
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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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: 1.44; Page: 21)

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 the current revenue		As above
Capital repayments Vs Capital borrowings	Capital Repayments Capital Borrowings	Disbursements under major heads 6003 and 6004 Addition under Major Heads 6003 and 6004
Incomplete Projects	State Tax Receipts	Statement No.1 of Finance Accounts
Total Tax Receipts Vs GSDP	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
Debt Vs GSDP		
Vulnerability		
Revenue Deficit		Paragraph No 1.34 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 Total revenue receipts of the Government	Outstanding guarantees	Exhibit-IV
Assets Vs Liabilities	Revenue Receipts Assets and Liabilities Debt	Exhibit-II Exhibit-I Borrowings and other obligations at the end of the year (Statement No. 17 of the Finance Account)

Appendix-2
(Reference: Paragraph: 2.9; Page: 33)
Details of excess expenditure despite obtaining supplementary grants

(Rupees in crore)

S.No	Name of Grant/Department	Original	Supple- mentary	Total grant	Expendi- ture	Excess expenditure
Revenue (voted)						
1.	5-Ladakh Affairs Department	119.32	1.51	120.83	216.30	95.47
2.	18-Social Welfare Department	76.13	13.41	89.54	96.06	6.52
3.	25-Labour, Stationery and Printing Department	22.50	0.34	22.84	27.35	4.51
4.	28-Rural Development Department	-	62.47	62.47	70.53	8.06
5.	29- Transport Department	-	11.06	11.06	29.55	18.49
	Total-Revenue:	217.95	88.79	306.74	439.79	133.05
Capital (voted)						
6	5-Ladakh Affairs Department	51.01	13.37	64.38	185.85	121.47
7.	11-Industries and Commerce Department	21.41	8.56	29.97	35.27	5.30
8.	17-Health and Medical Education Department	17.27	5.05	22.32	43.27	20.95
9.	20-Tourism Department	15.94	8.50	24.44	31.55	7.11
10.	23-Public Health Engineering	107.01	0.52	107.53	175.48	67.95
11.	26-Fisheries Department	2.10	0.40	2.50	6.02	3.52
12.	27-Higher Education Department	15.71	0.14	15.85	20.22	4.37
Capital (charged)						
13.	8-Finance Department	420.16	14.63	434.79	6218.21	5783.42
	Total-Capital:	650.61	51.17	701.78	6715.87	6014.09
	Total-Revenue and Capital:	868.56	139.96	1008.52	7155.66	6147.14

Appendix-3
(Reference: Paragraph: 2.12; Page: 35)
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.	4-Information Department	9.36	0.10	9.46	9.17	0.29
2.	7-Education Department	774.45	20.86	795.31	725.89	69.42
3.	10-Law Department	31.48	4.48	35.96	28.66	7.30
4.	17-Health and Medical Education Department	409.63	7.53	417.16	388.40	28.76
5.	20-Tourism Department	29.66	0.20	29.86	27.12	2.74
6.	23-Public Health Engineering Department	213.87	8.63	222.50	201.90	20.60
7.	24-Hospitality and Protocol Department	4.34	0.10	4.44	4.08	0.36
8.	26-Fisheries Department	14.48	0.53	15.01	13.24	1.77
	Total-I:	1487.27	42.43	1529.70	1398.46	131.24
	II-Revenue (charged)					
9.	1-General Administration Department	3.43	0.04	3.47	3.04	0.43
10.	10-Law Department	8.35	0.43	8.78	7.97	0.81
	Total-II:	11.78	0.47	12.25	11.01	1.24
	III-Capital (voted)					
11.	1-General Administration Department	5.27	16.36	21.63	0.19	21.44
12.	9-Parliamentary Affairs Department	1.00	1.70	2.70	0.25	2.45
13.	13-Animal Husbandry Department	5.00	0.07	5.07	3.46	1.61
14.	19-Housing and Urban Development Department	66.23	7.01	73.24	37.97	35.27
15.	22-Irrigation and Flood Control Department	101.50	1.15	102.65	36.32	66.33
	Total-III:	179.00	26.29	205.29	78.19	127.10
	Grand Total:	1678.05	69.19	1747.24	1487.66	259.58

