urban Development	9.83 (21)	17.86 (29)	14.30 (18)
5.	20-Tourism Department	6.91 (23)	9.45 (39)	11.24 (35)
6.	23-Public Health Engineering	21.81 (17)	30.06 (18)	23.79 (12)
II. Capital-Voted				
7.	1- General Administration	3.35 (72)	3.58 (82)	0.86 (28)
8.	2-Home Department	15.68 (100)	13.23 (100)	12.57 (100)
9.	3-Planning and Development	162.61 (100)	84.26 (100)	80.68 (100)
10.	4-Information Department	0.70 (82)	1.00 (100)	0.64 (100)
11.	5-Ladakh Affairs	32.27 (62)	32.61 (57)	23.89 (39)
12.	7-Education Department	22.15 (47)	30.43 (69)	16.06 (45)
13.	9-Parliamentary Affairs	3.40 (100)	3.40 (100)	2.93 (86)
14.	11-Industries and Commerce	11.94 (17)	31.80 (38)	21.33 (28)
15.	12-Agriculture, Rural Development and Co-operative Department	22.54 (29)	64.86 (68)	41.83 (45)
16.	13-Animal Husbandry Department	8.76 (77)	7.43 (80)	6.01 (70)
17.	14-Revenue Department	3.09 (100)	3.13 (100)	3.07 (92)
18.	15-Food Supplies and Transport	178.13 (31)	268.63 (41)	351.51 (56)
19.	18-Social Welfare Department	20.39 (97)	20.99 (98)	19.10 (92)
20.	19-Housing and Urban Development	29.84 (31)	43.71 (48)	17.55 (26)
21.	21-Forest	20.43 (69)	19.56 (63)	29.10 (86)
22.	22-Irrigation and Flood Control	25.57 (40)	67.60 (65)	99.53 (88)
23.	25-Labour, Stationery and Printing	12.74 (96)	11.73 (99)	11.45 (97)
24.	27-Higher Education	16.21 (100)	10.33 (100)	5.76 (74)

Appendix-7
(Reference: Paragraph: 2.7.1; Page: 36)
Statement showing expenditure incurred without budget provisions

(Rupees in lakh)

S.No	Grant/Head of Account	Amount
1.	1-General Administration Department	
	2051-Public Service Commission	3.78
	4070-Capital outlay on other Administrative Services	199.20
	6202-Loans for Education, Sports, Art & Culture	10.61
	6210-Loans for Medical & Public Health	6.99
	6401-Loans for Crop Husbandry	4.15
2.	2-Home Department	
	2055-Police	1768.01
3.	3-Planning and Development Department	
	3454-Census	313.87
4.	4-Information Department	
	2220-Information & Publicity	32.31
5.	5-Ladakh Affairs Department	
	2575-Special Area Programmes	492.03
	4575-Capital Outlay on Special Area Programmes	170.26
6.	6-Power Development Department	
	2801-Power	1917.80
	6801-Loans for Power Projects	3100.00
7.	8-Finance Department	
	6003-Internal Debt of State Government (Charged)	5207.54
	2054-Treasuries and Accounts Administration	52.61
8.	11-Industries and Commerce Department	
	2851-Village and Small Industries	1685.53
	2852-Industries	627.22
	4885-Capital outlay on Industries and Minerals	100.00
9.	12-Agriculture, Rural Development and Co-operative Department	
	2029-Land Revenue	24.08
	2435-Other Agricultural Programmes	582.46
	2501-Special Programmes for Rural Development	2.47
10.	13-Animal Husbandry Department	
	2404-Dairy Development	12.50
11.	15-Food, Supplies and Transport	
	7055-Loans for Road/Water Transport	2844.00
12.	16-Public Works Department	
	2059-Public Works	192.11
	2215-Water Supply and Sanitation	247.75
	2217-Urban Development	174.35
	3054-Road and Bridges	942.62
	4059-Capital Outlay on Public Works	3654.29
	4215-Capital Outlay on water supply and sanitation	330.48

	4216-Capital Outlay on Housing	65.93
13.	17-Health and Medical Education Department	
	2210-Medical and Public Health	391.02
	2211-Family Welfare	1971.56
	4210-Capital outlay on Medical and Public Health	598.83
14.	19-Housing and Urban Development Department	
	4217-Capital outlay on Urban Development	3693.63
15.	20-Tourism Department	
	4406-Capital Outlay on Forestry and Wild Life	235.19
	5452-Capital Outlay on Tourism	15.00
16.	21-Forest Department	
	2406-Forestry and Wild Life	4164.38
	4402-Capital outlay on Soil and Water Conservation	16.31
	4406-Capital Outlay on Forestry and Wild Life	7.53
17.	22-Irrigation and Flood Control Department	
	2701-Major and Medium Irrigation	7.15
	2702-Minor Irrigation	477.62
	2711-Flood Control	231.76
	4711-Capital Outlay on Major and Medium Irrigation	239.08
18.	23-Public Health Engineering Department	
	2215-Water supply and sanitation	200.28
	4215-Capital outlay on Water supply and sanitation	7144.13
19.	25-Labour, Stationery and Printing Department	
	2058-Stationery and Printing	61.19
	2230-Labour and Employment	393.36
20.	26-Fisheries Department	
	2405-Fisheries	174.60
	4405-Capital Outlay on Fisheries	371.52
	Total:	45159.09

Appendix-8

(Reference: Paragraph: 3.1.4; Page: 41)

Position of Tenth Finance Commission upgradation grants released by Central Government/State Government and expenditure incurred.

(Rupees in crore)

(a) Amount released by Govt. of India	1996-97	1997-98	1998-99	1999-2000	Total
(i) Police					
(a) Police Stations/Outposts	0.04	-	-	0.23	0.27
(b) Police Housing	-	2.77	-	15.72	18.49
(c) Police Training	0.13	-	-	0.63	0.76
(ii) Fire Services	0.45	-	-	2.24	2.69
(iii) Jails	-	0.06	-	0.40	0.46
(iv) Record Rooms	-	0.11	-	0.77	0.88
(v) Treasuries and Accounts	0.23	-	-	1.12	1.35
(vi) Education					
(a) Promotion of Girls Education	-	-	5.40	1.80	7.20
(b) Drinking Water/Toilet facilities	1.92	-	-	5.87	7.79
(vii) Special problem grants for upgradation of equipment in Medical Colleges	5.55	-	-	27.75	33.30
Total	8.32	2.94	5.40	56.53	73.19
(b). Amount released by State Government to implementing agencies					
(i) Police					
(a) Police stations/Outposts	-	0.04	0.26	0.07	0.37
(b) Police Housing	-	-	10.62	13.99	24.61
(c) Police Training	-	0.13	0.28	0.44	0.85
(ii) Fire Services	-	0.45	1.43	1.11	2.99
(iii) Jails	-	0.20	0.31	-	0.51
(iv) Record Rooms	-	-	0.47	0.66	1.13
(v) Treasuries and Accounts	-	-	0.63	0.87	1.50
(vi) Education					
(a) Promotion of Girls Education	-	-	5.52	4.57	10.09
(b) Drinking Water/Toilet facilities	-	1.92	6.11	1.20	9.23
(vii) Special problem grants for upgradation of equipment in Medical Colleges	-	18.00	17.64	1.36	37.00
Total		20.74	43.27	24.27	88.28
(c). Expenditure incurred					
(i) Police					
(a) Police Stations/Outposts	-	-	0.05	0.32	0.37
(b) Police Housing	-	-	2.10	22.45	24.55
(c) Police Training	-	-	0.24	0.60	0.84
(ii) Fire Services	-	0.45	0.47	2.07	2.99
(iii) Jails	-	0.13	0.02	0.33	0.48
(iv) Record Rooms	-	-	0.43	0.36	0.79
(v) Treasuries and Accounts	-	-	0.28	1.05	1.33
(vi) Education					
(a) Promotion of Girls Education	-	-	5.00	4.20	9.20
(b) Drinking Water/Toilet facilities	-	0.96	3.28	1.20	5.44
(vii) Special problem grants for upgradation of equipment in Medical Colleges	-	0.34	0.18 6.92 ^ψ	28.60	36.04
Total		1.88	18.97	61.18	82.03
Percentage utilisation of grants to available grants	0	09	31	91	93

^ψ Cumulative expenditure ending 1998-99 was revised to Rs 7.44 crore against the actual expenditure of Rs 0.52 crore

Appendix-9

(Reference: Paragraph: 3.1.4 (a); Page: 41)

Statement of amounts (A) remaining in deposit/PLA accounts of Implementing Agencies and (B) released/advanced to various departments, etc. treated as final expenditure.

S.No	Department	Amount (Rs in crore)	Remarks
(A)			
1.	Special Problem Grants		
	Health and Medical Education Department		
	(i) Principal, Medical College, Srinagar	Rs 7.04	Kept in bank for opening of LOC for import of equipment
	(ii) Principal, Medical College, Jammu	Rs 0.25	Unutilized balance out of the saving of Rs 53.34 lakh, made in the purchase of MRI due to decrease in foreign exchange value of Euro, was lying in the bank
2.	Upgradation Grants		
	Fire Services		
	Director, Fire Services, J&K	Rs 0.59	The amount meant for fabrication of chassis was kept as a TDR in the bank
	Police		
	Director General of Police, J&K	Rs 1.53	Kept in deposit in the shape of <i>hundies</i> as the same advanced to PHC in March 2000 could not be expended by them by the end of award period viz. March 2000
	Education Department		
	(i) FA& CAO, Education Department	Rs 0.31	The amount represents unspent balance out of the amount of Rs 2.60 crore kept in deposit in the shape of <i>hundie</i> in March 2000
	(ii) Director, School Education, Kashmir	Rs 0.60	Kept in deposit in March 2000 in the shape of a <i>hundie</i>
	(iii) PHE Department, Jammu	Rs 1.85	Kept in deposit in various PHE divisions of Jammu province
	Total (A)	Rs 12.17	
(B)			
1.	Fire Services		
	Director, Fire Services Jammu and Kashmir	(i) Rs 0.80	Released to R&B Department during 1997-98 and 1998-99 for construction of well designed functional fire stations was treated as final expenditure
		(ii) Rs 0.15	Released to R&B department during 1999-2000 for strengthening of zonal headquarter, Jammu was treated as final expenditure
2.	Revenue department		
	Financial commissioner, Jammu and Kashmir	(i) Rs 0.16	Released to DC Kathua, Rajouri and Srinagar in October 1998 was treated as final expenditure
		(ii) Rs 0.05	Advanced to JKPC in July 1999 was treated as final expenditure
	Total (B)	Rs 1.16	

Appendix-10

(Reference: Paragraph: 3.1.4 (b); Page: 41)

Statement of funds diverted for activities other than those recommended by the 10th Finance Commission.

S.No	Department	Amount (Rs in crore)	Remarks
1.	Health and Medical Education		
	Commissioner cum Secretary, Health and Medical Education Department, Jammu and Kashmir	Rs 6.92	Diverted towards expenditure incurred under State Plan/Non-Plan funds during 1996-97 to 1998-99.
2.	Police		
	Director General of Police, J&K, Srinagar		
	Training	(i) Rs 0.15	Diverted for construction of a high school in Police Housing colony.
		(ii) Rs 0.11 (liability Rs 0.04 crore).	Diverted for construction of dining hall and providing A.Cs in conference hall in SKPA, Udhampur not envisaged in the Action Plan
	Police housing	Rs 0.40	Diverted for construction of residential accommodation at three police stations, dining hall and administrative block at Police Training school, Kathua not envisaged in the Action Plan.
3.	Fire Services		
	Director, Fire Services, Jammu and Kashmir.	Rs 0.05	Diverted for construction of VIP suite accommodation not included in the Action Plan
4.	Primary Education		
	Directorates of School Education, Jammu and Kashmir.	Rs 0.02	Diverted for payment as incentive to teachers not provided in the scheme.
	Total	Rs 7.65	

Appendix-11

(Reference: Paragraph: 3.2.5.1; Page: 54)

Statement showing population norms for setting up of centres and their staffing norms.

Centres	Population norms for establishment in		Agencies responsible for establishment and maintenance of centres	Staffing norm	Services to be provided
	Plain Area	Hill/ Tribal area			
SCs	5000	3000	All Sub Centres established after 1 April 1981 were funded by Government of India. Sub-centres functioning prior to 1 April 1981 were funded by State under Minimum Needs Programme	One Multipurpose worker (Male), MPW (Female) or ANM	Contact point between Primary health care and community
PHCs	30000	20000	State Government under MNP	A medical officer assisted by 14 para-medical and Non-medical staff	First contact point between village community and MO. It has 4-6 beds for treatment of patients and acts as referral unit for 6 sub-centres.
CHCs	120000	80000	State Government under MNP	4 Medical specialists supported by 21 medical and para medical staff.	It serves as referral centre for 4 PHCs and has 30 indoor beds with Operation Theatre, X ray and laboratory facilities.

Appendix-12

(Reference: Paragraph: 3.2.5.5; Page: 57)

Statement showing targets and achievements in respect of Post-Partum centres and immunisation.

Activity	1995-96		1996-97	1997-98	1998-99	1999-2000
	Target	Achievement (per cent)	Achievement	Achievement	Achievement	Achievement
Birth Control						
Sterilisation	22600	15714 (70)*	15388*	12510*	11471*	11040*
Intra Uterine Contraceptive Device (IUD)	30600	9518 (31)	9551	12926	9988	13537
Conventional Contraceptive Users (CCUs)	NA	10285	7469	13814	9369	12312
Oral Pill Users (OPUs)	11300	3138 (28)	3031	4215	4482	5270
Immunisation						
DPT	247600	196773 (79)	206409	242462	235449	248032
Polio	247600	198998 (80)	209792	240986	238023	250564
BCG	247600	248042 (100)	226592	277108	258536	279115
Measles	247600	177011 (71)	167710	204690	201928	211740
TT (PW)	273100	115810 (42)	125429	140403	164107	200910

* Includes male sterilisation 1995-96: 722; 1996-97: 692; 1997-98: 404; 1998-99: 215 and 1999-2000: 201.