Appendix-4
(Reference: Paragraph: 2.13; Page: 35)
Excessive supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Expenditure	Saving
	I-Revenue (voted)					
1.	1-General Administration Department	114.00	15.34	129.34	115.49	13.85
2.	2-Home Department	853.11	142.52	995.63	936.60	59.03
3.	9-Parliamentary Affairs Department	7.97	0.84	8.81	8.45	0.36
4.	13-Animal Husbandry Department	98.99	0.62	99.61	99.42	0.19
5.	14-Revenue Department	168.51	27.15	195.66	187.10	8.56
6.	27-Higher Education Department	122.87	5.05	127.92	126.33	1.59
	Total-I:	1365.45	191.52	1556.97	1473.39	83.58
	II-Revenue (charged)					
7.	6-Power Development Department	-	0.23	0.23	0.16	0.07
8.	8-Finance Department	960.38	125.88	1086.26	1047.42	38.84
9.	9-Parliamentary Affairs Department	0.26	0.06	0.32	0.26	0.06
10.	17-Health and Medical Education Department	-	0.01	0.01	-	0.01
	Total-II:	960.64	126.18	1086.82	1047.84	38.98
	III-Capital (voted)					
11.	2-Home Department	14.40	56.75	71.15	18.13	53.02
12.	7-Education Department	13.08	19.91	32.99	26.88	6.11
13.	28-Rural Development Department	-	97.53	97.53	51.23	46.30
14.	29-Transport Department	-	37.16	37.16	5.07	32.09
	Total-III	27.48	211.35	238.83	101.31	137.52
	Grant Total:	2353.57	529.05	2882.62	2622.54	260.08

Appendix-5

(Reference: Paragraph: 2.14; Page: 35)

Cases where 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.	6-Power Development Department	1206.08	1006.66	199.42 (17)
2.	11-Industries and Commerce Department	111.11	86.54	24.57 (22)
3.	12-Agriculture Department	251.84	202.12	49.72 (20)
4.	15-Food, Supplies and Transport	45.77	0.28	45.49 (99)
5.	16-Public Works Department	199.96	178.96	21.00 (11)
6.	19-Housing and Urban Development Department	84.68	69.98	14.70 (17)
II-Capital (voted)				
7.	3-Planning and Development Department	227.05	-	227.05 (100)
8.	8-Finance Department	2.50	-	2.50 (100)
9.	12-Agriculture Department	55.34	16.82	38.52 (70)
10.	14-Revenue Department	1.20	-	1.20 (100)
11.	15-Food, Supplies and Transport Department	846.48	198.70	647.78 (77)
12.	18-Social Welfare Department	15.49	3.69	11.80 (76)
13.	21-Forest Department	62.80	28.61	34.19 (54)
14.	25-Labour Stationery and Printing Department	9.22	0.02	9.20 (100)

Appendix-6
(Reference: Paragraph: 2.18; Page: 36)

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)		
		1999-2000	2000-01	2001-02
I. Revenue –(voted)				
1.	15-Food, Supplies and Transport Department	36.15 (80)	29.69 (61)	45.49 (100)
2.	19-Housing and Urban Development Department	14.30 (18)	10.15 (13)	14.70 (17)
II. Capital-(voted)				
3.	1- General Administration Department	0.86 (28)	6.10 (97)	21.44 (99)
4.	2-Home Department	12.57 (100)	11.19 (89)	53.02 (75)
5.	3-Planning and Development Department	80.68 (100)	119.53 (98)	227.05 (100)
6.	4-Information Department	0.64 (100)	0.65 (100)	0.40 (100)
7.	7-Education Department	16.06 (45)	28.20 (55)	6.11 (19)
8.	12-Agriculture, Rural Development and Co-operative Department	41.83 (45)	48.18 (47)	38.52 (70)
9.	13-Animal Husbandry Department	6.01 (70)	12.06 (81)	1.62 (32)
10.	14-Revenue Department	3.07 (92)	3.82 (100)	1.20 (100)
11.	15-Food, Supplies and Transport Department	351.51 (56)	513.77 (68)	647.78 (77)
12.	18-Social Welfare Department	19.10 (92)	23.92 (97)	11.80 (16)
13.	19-Housing and Urban Development	17.55 (26)	41.16 (54)	35.27 (48)
14.	21-Forest Department	29.10 (86)	59.45 (87)	34.19 (54)
15.	22-Irrigation and Flood Control Department	99.53 (88)	104.30 (81)	66.33 (65)
16.	25-Labour, Stationery and Printing Department	11.45 (97)	14.12 (97)	9.20 (100)

Appendix-7
(Reference: Paragraph: 2.19; Page: 36)

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		662.54
	3435-Ecology and Environment	616.38	
	2012-President/VicePresident/Governor/ Administrator of Union Territory	27.25	
	6202-Loans for Education, Sports, Arts and Culture	8.71	
	6210-Loans for Medical and Public Health	7.61	
	6401-Loans for Crop Husbandry	2.19	
	6403-Loans for Animal Husbandry	0.40	
2.	3-Planng and Development Department		704.99
	3475-Other General Economic Services	19.80	
	2216-Housing	2.84	
	3454-Census, Survey and Statistics	682.35	
3.	5-Ladakh Affairs Department		9.00
	2575-Other Special Area Programmes	9.00	
4.	6-Power Development Department		6775.47
	2801-Power	3275.47	
	6801-Loans for Power Projects	3500.00	
5.	7-Education Department		2862.73
	2202-General Education	623.32	
	4202-Capital outlay on Education, Sports, Art and Culture	2239.41	
6.	8-Finance Department		25327.03
	2030-Stamps and Registration	9.76	
	2040-Sales tax	21.44	
	2071-Pension and Other Retirement benefits	25272.91	
	6003-Internal Debt of the State Government	22.92	
7.	11-Industries and Commerce Department		377.25
	2852-Industries	282.64	
	2851-Village and Small Industries	19.29	
	4885-Capital outlay on Industries and Minerals	60.24	
	6851-Loans to Village and Small Industries	15.08	
8.	12-Agriculture Department		4323.18
	2401-Crop Husbandry	3862.58	
	2402-Soil and Water Conservation	54.07	
	2403-Animal Husbandry	26.51	
	2415-Agriculture Research and Education	48.78	
	2425-Co-operation	143.52	
	2705-Commmand Area Development	85.80	
	4401-Capital Outlay on Crop Husbandry	101.92	
9.	13-Animal Husbandry Department		120.33
	2403-Animal Husbandry	10.55	
	4403-Capital outlay on Animal Husbandry	109.78	
10.	14-Revenue Department		35.83
	2053-District Administration	35.83	

Appendix-7 (concl.)

11.	15-Food, Supplies and Transport Department		12.66
	2408-Food Storage and Warehousing	3.15	
	4235-Capital outlay on Social Security and Welfare	9.51	
12.	16-Public Works Department		213.75
	2059-Public Works	10.76	
	3054-Roads and Bridges	17.99	
	3056-Inland Water Transport	185.00	
13.	17-Health and Medical Education		341.54
	2210-Medical and Public Health	327.40	
	4211-Capital outlay on Family Welfare	14.14	
14.	18-Social Welfare Department		3875.29
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	856.79	
	2235-Social Security and Welfare	2734.70	
	4225-Capital outlay on Welfare of SCs, STs and Other Backward Classes	283.80	
15.	19-Housing and Urban Development Department		540.63
	4216-Capital outlay on Housing	246.99	
	4217-Capital outlay on Urban Development	93.64	
	6217-Loans for Urban Development	200.00	
16.	21-Forest Department		5835.46
	2402-Soil and Water Conservation	2608.39	
	2406-Foetry and Wild Life	2297.88	
	4402-Capital outlay on Soil and Water Conservation	928.15	
	4406-Capital outlay on Forestry and Wild Life.	1.04	
17.	23-Public Health Engineering Department		11682.86
	2215-Water Supply and Sanitation	1045.75	
	4215-Capital outlay on Water Supply and Sanitation	10637.11	
18.	25-Labour, Stationery and Printing Department		842.26
	2058-Stationery and Printing	29.46	
	2230-Labour and Employment	812.80	
19.	27-Higher Education Department		83.98
	2202-General Education	26.69	
	2203-Technical Education	55.43	
	2205-Art and Culture	1.86	
20.	29-Transport Department		2347.37
	2070-Other Administrative Services	21.00	
	3055-Road Transport	1919.52	
	4070-Capital outlay on Other Administrative Services	406.85	
	Grand:Total		66974.15

Appendix-8

(Reference: Paragraph: 2.20; Page: 37)