Appendix-13

(Reference: Paragraph: 3.3.4.2; Page: 71)

Details of Component-wise funds released and expenditure incurred from 1995-96 to 1999-2000 (NRY/PMIUPEP/SJSRY)

(Rupees in lakh)

Scheme	1995-96					1996-97					1997-98					Closing balance
	Opening balance	Central Share	State Share	Total	Expenditure	Opening balance	Central Share	State Share	Total	Expenditure	Opening balance	Central Share	State Share	Total	Expenditure	
NRY																
SUME (subsidy)	27.77	14.00	6.68	48.45	42.46	5.99	14.00	11.28	31.27	22.00	9.27	7.00	10.50	26.77	36.70	(-9.93)
SUME (Trg)	48.88	9.80	3.75	62.43	17.05	45.38	9.80	7.46	62.64	7.35	55.29	4.90	7.50	67.69	13.79	53.90
SUWE	5.06	26.93	9.52	41.51	10.08	31.43	18.75	14.00	64.18	5.58	58.60	11.58	15.00	85.18	4.46	80.72
SHASU (Sub)	59.47	-	5.04	64.51	1.36	63.15	-	17.64	80.79	-	80.79	-	13.75	94.54	-	94.54
SHASU (Trg)	45.22	7.00	2.80	55.02	18.48	36.54	-	-	36.54	8.03	28.51	-	-	28.51	3.49	25.02
A&OE	87.17	13.65	10.05	110.87	24.02	86.85	13.65	15.25	115.75	27.42	88.33	13.48	13.25	115.06	26.15	88.91
ULBs	22.51	5.00	1.66	29.17	0.94	28.23	5.00	0.50	33.73	2.18	31.55	5.00	-	36.55	1.94	34.61
NGOs	6.75	1.50	0.50	8.75	-	8.75	1.50	0.30	10.55	0.40	10.15	1.50	-	11.65	0.30	11.35
PMIUPEP																
PMIUPEP	-	136.22	-	136.22	-	136.22	128.55	-	264.77	-	264.77	90.37	67.75	422.89	17.38	405.51
Untied Grants	4.46	-	-	4.46	-	4.46	-	-	4.46	-	4.46	-	-	4.46	-	4.46
SJSRY																
SJSRY	-	-	-	-	-	-	-	-	-	-	-	63.54	-	63.54	30.58	32.96
	307.29	214.10	40.00	561.39	114.39	447.00	191.25	66.43	704.68	72.96	631.72	197.37	127.75	1004.92 ^{&}	134.79	870.13

[&] Includes Rs 48.00 lakh representing the closing unspent balance under Urban Basic Services Programme (UBSP) transferred to SJSRY after closure of the scheme with effect from December 1997

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Scheme	1998-99					1999-2000					Closing balance
	Opening balance	Central Share	State Share	Total	Expenditure	Opening balance	Central Share	State* Share	Total	Expenditure	
(a) USEP Subsidy		28.00	14.55		103.22		-				
Training		2.52	8.03		52.99		-				
Infrastructure/ Tool Kits		5.04	3.00				-				
(b) DWCUA Subsidy		10.08	7.82		1.65		-				
Thrift & Credit Society		5.04	1.05		-		-				
(c) UWEP		10.63	6.07		19.72		-				
(d) Community Structure		11.00	8.89		9.09		-				
(e) A&OE		-	2.59		48.20		-				
(f) SHASU Trg. and Subsidy		-	-				-				
Total	870.13	72.31	52.00	994.44	234.87	759.57	7.81 [®]	142.86	910.24	252.17 ^ψ	658.07

* Schematic break up of allocation for 1999-2000 not available.

[®] Excludes Rs 90.00 lakh released on 27/28 March 2000 for which bank draft were awaited as of April 2000.

^ψ Component wise details of expenditure of Rs 252.17 lakh (expenditure incurred by DUDAS: Rs 39.81 lakh; UDAK: Rs 107.25 lakh; JUDA: Rs 94.70 lakh and H&UDD: Rs 10.41 lakh) not available.

Appendix-14

(Reference: Paragraph: 3.3.6.1; Page: 77)

Statement showing variations between the figures of DIC's, Director Employment and lead banks in respect of cases sponsored, sanctioned and loans disbursed during 1996-97 to 1998-99 of test checked districts

(Rupees in lakh)

Year	District	District Industries Centre				Director Employment				Lead Banks						
		Cases Sponsored	Cases sanctioned		Loan disbursed		Cases Sponsored	Cases sanctioned		Loan disbursed		Cases Sponsored	Cases sanctioned		Loan disbursed	
			No.	Amount	No.	Amount		No.	Amount	No.	Amount		No.	Amount	No.	Amount
1996-97	Jammu	1159	407	278.71	237	150.84	1064	277	278.71	153	150.84					
	Kathua	426	211	159.55	159	114.88	386	190	151.55	119	114.88					
	Udhampur	393	129	97.17	91	56.26	393	129	97.17	89	56.26	336	150	113.84	98	70.80
	Srinagar	764	440	346.18	238	157.92	764	440	346.16	165	137.38					
1997-98	Jammu	1152	462	350.75	NA	NA	1152	440	354.57	249	166.51	1135	462	350.75	312	226.85
	Kathua	429	222	174.54	168	127.09	429	217	172.41	136	107.55	476	222	174.54	168	127.09
	Udhampur	243	145	127.11	NA	NA	243	145	112.01	NA	NA	234	145	129.27	133	92.52
1998-99	Jammu	1303	457	365.60	188	145.10	1245	491	372.00	418	306.88	1217	491	372.05	348	258.19
	Kathua	578	256	196.40	176	140.04	572	256	196.40	225	176.33	544	256	196.40	176	140.04
	Udhampur	367	117	96.23	66	57.22	345	143	113.79	94	73.28	277	143	113.79	69	54.19
	Srinagar	1442	640	476.03	462	275.09	1225	652	572.70	318	245.35					

Appendix-15

(Reference: Paragraph: 3.5.6; Page: 104)

Statement showing variations between the quantity of rice, wheat and sugar shown issued to migrants by the Relief Organisation and that shown by the Food and Supplies Department during the period 1995-96 to 1999-2000.

Year	Quantity authorised for issue by Relief Organisation	Quantity issued as per Food and Supplies Department	Variations
	(In quintals)		
Rice			
1995-96	57814.76	66089.60	(+) 8274.84
1996-97	59985.10	69594.09	(+) 9608.99
1997-98	63614.39	63181.31	(-) 433.08
1998-99	63707.76	84623.08	(+) 20915.32
1999-2000	65271.87	65430.49	(+) 158.62
Total	310393.88	348918.57	38524.69
Atta			
1995-96	12487.58	14675.73	(+) 2188.15
1996-97	13330.02	17544.30	(+) 4214.28
1997-98	14136.52	14022.58	(-) 113.94
1998-99	14157.72	18857.67	(+) 4699.95
1999-2000	14504.86	14621.47	(+) 116.61
Total	68616.70	79721.75	11105.05
Sugar			
1995-96	1553.91	1711.58	(+) 157.67
1996-97	1614.36	1816.28	(+) 201.92
1997-98	1710.00	1660.91	(-) 49.09
1998-99	1743.77	2165.59	(+) 421.82
1999-2000	1790.75	1658.66	(-)132.09
Total	8412.79	9013.02	600.23

Appendix-16

(Reference: Paragraph: 3.6.4.2; Page: 113)

Statement showing the position of Allocation/Expenditure in respect of 20 plan schemes/sub-heads during the years 1997-2000.