I. Statement showing position of grants/appropriations where savings exceeded Rs one crore during 2001-02 and where savings were 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	13.85	-	13.85
2.	2-Home Department	59.03	-	59.03
3.	6-Power Development Department	199.42	133.73	65.69
4.	7-Education Department	69.42	-	69.42
5.	8-Finance Department	18.42	2.55	15.87
6.	10-Law Department	7.30	-	7.30
7.	11-Industries and Commerce Department	24.57	-	24.57
8.	14-Revenue Department	8.56	-	8.56
9.	16-Public Works Department	21.00	15.19	5.81
10.	17-Health and Medical Education Department	28.76	-	28.76
11.	19-Housing and Urban Development Department	14.70	-	14.70
12.	20-Tourism Department	2.74	-	2.74
13.	22-Irrigation and Flood Control Department	8.57	-	8.57
14.	23-Public Health Engineering Department	20.60	-	20.60
15.	26-Fisheries Department	1.77	-	1.77
16.	27-Higher Education Department	1.59	-	1.59
Total-I		500.30	151.47	348.83
II-Revenue (charged)				
17.	8-Finance Department	38.84	-	38.84
Total-II		38.84	-	38.84
III-Capital (voted)				
18.	1-General Administration Department	21.44	-	21.44
19.	2-Home Department	53.02	-	53.02
20.	3-Planning and Development Department	227.05	67.84	159.21
21.	7-Education Department	6.11	-	6.11
22.	8-Finance Department	2.50	-	2.50
23.	9-Parliamentary Affairs Department	2.45	-	2.45
24.	12-Agriculture Department	38.52	9.47	29.05
25.	13-Animal Husbandry Department	1.62	-	1.62
26.	14-Revenue Department	1.20	-	1.20
27.	15-Food, Supplies and Transport Department	647.78	380.02	267.76
28.	16-Public Works Department	2.48	0.37	2.11
29.	18-Social Welfare Department	11.80	-	11.80
30.	19-Housing and Urban Development Department	35.27	-	35.27
31.	21-Forest Department	34.19	-	34.19
32.	22-Irrigation and Flood Control Department	66.33	-	66.33
33.	25-Labour, Stationery and Printing Department	9.20	-	9.20
34.	28-Rural Development Department	46.30	-	46.30
35.	29-Transport Department	32.09	-	32.09
Total-III		1239.35	457.70	781.65
Grant Total		1778.49	609.17	1169.32

Appendix-8 (Concl.)

II. Details showing surrender of funds more than available savings

S. No	Name of Grant/Appropriation	Savings	Amount surrendered
1-Revenue (voted)			
1.	12-Agriculture Department	49.72	52.14
2.	15-Food, Supplies and Transport Department	45.49	45.51
	Total:	95.21	97.65

III. Details showing surrender of funds in spite of excess expenditure

S. No	Name of Grant/Appropriation	Amount of excess expenditure	Amount surrendered
Revenue (voted)			
1.	21-Forest Department	31.84	2.93

Appendix-9**(Reference: Paragraph: 3.2.25; Page: 55)****Statement showing stock position of birds in Duck Breeding Farm, Sumbal during the period 1997-2002**

Year	Opening balance of ducks/ducklings	Ducklings received	Total	Mortality	Percentage mortality	Sale of dressed birds
1997-98	128	171	299	248	83	30
1998-99	21	616	637	439	69	9
1999-2000	189	-	189	144	76	-
2000-2001	45	-	45	42	93	3
2001-2002	Nil	-	Nil	Nil	-	-

Appendix-10

(Reference: Paragraph: 3.12.3; Page: 66)

Statement showing the position of funds released and their utilisation

(Rs in lakh)

Year	Opening balance	Central share ^{&}		State's share	Misc. [†] receipts	Total funds available	Expenditure	Closing balance	Percentage utilisation
		Previous years	Current year						
1999-2000	466.48	34.96	346.23	153.00	52.56	1053.23	440.50	612.73	42
2000-01	612.73	54.31	104.76	186.76	58.50	1017.06	599.19	417.87	59
2001-02	417.87	90.47	234.41	154.60	54.37	951.72	716.22	235.50	75
Total		179.74	685.40	494.36	165.43	3022.01	1755.91		

(Source: As per departmental records)

& Releases received during the year
 † Subsidy refunded by the banks and interest on bank balances

Appendix-11

(Reference: Paragraph: 3.12.10; Page: 67)

Statement showing position of cases sponsored, sanctioned and units established

Year	Targets	Sponsored	Sanctioned	Units established	Loan advanced (Rupees in lakh)	Percentage of cases sanctioned to sponsored
1999-2000	15795	9909	5395	5835 [¶]	695.44	54
2000-2001	9265	11164	5506	5023	1361.84	49
2001-2002	7309	12695	6184	5572	1959.58	49
Total	32369	33768	17085	16430	4016.86	51

(Source: Departmental records)

[¶] Includes 2nd subsidy dose to Diary units of 1998-99.

Appendix 12
(Reference: Paragraph: 4.2.11; Page: 82)

**Details of unapproved works not connected with ‘Gutted Bridges Programme’ and
diverted to below mentioned works**

(Rupees in crore)

S. No	Name of Road/work	Releases	Orders reportedly issued by
1.	Sumbal Bandipore road	0.75	Chief Minister
2.	Anantnag vailoo kokernag	2.00	-do-
3.	Wanpow kulgam Road	0.70	-do-
4.	Foot path Boulevard Road	0.40	-do-
5.	Doda- Badarwah Road	0.72	-do-
6.	Fencing of Malkah Graveyard	0.10	Works Minister
7.	Putshahi Bridge	0.13	Minister of State for Home
8.	Habba- Kadal/Zaina Kadal Bridge	1.10	Chief Engineer Kashmir
9.	Nowpora Bridge	0.33	-do-
	Total	6.23	

Appendix 13
(Reference: Paragraph: 4.2.16; Page: 84)

Statement indicating reasons for revision in estimated cost

S.No.	Name of the Scheme	Original cost	Revised cost	Cost overrun	Reasons for revision
		(Rs in lakh)			
1.	Improvement/Upgradation of Mata Sarthal Devi Ji Road	60.84	83.66	22.82	Alignment change necessitated construction of cross drainage works at various places. Construction of retained walls, breast walls for improvement of geometric of road which were not provided in original estimates.
2.	Construction of Shalimar Trigam Road, Km. 1 and 2	69.49	89.81	20.32	The cost increased due to increase in quantities of earth work, length of retained walls, construction of <i>pucca</i> drain in build up area (not provided in original estimates).
3.	Construction of link road from Seman Bridge to Lanyal Km 1 to 2.25	48.68	81.94	33.26	Cost increased due to increase in quantities of earth work in embankment due to change in alignment and increase in length of road from 1.80 to 2.25 km.
4.	Construction of Thathri Jangalwar Figure Road 1 to 5 RD (500)	99.89	128.61	28.72	Increase in cost due to construction of additional 500 meters and improvement in road geometrics, length of retained walls increased.
5.	Construction of Drakshella Bimalnas Road	99.87	144.14	44.27	Cost increased due to improvement of road geometrics at sharp bends provision for additional layer of metalling per km 1 to 4 th . higher appreciation rates for pre-mixing, length of retained walls due to necessities at site, construction of breast walls where the strata was loose no provision for such things was kept in original estimates.
6.	Construction of Mauthala Link Road Km to 5 th	109.62	141.54	31.92	Gradient of the previous proposals were not as per I.R.C. specifications/increase in length of retaining excess/breast walls, and no provision of edge walls/check walls and benching on hillside in original proposals.
7.	Construction of Chirella Link road	55.35	74.47	19.12	Excess due to increase in length of various items of work/increase in rates.
8.	Improvement/Upgradation from Gho to Drauga Road 1 to 3 Km	89.89	109.68	19.79	Increase due to increase in quantum of earthwork due to extra widening/laying 150 mm thick shingling for entire 3 Km new/semi <i>Pucca</i> retained walls not proposed earlier.
9.	Construction/Upgradation of Doda Bharath Road Km 1 to 22 Km	190.22	280.21	89.99	No provision kept in original estimates for land/house compensation (5.00 lakh) increase in length of road from 1.5 km to 2.85 km (45.57 lakh), increase in items of work, sub- base shingling, base metalling, premixing, drainage crossing etc.
10.	Implementation and upgradation of Khelian Goha Road (3rd to 5th Km)	84.15	118.40	34.25	Against provision of 3984 cum of earth work in original estimates 22490 cum was estimated (564 <i>per cent</i>). Retaining walls were not provided in original estimates but same were provided now.

Appendix 13 (concl.)

11.	Construction/Upgradation Udyanpur link road Km	55.60	88.15	32.55	As against provision of 6465 (x-sections) 22840 (x-sections) required (353 <i>per cent</i> increase) besides increase in cost of pre mix and other items.
12.	Construction/Upgradation of Shiva link road	96.14	143.28	47.14	Increase in earth work and walling from 29467 to 54785 (186 <i>per cent</i>), tender appreciation in cost of sub base shingling/base metalling/pre-mixing etc. Increase in Semi-Pucca/walls (250 to 550) (220 <i>per cent</i>) and brest walls 200 to 520 (160 <i>per cent</i>), etc.
13	Strengthening/Upgradation of Chahtroo Sungpora motorable road	73.45	112.58	39.13	Quantity of earth work was incorporated in original project on tentative/assumption basis and site plan was not prepared as per site conditions. Increase from 16.27 to 44.47 lakh (173 <i>per cent</i>) due to change in B.T. laying from manual to hot-mix/provision of walling kept on lower side to reduce cost of scheme below Rs 100 lakh.
14.	Chowki Kulwanta Road Udampur	158.11	225.34	67.23	Change of proposals at site in Km 3 rd , 5 th , 6 th /additional drainage works.
15.	Improvement/Ugragadation of Ramnagar Iudi Road Udampur	62.86	105.82	42.96	Inclusion of new items/additional cross drainages crossings/cost of Bitumen.
16.	Sumb Goran Dalti Road (Div. No 1, Jammu)	158.34	188.83	30.49	Increase in height of drainage walls/escalation in cost of material/carriage.
	Total	1512.50	2116.46	603.96	