S.No	Name of the scheme	(Rs in lakh)					
		1997-98		1998-99		1999-2000	
		Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
1.	Hostel for girls	6.06	3.00	23.34	9.11	13.00	10.00
2.	Hostel for boys	9.94	4.48			10.00	5.00
3.	Special coaching to SC/ST			6.00	2.56	6.00	2.16
4.	Pre-matric scholarship to those engaged in unclean occupations					8.00	5.86
5	Coaching and Allied services	1.00				2.00	0.70
6.	Pre-matric scholarship (SC/ST)			230	171.07	219.00	180.19
7.	Reimbursement of examination fees (SC)			2.50	1.64	4.20	0.92
8.	Stipend to ITI trainees	3.00	1.73	3.00	2.11	3.00	1.65
9.	Subsidy on Tools and Kits (SC)	10.00	2.50	10.00	0.25	2.50	0.35
10.	Pre-matric scholarship (OBC)			120.00	96.16	120.00	115.79
11.	Stipend to ITI (OBC) trainees			3.00	1.08	3.00	1.78
12.	Subsidy on tools and kits (OBC)	11.00	3.05	10.00	2.49	3.00	1.26
13.	Additions/alterations to departmental building					14.00	8.60
14.	Expansion of Balashram					8.40	3.50
15.	Improvement of children Act.	17.75	5.80	10.23	4.60	4.50	
16.	Upgradation of Social Welfare Centres	2.00				5.55	2.20
17	Pre-matric scholarship to handicapped.					7.00	4.50
18.	Book bank			6.00	0.18		
19.	Upliftment of sweepers			4.00	3.14		
20.	Prosthetic aid			2.00	1.26		
	Total	60.75	20.56	430.07	295.65	433.15	344.46

Appendix-17
(Reference: Paragraph: 3.6.4.2; Page: 113)

Statement showing the position of Allocation/Expenditure in respect of 12 plan schemes/sub-heads during the years 1997-2000

(Rs in lakh)							
S.No	Name of the scheme	1997-98		1998-99		1999-2000	
		Allocation	Expenditure	Allocation	Expenditure	Allocation	Expenditure
1.	Monitoring and evaluation	0.30					
2.	Purchase of vehicle	3.00		5.10			
3.	Rehabilitation Centre for visually handicapped			10.00		10.00	
4.	Establishment for school for blind			1.50		0.50	
5.	Home for old age			2.50		0.50	
6.	Balika Ashram			2.50		0.50	
7.	Establishment of Nari Niketan			1.50		1.00	
8.	Post-matric scholarship to Handicapped			5.00		5.00	
9.	Improvement of child Act					4.50	
10.	Upgradation of Social Welfare Centres					5.55	
11.	Upgradation of skills in Social welfare centres					2.00	
12.	Pre-matric scholarship to handicapped.					7.00	
	Total	3.30		28.10		36.55	

Appendix-18

(Reference: Paragraph: 3.6.4.2; Page: 113)

Statement showing sector-wise details of variation between Administrative Department and Directorate.

(Rs in lakh)					
		Figures as per records of			
		Administrative Department		Director Social Welfare	
S.No	Sector	Allocation	Expenditure	Allocation	Expenditure
		1995-96			
1.	SC/ST/OBC	388.77	305.97	355.27	321.31
2.	Social Welfare	542.74	489.58	502.74	450.92
Total		931.51	795.55	858.01	772.23
		1996-97			
1.	SC/ST/OBC	371.84	352.41	368.24	349.29
2.	Social Welfare	688.68	670.18	688.68	674.44
Total		1060.52	1022.59	1056.92	1023.73
		1997-98			
1.	SC/ST/OBC	718.18	686.54	719.18	686.54
2.	Social Welfare	1313.67	1299.03	1398.04	1305.66
Total		2031.85	1985.57	2117.22	1992.20
		1998-99			
1.	SC/ST/OBC	600.00	480.72	600.00	471.16
2.	Social Welfare	1617.37	1520.26	1472.37	1508.81
Total		2217.37	2000.98	2072.37	1979.97

Appendix – 19

(Reference: Paragraph: 7.2.1; Page: 167)

Statement showing particulars of Capital, Loans/Equity received out of budget, other loans and loans outstanding as on 31 March 2000 in respect of Government Companies and Statutory Corporations

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Paid-up capital as 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 1999-2000 ^ψ			Debt Equity ratio for 1999-2000 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(A)	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	30.00	Nil	1057.62	5.55	1063.17	3 (3)
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	Nil	213.35	288.36	9346.29	9634.65	10 (9)
	Sector-wise Total	859.92	413.76	Nil	Nil	1273.68	Nil	30.00	213.35	1345.98	9351.84	10697.82	8
	Industry Sector												
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	1521.00	Nil	14047.81	956.24	15004.05	8 (7)
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	75.00	481.12	24.40	505.52	2 (2)

[∨] Includes bonds, debentures, deposits, etc.

^ψ Long-term loans only

Appendix – 19 (Contd.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 1999-2000			Debt Equity ratio for 1999-2000(previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
5.	Jammu and Kashmir State Industrial Development Corporation Limited	4577.64	Nil	Nil	Nil	4577.64	100.00	Nil	Nil	5.00	5244.00	5249.00	1 (1)
6.	Himalayan Wool Combers Limited	136.50	Nil	Nil	Nil	136.50	Nil	89.57	Nil	607.00	271.86	878.86	6 (6)
7.	Tawi Scooters Limited	80.40	Nil	Nil	Nil	80.40	Nil	Nil	Nil	83.21	Nil	83.21	1 (1)
	Sector-wise Total	6890.22	Nil	Nil	Nil	6890.22	100.00	1610.57	75.00	15224.14	6496.50	21720.64	3
	Handloom and Handicrafts Sector												
8.	Jammu and Kashmir State Handloom Development Corporation Limited	316.90	Nil	Nil	Nil	316.90	Nil	201.30	160.47	2086.44	Nil	2086.44	7 (5)
9.	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	517.12	54.00	Nil	Nil	571.12	34.50	189.50	15.50	2557.50	150.00	2707.50	5 (4)
10.	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	Nil	15.79	Nil	151.14	95.11	246.25	6 (5)
	Sector-wise Total	874.02	54.00	Nil	Nil	928.02	34.50	406.59	175.97	4795.08	245.11	5040.19	5
	Mining Sector												
11.	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	727.94	Nil	8437.02	911.65	9348.67	12 (9)
	Sector-wise Total	800.00	Nil	Nil	Nil	800.00	Nil	727.94	Nil	8437.02	911.65	9348.67	12

Appendix – 19 (Contd.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 1999-2000			Debt Equity ratio for 1999-2000 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
	Construction Sector												
12.	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)
	Sector-wise Total	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	30.00	Nil	30.00	0.2
	Development of Economically weaker Sections Sector												
13.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	519.00	524.05	Nil	Nil	1043.05	10.00	Nil	Nil	Nil	750.25	750.25	0.7 (0.6)
14.	Jammu and Kashmir State Women Development Corporation Limited	164.53	Nil	Nil	Nil	164.53	3.00	Nil	73.25	Nil	61.15	61.15	0.4 (0.4)
	Sector-wise Total	683.53	524.05	Nil	Nil	1207.58	13.00	Nil	73.25	Nil	811.40	811.40	0.7
	Cement Sector												
15.	Jammu and Kashmir Cements Limited	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	317.22	1522.12	1839.34	1 (1)
	Sector-wise Total	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	317.22	1522.12	1839.34	1
	Tourism Sector												
16.	Jammu and Kashmir State Tourism Development Corporation Limited	1962.83	Nil	Nil	Nil	1962.83	50.00	Nil	Nil	426.00	172.00	598.00	0.3 (0.3)