Appendix-14

(Reference: Paragraph: 7.1.2.1.1; Page: 128)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2002 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 ^v loans received during the year	Loans outstanding at the close of 2001-02 ^w			Debt-Equity ratio for 2001-02 (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	1320.37	Nil	1320.37	4 (3)	500.62	415
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	Nil	Nil	314.36	6876.11	7190.47	8 (7)	80.74	443
Sector-wise Total:		859.92	413.76	Nil	Nil	1273.68	Nil	Nil	Nil	1634.73	6876.11	8510.84	7 (6)	581.36	858
Industry Sector															
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	Nil	Nil	17725.62	195.00	17920.62	10 (9)	1014.63	2732
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	512.12	Nil	512.12	2 (2)	1171.62	389

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

^w Long-term loans only

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 2001-02			Debt-Equity ratio for 2001-02 (previous year)	Turn-over	Manpower (number of employees)		
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Nil	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	4657.64	Nil	Nil	Nil	4657.64	80.00	Nil	115.56	5.00	3083.55	3088.55	1 (1)	291.04	550		
6.	Himalayan Wool Combers Limited	136.50	-	-	-	136.50	Information awaited										
Sector-wise Total:		6889.82	Nil	Nil	Nil	6889.82	80.00	Nil	115.56	18242.74	3278.55	21521.29	3 (3)	2477.29	3671		
Handloom and Handicrafts Sector																	
7	Jammu and Kashmir State Handloom Development Corporation Limited	174.43*	150.07	Nil	Nil	324.50	Nil	183.28	Nil	2800.35	Nil	2800.35	9 (7)	593.28	550		
8	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	592.12	89.00	Nil	Nil	681.12	30.00	189.08	Nil	3453.00	143.88	3596.88	5 (5)	334.00	456		
9	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a subsidiary of Himalayan Wool Combers Limited)	40.00	-	-	-	40.00	Information awaited										

* As intimated by the Company, paid-up capital of Rs 316.90 lakh at the end of 2000-01 was bifurcated by it in State share (Rs 174.43 lakh) and Central share (Rs 142.47 lakh).

Appendix-14 (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 2001-02			Debt-Equity ratio for 2001-02 (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
	Sector-wise Total:	806.55	239.07	Nil	Nil	1045.62	30.00	372.36	Nil	6253.35	143.88	6397.23	6 (6)	927.28	1006
Mining Sector															
10.	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	Nil	50.00	10436.88	50.00	10486.88	13 (26)	210.28	1334
	Sector-wise Total:	800.00	Nil	Nil	Nil	800.00	Nil	Nil	50.00	10436.88	50.00	10486.88	13 (26)	210.28	1334
Construction Sector															
11	Jammu and Kashmir Projects Construction Corporation Limited	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	30.00	131.54	161.54	1 (1)	517.15	1346
12	Jammu and Kashmir Police Housing Corporation Limited	205.00*	Nil	Nil	Nil	205.00	Nil	Nil	Nil	Nil	Nil	Nil	- (-)	-	8
	Sector-wise Total:	357.50	Nil	Nil	Nil	357.50	Nil	Nil	Nil	30.00	131.54	161.54	0.5 (1)	517.15	1354
Development of Economically Weaker Sections Sector															
13	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	539.00	524.05	Nil	Nil	1063.05	10.00	Nil	430.42	Nil	914.67	914.67	1 (1)	16.03	111

* Invested by the Government in the Company during 1997-98 to 2000-01.

Appendix –14 (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 2001-02			Debt-Equity ratio for 2001-02 (previous year)	Turnover	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
14	Jammu and Kashmir State Women's Development Corporation Limited	170.53	Nil	Nil	Nil	170.53	3.00	Nil	155.00	Nil	345.11	345.11	2 (1)	-	26
	Sector-wise Total:	709.53	524.05	Nil	Nil	1233.58	13.00	Nil	585.42	Nil	1259.78	1259.78	1 (1)	16.03	137
	Cement Sector														
15.	Jammu and Kashmir Cements Limited	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	342.83	Nil	342.83	0.2 (1)	1783.37	683
	Sector-wise Total:	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	342.83	Nil	342.83	0.2 (1)	1783.37	683
	Tourism Sector														
16.	Jammu and Kashmir State Tourism Development Corporation Limited	2007.83	Nil	Nil	Nil	2007.83	Nil	Nil	Nil	426.00	Nil	426.00	0.2 (0.2)	164.00	799
17	Jammu and Kashmir State Cable Car Corporation Limited	2485.12	Nil	Nil	Nil	2485.12	14.00	Nil	Nil	Nil	Nil	Nil	- (-)	-	88
	Sector-wise Total:	4492.95	Nil	Nil	Nil	4492.95	14.00	Nil	Nil	426.00	Nil	426.00	0.09 (0.10)	164.00	887
	Power Sector														
18.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	Nil	38268.00	7770.00	84544.00	92314.00	185 (37)	-	6300
	Sector-wise Total:	500.00	Nil	Nil	Nil	500.00	Nil	Nil	38268.00	7770.00	84544.00	92314.00	185 (37)	-	6300