Appendix – 19 (Contd.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 1999-2000			Debt Equity ratio for 1999-2000 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
17.	Jammu and Kashmir State Cable Car Corporation Limited	2456.12	Nil	Nil	Nil	2456.12	16.00	Nil	Nil	Nil	Nil	Nil	-
	Sector-wise Total	4418.95	Nil	Nil	Nil	4418.95	66.00	Nil	Nil	426.00	172.00	598.00	0.13
	Power Sector												
18.	Jammu and Kashmir State Power Development Corporation Limited*	500.00	Nil	Nil	Nil	500.00	Nil	Nil	Nil	Nil	NA	Nil	-
	Sector-wise Total	500.00	Nil	Nil	Nil	500.00	Nil	Nil	Nil	Nil	NA	Nil	
	Finance Sector												
19.	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2223.71	4801.24	Nil	Nil	Nil	Nil	2053.01	2053.01	0.4 (0.4)
	Sector-wise Total	2577.53	Nil	Nil	2223.71	4801.24	Nil	Nil	Nil	Nil	2053.01	2053.01	0.4
	Total (A) (All Government Companies)	19256.34	991.81	Nil	2223.71	22471.86	213.50	2775.10	537.57	30575.44	21563.63	52139.07	2.32 (2.91)
(B)	Statutory Corporations												
	Transport Sector												
1.	Jammu and Kashmir State Road Transport Corporation&	8699.56	1501.09	Nil	Nil	10200.65	500.00	2844.00	509.00	17994.58	1093.03	19087.61	1.87 (2)
	Sector-wise Total	8699.56	1501.09	Nil	Nil	10200.65	500.00	2844.00	509.00	17994.58	1093.03	19087.61	1.87
	Financing Sector												
2.	Jammu and Kashmir State Financial Corporation Limited	4267.40	2092.40	Nil	19.91	6379.71	Nil	6.00	796.00	41.93	5831.21	5873.14	1 (1)
	Sector-wise Total	4267.40	2092.40	Nil	19.91	6379.71	Nil	6.00	796.00	41.93	5831.21	5873.14	1

* Paid-up capital of Rs 5 crore contributed by the State Government in the previous year adjusted in the current year
 & Paid-up capital of Rs 88.01 lakh contributed by the State Government in the previous year adjusted in the current year

Appendix – 19 (Concl.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 1999-2000			Debt Equity ratio for 1999-2000 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
	Forest Sector												
3.	Jammu and Kashmir State Forest Corporation Limited	903.00	-	-	-	903.00	-	-	-	54.27	2327.61	2381.88	2.6
	Sector-wise total	903.00	-	-	-	903.00	-	-	-	54.27	2327.61	2381.88	2.6
	Power sector												
4.	State Electricity Board	-	-	-	-	-	-	-	1568.00	-	24988.89	24988.89	-
	Sector-wise total	-	-	-	-	-	-	-	1568.00	-	24988.89	24988.89	-
	Total(B) (All Sector-wise Statutory Corporations)	13869.96	3593.49	Nil	19.91	17483.36	500.00	2850.00	2873.00	18090.78	34240.74	52331.52	-
	Grand Total (A + B)	33126.30	4585.30	Nil	2243.62	39955.22	713.50	5625.10	3410.57	48666.22	55804.37	104470.59	-

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 1999-2000, figures are provisional as given by companies and corporations)

Appendix-20
(Reference: Paragraph: 7.2.1 Page: 167)
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	Status of the Company/Corporation
(A)	Government Companies													
	Agriculture and allied Sector													
1.	J&K State Agro Industries Development Corporation Limited	Agriculture Production	30 January 1970	1983-84	1999-2000	(-) 37.78	Nil	224.33	(-)198.78	48.69	(-)37.10	(-)76.19	16	Working company
2.	J&K State Horticultural Produce Marketing and Processing Corporation Limited	-do-	10 April 1978	1990-91	1998-99	(-) 454.19	Nil	920.00	(-)2487.35	(-)157.70	(-)147.70	-	9	-do
	Sector-wise Total					(-) 491.97	Nil	1144.33	(-) 2686.13	(-) 109.01	(-) 184.80			
	Industry Sector													
3.	J&K Industries Limited	Industries and Commerce	4 October 1960	1993-94	1999-2000	(-) 1426.19	Nil	1626.64	(-) 5876.83	(-) 213.78	(-) 1031.52		6	Working company
4.	J&K Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1983-84	1998-99	(+) 0.80	(-)0.18	176.85	(-) 28.90	254.06	4.02	1.58	16	-do-
5.	J&K State Industrial Development Corporation Limited	-do-	17 March 1969	1991-92	1999-2000	(-) 285.92	220.80	2962.64	(-) 1037.77	4842.71	(-) 10.95	(-) 0.23	8	-do-
6.	Himalayan Wool Combers Limited.	-do-	24 January 1978	1997-98	1998-99	(-) 94.09	Nil	136.50	(-)798.91	(-)97.72	(-)82.84	-	2	-do-

Appendix-20 (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	Status of the Company/ Corporation
7.	Tawi Scooters Limited.	-do-	15 December 1976	1989-90	1991-92	(-) 6.14	Nil	80.40	(-)104.23	58.69	(-)1.25	(-)2.13	10	Under Amalgamation
	Sector-wise Total					(-) 1811.54	220.62	4983.03	(-) 7846.64	4843.96	(-) 1122.54	(-) 23.17		
	Handloom and Handicrafts Sector													
8.	J&K State Handloom Development Corporation Limited	Industries and Commerce	29 June 1981	1991-92	1999-2000	(-) 3.76	135.72	299.90	(-) 225.02	652.44	21.51	3.30	8	Working company
9.	J&K Handicrafts (Sale and Export) Corporation Limited	-do-	6 June 1970	1988-89	1999-2000	(-) 40.91	Nil	111.10	(-) 215.52	145.31	(-)9.74	(-)6.70	11	-do-
10.	J&K Handloom Handicrafts Raw Material supplies Organisation Limited (a subsidiary of Himalayan Wool Combers Limited) **	-do-	29 November 1991	1991-92	1999-2000	(-)0.03	Nil	Nil	(-)0.03	Nil	(-)0.03	-	8	-do-
	Sector-wise Total					(-)44.70	135.72	411.00	(-)440.57	797.75	11.74	1.47		
	Mining Sector													
11.	J&K Minerals Limited	Industries and Commerce	5 February 1960	1985-86	1999-2000	(-) 7.93	2.66	800.00	(-) 542.07	13.84	(-) 0.81	(-) 5.85	14	-do-
	Sector-wise Total					(-)7.93	2.66	800.00	(-)542.07	13.84	(-)0.81	(-) 5.85		
	Construction Sector													
12.	J&K Projects Construction Corporation Limited	Public Works	22 May 1965	1983-84	1999-2000	(+) 5.57	Nil	120.00	(-)1.69	408.11	7.70	1.89	16	Working Company
	Sector-wise Total					(+) 5.57	Nil	120.00	(-)1.69	408.11	7.70	1.89		

Appendix-20 (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	Status of the Company/Corporation.
	Development of economically Weaker Sections													
13.	J&K Scheduled Castes, Scheduled Tribes and Other Backward classes Corporation Limited.	Social Welfare	1 April 1986	1989-90	1998-99	(-)6.64	Nil	126.28	(-)11.30	165.61	(-)6.64	(-) 4.01	10	Working company
14.	J&K State women Development Corporation Ltd. ⁵	-do-	10 May 1991	1991-92	1998-99	Nil	Nil	2.00	-	1.11	Nil	-	8	-do-
	Sector-wise total					(-)6.64	Nil	128.28	(-)11.30	166.72	(-)6.64	(-) 4.01		
	Cement Sector													
15.	J&K Cements Limited	Industries and Commerce	24 December 1974	1994-95	1999-2000	(-) 153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12	(-) 0.71	5	Working company
	Sector wise Total					(-)153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12	(-) 0.71		
	Tourism Sector													
16.	J&K State Tourism Development Corporation Limited	Tourism	13 February 1970	1986-87	1999-2000	(-) 26.27	Nil	235.15	(-) 116.60	365.49	(-) 23.79	(-) 6.51	13	Working company
17.	J&K State Cable Car Corporation Limited ***	-do-	28 November 1988	1989-90	1999-2000	Nil	98.98	2127.12	Nil	193.82	Nil	Nil	10	-do-
	Sector-wise Total					(-)26.27	98.98	2362.27	(-) 116.60	559.31	(-) 23.79	(-) 4.25		

⁵ The Company had not conducted any business during the year, hence had not prepared its profit and loss statement

Appendix-20 (Concl'd.)

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	Status of the Company/Corporation.	
	Power Sector														
18.	J&K State Power Development Corporation Limited	Power	16 February 1995	No Accounts Received										5	Working Company
	Sector-wise Total					-									
	Finance Sector														
19.	Jammu & Kashmir Bank Ltd.	Finance	1 October 1938	1999-2000	2000-01	(+) 12017.41	Nil	4801.24	-	563822.13	71839.38	12.74	-	Working Company	
	Sector wise Total					(+) 12017.41	Nil	4801.24	-	563822.13	71839.38	12.74			
	Total (A) (Govt. Companies)					(+) 9480.09	457.98	16299.82	(-) 12610.49	571929.52	70510.12	12.33	-		
	(B) Statutory Corporations														
	Transport Sector														
1.	J&K State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	1996-97	1998-99	(-) 3540.73	(+) 2.63	8575.65	(-)22873.84	3547.45	(-)2224.73	(-)62.71	3	Working Company	
	Sector wise Total					(-) 3540.73	(+) 2.63	8575.65	(-)22873.84	3547.45	(-)2224.73	(-) 62.71			
	Financing Sector														
2.	J&K State Financial Corporation	Finance	2 December 1959	1997-98	2000-01	(-) 1099.50	Nil	6379.71	(-) 17031.02	20671.66	244.74	1.18	2	Working company	
	Sector-wise Total					(-) 1099.50	Nil	6379.71	(-) 17031.02	20671.66	244.74	1.18			
	Total (B) (Statutory Corporations)					(-) 4640.23	2.63	14955.36	(-) 39904.86	24219.11	(-)1979.99	(-) 8.18	-	-	
	Grand Total (A+B)					(+) 4839.86	460.61	31255.18	(-) 52515.35	596148.63	68530.13	11.5	-		

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

** The Company has finalised its first Balance Sheet. Paid-up Capital, Fixed Assets & current Liabilities are shown as Nil

*** No Profit & Loss Account has been prepared by the Company as the Company has not commenced business activities

Appendix-21

(Reference: Paragraph :7.4; Page: 170)

Statement showing subsidy received, guarantees 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 2000

(Rupees in lakh)

S.No	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year & 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															
1.	J&K State Agro Industries Development Corporation Limited	284.56	Nil	Nil	284.56	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	J&K State Horticultural Produce Marketing and Processing Corporation Limited	Nil	Nil	Nil	Nil	Nil (9346.29)	Nil (Nil)	Nil (Nil)	Nil (Nil)	Nil (9346.29)	5532.78	Nil	Nil	5532.78	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	Nil	Nil	Nil	Nil (Nil)	Nil (1174.54)	Nil	Nil	Nil (1174.54)	4775.95	Nil	Nil	4775.95	Nil	Nil
4.	J&K Small Scale Industries Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (24.40)	Nil -	Nil -	Nil (24.40)	Nil	Nil	Nil	Nil	Nil	Nil
5.	J&K State Industrial Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2069	Nil	2069	3175	Nil
6.	Himalayan Wool Combers Limited	Nil	Nil	Nil	Nil	Nil	Nil (271.86)	Nil	Nil	Nil (271.86)	Nil	Nil	Nil	Nil	Nil	Nil
7.	Tawi Scooters Limited.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8.	J&K State Handloom Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
9.	J&K State Handicrafts(Sales & Export) Corporation Limited	Nil	Nil	Nil	Nil	140.00 (150.00)	Nil	Nil	Nil	140.00 (150.00)	Nil	Nil	Nil	Nil	Nil	Nil
10.	J&K State Handloom Handicrafts Raw Material Supplies Organisation Limited	Nil	Nil	Nil	Nil	40.00 (Nil)	Nil	Nil	Nil	40.00 (Nil)	28.41	Nil	Nil	28.41	Nil	Nil

Appendix-21 (Concl'd.)

S.No.	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year & 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		
11.	J&K Minerals Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	680.68	Nil	Nil	680.68	Nil	Nil
12.	J&K Projects Construction Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
13.	J&K SC,ST & OBC Development Corporation Limited	Nil	10.00	Nil	10.00	Nil	Nil (627.09)	Nil	Nil	Nil (627.09)	Nil	Nil	Nil	Nil	Nil	Nil
14.	J&K State Women Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	20.00 (58.15)	Nil	Nil	20.00 (58.15)	Nil	Nil	Nil	Nil	Nil	Nil
15.	J&K Cements Limited	Nil	Nil	Nil	Nil	Nil	Nil (1522.12)	Nil -	Nil -	Nil (1522.12)	Nil	125.14	Nil	125.14	Nil	Nil
16.	J&K State Tourism Development Corporation Limited	Nil	Nil	Nil	Nil -	Nil -	Nil -	Nil -	Nil -	Nil -	Nil	Nil	Nil	Nil	Nil	Nil
17.	J&K State Cable Car Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
18.	J&K State power Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
19.	J&K Bank Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (A)	284.56	10.00	Nil	294.56	180.00 (9496.29)	20.00 (3678.16)	Nil	Nil	200.00 (13174.45)	11017.82	2194.14	Nil	13211.96	3175.00	Nil
	(B) Statutory Corporations															
1.	J&K State Road Transport Corporation Limited	Nil	Nil	Nil	Nil	Nil (167.00)	Nil	Nil	Nil	Nil (167.00)	Nil	Nil	Nil	Nil	Nil	Nil
2.	J&K State Financial Corporation Limited.	Nil	Nil	Nil	Nil	Nil (9766.70)	Nil	Nil	Nil	Nil (9766.70)	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B)	Nil	Nil	Nil	Nil	Nil (9933.70)	Nil	Nil	Nil	Nil (9933.70)	Nil	Nil	Nil	Nil	Nil	Nil
	Grand Total (A+B)	284.56	10.00	Nil	294.56	180.00 (19429.99)	20.00 (3678.16)	Nil	Nil	200.00 (23108.15)	11017.82	2194.14	Nil	13211.96	3175.00	Nil