Appendix –14 (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 2001-02			Debt-Equity ratio for 2001-02 (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
Finance Sector															
19.	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2238.49	4816.02	Nil	Nil	Nil	Nil	18452.55	18452.55	4 (4)	135374.35	6495
	Sector-wise Total:	2577.53	Nil	Nil	2238.49	4816.02	Nil	Nil	Nil	Nil	18452.55	18452.55	4 (4)	135374.35	6495
	Total-(A)	19493.47	1176.88	Nil	2238.49	22908.84	137.00	372.36	39018.98	45136.53	114736.41	159872.94	7 (4)	-	-
(B) Working Statutory Corporations															
Transport Sector															
1	Jammu and Kashmir State Road Transport Corporation	9082.06	1501.09	Nil	Nil	10583.15	45.00	1920.00	Nil	20897.64	1168.66	22066.30	2 (2)	4209.00	5107
	Sector-wise Total:	9082.06	1501.09	Nil	Nil	10583.15	45.00	1920.00	Nil	20897.64	1168.66	22066.30	2 (2)	4209.00	5107
Finance Sector															
2	Jammu and Kashmir State Financial Corporation Limited	4267.40	2092.40	Nil	19.91	6379.71	Nil	Nil	540.00	35.94	15327.94	15363.88	2 (1)	689.00	304
	Sector-wise Total:	4267.40	2092.40	Nil	19.91	6379.71	Nil	Nil	540.00	35.94	15327.94	15363.88	2 (1)	689.00	304
Forest Sector															
3.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	6077.00	4417.52	10494.52	12 (9)	-	4667
	Sector-wise Total:	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	6077.00	4417.52	10494.52	12 (9)	-	4667
Power Sector															
4.	State Electricity Board	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2745.54	Nil	24389.72	24389.72	-	-	7
	Sector-wise Total:	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2745.54	Nil	24389.72	24389.72	-	-	7

Appendix- 14 (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 2001-02			Debt-Equity ratio for 2001-02 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Nil	Government	Others			
<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>
	Total (B) :	14252.46	3593.49	Nil	19.91	17865.86	45.00	1920.00	3285.54	27010.58	45303.84	72314.42	4 (4)		
	Grand Total (A+B):	33745.93	4770.37	Nil	2258.40	40774.70	182.00	2292.36	42304.52	72147.11	160040.25	232187.36	-	-	-
(C)	Non-working company														
	Tawi Scooters Limited	80.40	Nil	Nil	Nil	80.40	Nil	Nil	Nil	83.21	Nil	83.21	1	-	2
	Total-(C)	80.40	Nil	Nil	Nil	80.40	Nil	Nil	Nil	83.21	Nil	83.21	1	-	2
	Grand Total (A+B+C):	33826.33	4770.37	Nil	2258.40	40855.10	182.00	2292.36	42304.52	72230.32	160040.25	232270.57			

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2001-02, figures are provisional as given by the companies and corporations)

Appendix-15
(Reference: Paragraph: 7.1.2.4; Page: 130)
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
Agriculture and Allied Sector													
1	Jammu and Kashmir State Agro Industries Development Corporation Limited	Agriculture Production	30 January 1970	1986-87	2002-03	(-) 195.07	(+) 43.37	234.33	(-) 584.71	(-) 256.53	(-)195.07	(-) 76.00	14
2	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	-do-	10 April 1978	1991-92	2001-2002	(-) 607.66	Nil	920.00	(-) 3070.18	1089.49	(-) 197.69	(-)18.14	9
Sector-wise Total:						(-) 802.73	(+) 43.37	1154.33	(-) 3654.89	832.96	(-) 392.76	-	
Industry Sector													
3.	Jammu and Kashmir Industries Limited	Industries and Commerce	4 October 1960	1993-94	1999-2000	(-) 1426.19	Nil	1783.83	(-) 5876.83	(-) 213.78	(-) 1031.52	(-) 482.51	7
4	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1984-85	2002-03	(+) 9.55		186.50	(+) 38.45	(+) 294.40	(+) 22.54	7.65	16
5.	Jammu and Kashmir State Industrial Development Corporation Limited	-do-	17 March 1969	1993-94	2001-2002	(-) 373.03	(+) 27.00	3362.64	(-) 1873.45	(+) 4928.38	(-) 57.32	(-) 01.16	7
6	Himalayan Wool Combers Limited	-do-	24 January 1978	1999-2000	2000-01	(-) 129.05	Nil	136.50	(-) 1049.02	(-) 171.39	(-) 117.80	68.73	1
Sector-wise Total:						(-) 1918.72	(+) 27.00	5469.47	(-) 8760.85	(+) 4837.61	(-) 1184.10	-	