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

Appendix-22
(Reference: Paragraph: 7.2.2; Page: 169)
Statement showing financial position of Jammu and Kashmir State Financial Corporation

(Rs in crore)

	Particulars	1995-96	1996-97	1997-98
A.	Liabilities			
	Paid up capital	58.80	61.30	63.80
	Reserve Funds and surplus	5.59	5.59	5.59
	Borrowings			
	Bonds and debentures	90.95	87.38	89.71
	Fixed Deposits	-	-	-
	Others	52.25	50.03	50.03
	Other Liabilities and provisions	95.62	124.56	126.24
	Total - A	303.21	328.86	335.37
B.	Assets			
	Cash and Bank Balances	9.14	2.60	7.40
	Loans and Advances	168.89	163.81	155.25
	Net Fixed Assets	0.21	0.22	0.28
	Other assets	124.97	162.23	172.44
	Total - B	303.21	328.86	335.37
C.	Capital Employed*	209.86	205.95	206.72

* 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- 23
(Reference: Paragraph 7.2.2.; Page: 169)
Statement showing working results of Jammu and Kashmir State Financial Corporation

(Rs in crore)

Particulars		1995-96	1996-97	1997-98
A	Income			
	(a) Interest on loans and advances	10.13	7.85	6.09
	(b) Other income	1.07	0.62	0.06
	Total-A	11.20	8.47	6.15
B	Expenditure			
	(a) Interest on long term loans	15.86	12.86	13.44
	(b) Other expenditure	1.98	2.30	3.70
	Total-B	17.84	15.16	17.14
C	Profit (+)/Loss (-)	(-) 6.64	(-) 6.69	(-) 10.99
D	Total return on capital employed	9.22	6.15	2.45
E	Percentage of return on capital employed	4	3	1

Appendix- 24
(Reference: Paragraph 7.6.2; Page: 174)
Statement showing operational performance of Jammu and Kashmir State
Financial Corporation

(Rs in crore)

Particulars	1996-97		1997-98		1998-99	
	No.	Amount	No.	Amount	No.	Amount
Applications pending at the beginning of the year	389	532.55	272	263.64	199	140.84
Applications received	30	212.39	16	172.80	255	1863.00
Total	419	744.94	288	436.44	454	2003.84
Applications sanctioned	38	289.46	28	213.25	261	1517.50
Applications cancelled/withdrawn/rejected/reduced	109	191.84	61	82.35	31	65.71
Applications pending at the close of the year	272	263.64	199	140.84	162	420.63
Loans disbursed	27	133.81	30	123.09	192	790.00
Loans outstanding at the close of the year	-	441.82	-	469.14	-	412.80
Amount overdue for recovery at the close of the year		416.31		469.71		432.77
Percentage of overdue to total loans outstanding		94		100		105

Appendix-25

(Reference: Paragraph: 7.8 (D); Page: 177)

Statement indicating turnover and financial results[#] of State Public Sector Undertakings (excluding Jammu and Kashmir State Road Transport Corporation) which incurred losses continuously for the last 5 years leading to negative net-worth or whose turnover was less than Rs 5 crore

Rupees in Crore					
S.No.	Name of the Company/ Corporation	Period	Turnover	Net Profit/ Loss	Net worth
1.	J&K State Horticultural Produce Marketing & Processing Corporation Limited	1986-87	0.31	(-)3.22	(-)0.93
		1987-88	1.42	(-)3.61	(-)3.34
		1988-89	1.06	(-)3.83	(-)6.66
		1989-90	0.69	(-)4.58	(-)11.24
		1990-91	1.05	(-)4.54	(-)14.20
2.	J&K Industries Limited	1989-90	14.32	(-)7.11	(-)5.90
		1990-91	8.12	(-)7.74	(-)13.90
		1991-92	20.78	(-)7.61	(-)21.70
		1992-93	24.01	(-)8.74	(-)26.79
		1993-94	10.45	(-)14.26	(-)41.30
3.	J&K State Financial Corporation Limited	1993-94	13.43	(-)18.87	10.38
		1994-95	11.50	(-)7.75	(-)35.66
		1995-96	11.20	(-)6.64	(-)58.76
		1996-97	8.47	(-)6.69	(-)93.16
		1997-98	6.15	(-)11.00	(-)100.92
4.	J&K Handicrafts (Sales and Export) Corporation Limited	1984-85	2.36	(-)0.04	(+)0.93
		1985-86	2.78	(-)0.28	(+)0.55
		1986-87	2.68	(-)0.70	(-)0.05
		1987-88	2.77	(-)0.61	(-)0.66
		1988-89	3.32	(-)0.41	(-)1.04
5.	Himalayan Wool Combers Limited	1993-94	0.87	(-)0.43	(-)3.69
		1994-95	0.85	(-) 0.31	(-) 4.00
		1995-96	0.76	(-) 0.68	(-) 4.68
		1996-97	0.49	(-) 0.85	(-) 5.53
		1997-98	0.54	(-) 0.94	(-) 6.47
6.	J&K State Industrial Development Corporation Limited	1987-88	0.10	(-)0.14	18.96
		1988-89	0.46	(-)1.01	20.25
		1989-90	0.17	(-)2.95	21.79
		1990-91	0.05	(-)2.03	20.26
		1991-92	0.11	(-)2.86	19.60
7.	J&K State Tourism Development Corporation Limited	1982-83	0.59	0.02	1.96
		1983-84	0.65	(-)0.26	1.98
		1984-85	0.43	(-)0.38	1.67
		1985-86	0.67	(-)0.29	1.70
		1986-87	0.97	(-)0.26	1.43

[#] Based on latest finalised accounts

Appendix-26

(Reference: Paragraph: 7.11.5; Page: 180)

**Financial position of Jammu and Kashmir Cements Limited for the period
1994-95 to 1998-99**

(Rs in crore)

		1994-95	1995-96	1996-97	1997-98	1998-99
A-Liabilities			(Provisional)			
(i)	Share Capital	15.00	15.00	15.00	15.00	15.00
(ii)	Share Application Deposit	0.50	0.50	0.50	0.50	0.50
(iii)	Reserves and Surplus	0.24	0.24	0.24	0.24	0.24
(iv)	Long term loans	16.75	17.22	20.18	21.83	21.51
(v)	Current liabilities including provisions	10.48	9.73	10.14	9.53	9.89
Total-A		42.97	42.69	46.06	47.10	47.14
B-Assets						
(i)	Gross block	33.32	34.50	34.93	35.17	37.13
(ii)	<i>Depreciation</i>	<i>19.24</i>	<i>20.65</i>	<i>22.16</i>	<i>23.18</i>	<i>24.73</i>
(iii)	Net fixed assets	14.08	13.85	12.77	11.99	12.40
(iv)	Capital works-in-progress	2.40	2.53	2.70	3.09	1.95
(v)	Current assets, loans and advances	16.84	17.17	19.97	21.71	23.49
(vi)	Accumulated loss	9.65	9.14	10.62	10.31	9.30
Total-B		42.97	42.69	46.06	47.10	47.14
C-Capital* employed		22.84	23.82	25.30	27.26	27.95
D-Net worth#		6.09	6.60	5.12	5.43	6.44

* Capital employed represents net fixed assets plus working capital and capital works-in-progress

Net worth represents paid-up capital (including share application deposit) plus reserves and surplus minus intangible assets

Appendix-27

(Reference: Paragraph: 7.11.5; Page: 180)

Working results of Jammu and Kashmir Cements limited for the period
1994-95 to 1998-99

(Rs in crore)

	1994-95	1995-96	1996-97	1997-98	1998-99
(A) Income			(Provisional)		
Sales	17.82	19.09	12.23 [≠]	22.20	32.80
Other receipts [∞]	0.22	0.51	0.30	0.11	0.30
Total (A)	18.04	19.60	12.53	22.31	33.10
(B) Cost of production					
Raw material	1.11	1.06	1.14	1.39	1.82
Manufacturing wages	2.66	3.79	4.16	4.46	5.28
Manufacturing overheads ^{&}	8.42	9.04	9.09	11.64	14.96
Other expenses	1.18	1.30	1.29	1.65	1.96
Total (B)	13.37	15.19	15.68	19.14	24.02
(C) Administrative overheads including remuneration and benefits	1.07	1.09	1.32	1.48	1.73
(D) Interest	1.44	1.57	1.67	1.80	1.82
(E) Depreciation	1.40	1.41	1.51	1.04	1.54
(F) Net accretion/decretion of stocks	(+) 2.30	(-) 0.02	(-) 6.18	(-) 1.46	(+) 2.97
Total (B) to (F)	19.58	19.24	14.00	22.00	32.08
Net profit (+)/loss ^{ff} (-) during the year	(-) 1.54	(+) 0.36	(-) 1.47	(+) 0.31	(+) 1.02

[≠] Lower sales during 1996-97 were due to two long spells of strike

[∞] Includes interest from banks, hire charges of vehicles, sale of disposables and insurance claims received

[&] Includes expenditure on power and fuel, consumables, packing charges, excise duty, etc.

^{ff} The figures of net profit/loss for the years 1995-96 to 1998-99 are provisional and are subject to change

Appendix-28
(Reference: Paragraph: 8.1 (a) ; Page: 203)
Statement of wanting utilisation certificates

Department	Year	Certificates awaited	
		No.	(Rupees in crore)
Education	1997-98	181	40.89
	1998-99	125	29.38
Housing and Urban Development	1997-98	12	34.26
	1998-99	107	77.46
Health and Medical Education	1997-98	6	0.44
	1998-99	6	0.44
Agriculture	1997-98	10	6.19
	1998-99	6	6.64
Law and Justice	1997-98	3	0.01
	1998-99	32	0.91
Social Welfare	1997-98	9	0.09
	1998-99	26	0.09
General Administration	1997-98	9	1.25
	1998-99	15	1.53
Tourism	1997-98	6	0.93
	1998-99	3	0.34
Art and Culture	1997-98	9	4.02
	1998-99	9	3.11
Public Works	1997-98	2	\$
	1998-99	1	\$
Animal Husbandry	1998-99	7	1.08
Industries	1998-99	2	0.87
Information	1998-99	1	\$
Total		587	209.93

^s Negligible

Appendix-29
(Reference: Paragraph: 8.1 (b) ; Page: 203)
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.	General Administration	1996-97 onwards
2.	Industries and Commerce	1996-97 onwards
3.	Housing and Urban Development	1992-93 to 1996-97 and 1998-99 onwards
4.	Agriculture Production and Rural Development	1996-97 onwards
5.	Health and Medical Education	1996-97 onwards
6.	Education/Higher Education	1996-97 onwards
7.	Social Welfare	1996-97 onwards
8.	Forest	1992-93 onwards
9.	Tourism	1992-93 onwards

Appendix-30
(Reference: Paragraph: 8.1 (b);Page: 203)
Bodies which did not furnish annual accounts for 1999-2000 and earlier years

S.No	Name of the Body	Period for which accounts were not received	No. of accounts
1.	Jammu and Kashmir State Social Welfare Advisory Board	1999-2000	1
2.	District Rural Development Agency, Srinagar	1997-98 to 1999-2000	3
3.	District Rural Development Agency, Pulwama	1999-2000	1
4.	District Rural Development Agency, Kupwara	1999-2000	1
5.	District Rural Development Agency, Baramulla	1998-99 and 1999-2000	2
6.	District Rural Development Agency, Rajouri	1996-97 to 1999-2000	4
7.	District Rural Development Agency, Doda	1983-84 to 1999-2000	17
8.	District Rural Development Agency, Leh	1996-97 to 1999-2000	4
9.	District Rural Development Agency, Kargil	1998-99 and 1999-2000	2
10.	District Rural Development Agency, Kathua	1998-99 and 1999-2000	2
11.	District Rural Development Agency, Udhampur	1999-2000	1
12.	District Rural Development Agency, Anantnag	1997-98 to 1999-2000	3
13.	District Rural Development Agency, Poonch	1996-97 to 1999-2000	4
14.	District Rural Development Agency, Budgam	1999-2000	1
15.	Jammu and Kashmir State Sports Council	1997-98 to 1999-2000	3
16.	Desert Development Agency, Leh	1995-96 to 1999-2000	5
17.	Desert Development Agency, Kargil	1998-99 and 1999-2000	2
18.	Jammu Development Authority	1972-73 to 1999-2000	28
19.	Jammu Municipality	1996-97 to 1999-2000	4
20.	Jammu and Kashmir Academy of Art, Culture and Languages	1998-99 and 1999-2000	2
21.	Jammu and Kashmir Housing Board	1992-93 to 1999-2000	8
22.	State Pollution Control Board	1992-93 to 1999-2000	8
23.	Jammu and Kashmir Council for Science and Technology	1986-87 to 1999-2000	14
24.	Kashmir University	1997-98 to 1999-2000	3
25.	Jammu and Kashmir Energy Development Agency	1998-99 and 1999-2000	2
26.	Sher-i-Kashmir Medical Institute Trust, Soura	1986-87 to 1999-2000	14
27.	Jammu Urban Development Agency	1998-99 and 1999-2000	2
28.	Jammu and Kashmir Co-operative Supply and Marketing Federation Limited	1987-88 to 1999-2000	13
29.	Sher-i-Kashmir International Convention Complex	1994-95 to 1999-2000	6
30.	Institute of Management and Public Administration	1988-89 to 1999-2000	12
31.	Board of Secondary Education, Srinagar	1977-78 to 1999-2000	23
32.	Patnitop Development Authority	1995-96 to 1999-2000	5
33.	Srinagar Development Authority	1981-82 to 1999-2000	19
34.	Kashmir Urban Development Agency	1999-2000	1

Appendix-31
(Reference: Paragraph: 8.3.1; Page: 204)
Statement showing bodies/authorities and the period for which their
accounts were received

S.No	Name of the body	Period of accounts received
1.	District Rural Development Agency, Pulwama	1998-99
2.	District Rural Development Agency, Kupwara	1997-98 and 1998-99
3.	District Rural Development Agency, Jammu	1999-2000
4.	District Rural Development Agency, Udhampur	1998-99
5.	Jammu and Kashmir State Sports Council	1995-96 and 1996-97
6.	Srinagar Municipality	1997-98 to 1999-2000
7.	Jammu University	1998-99 and 1999-2000
8.	Jammu and Kashmir State Social Welfare Advisory Board	1996-97 to 1998-99