Appendix-15 (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
Handloom and Handicrafts Sector													
7	Jammu and Kashmir State Handloom Development Corporation Limited	Industries and Commerce	29 June 1981	1993-94	2002-03	(-) 71.49	(+) 4.60	299.90	(-) 376.64	(+) 922.74	(-) 30.29	(-) 3.28	7
8.	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	-do-	6 June 1970	1991-92	2002-03	(-) 250.18	Nil	175.10	(-) 750.24	(-) 5.90	(-) 109.22	(-) 1851	9
9	Jammu and Kashmir State 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	-	-	9
Sector-wise Total:						(-) 321.70	(+) 4.60	475.00	(-) 1126.91	916.84	(-) 139.51	15.22	
Mining Sector													
10	Jammu and Kashmir Minerals Limited	Industries and Commerce	5 February 1960	1988-89	2001-02	(-) 211.69	Nil	800.00	(-) 1023.62	390.66	(-) 205.49	(-) 52.60	12
Sector-wise Total:						(-) 211.69	Nil	800.00	(-) 1023.62	390.66	(-) 205.49	(-) 52.60	
11	Jammu and Kashmir Projects Construction Corporation Limited	Public Works	22 May 1965	1984-85	2001-02	(-) 40.89	Nil	145.00	(-) 42.84	162.83	(-) 37.55	(-) 23.06	16

Appendix-15 (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
12	Jammu and Kashmir Police Housing Corporation Limited	Public Works	26 December 1997	Accounts not furnished									
Sector-wise Total:						(-) 40.89	Nil	145.00	(-) 42.84	162.83	(-) 37.55	(-) 23.06	
Development of Economically Weaker Sections Sector													
13	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Social Welfare	April 1986	1991-92	2001-02	(-) 2.85	Nil	356.00	(-) 17.96	476.68	(-) 1.85	(-) 0.39	9
14	Jammu and Kashmir State Women's Development Corporation Limited **	-do-	10 May 1991	1992-93	2001-02	Nil	Nil	2.00	Nil	1.11	Nil	-	8
Sector wise Total:						(-) 2.85	Nil	358.00	(-) 17.96	477.79	(-) 1.85	(-) 0.39	
Cement Sector													
15	Jammu and Kashmir Cements Limited	Industry and Commerce	24 December 1974	1994-95	1999-2000	(-) 153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12	(-) 0.71	6
Sector-wise Total:						(-) 153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12	(-) 0.71	
Tourism Sector													
16	Jammu and Kashmir State Tourism Development Corporation Limited	Tourism	13 February 1970	1988-89	2001-02	(+) 10.98	Nil	285.15	(-) 103.26	489.87	12.04	2.46	12
17	Jammu and Kashmir State Cable Car Corporation Limited***	-do-	28 November 1988	1991-92	2002-03	Nil	Nil	2239.12	Nil	2212.06	Nil	-	9
Sector-wise Total:						(+) 10.98	Nil	2524.27	(-) 103.26	2701.93	12.04	0.45	
Power Sector													
18	Jammu and Kashmir State Power Development Corporation Limited#	Power Development	16 February 1995	1995-96	2002-03	Nil	Nil	500.00	Nil	13114.86	-	-	5

Appendix-15 (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
Sector-wise Total:						Nil	Nil	500.00	Nil	13114.86	-	-	-
Finance Sector													
19	Jammu and Kashmir Bank Limited	Finance	10 October 1938	2001-02	2002-03	(+) 25980.09	Nil	4816.01	-	912128.07	117518.60	12.88	-
Sector-wise Total:						(+) 25980.09	Nil	4816.01	-	912128.07	117518.60	12.88	
Total-A Working Government Companies						(+) 22538.65	(+)74.97	17791.75	(-) 15695.82	936990.26	115559.26	12.33	
(B) Working Statutory corporations													
Transport Sector													
1	Jammu and Kashmir State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	1999-2000	2002-03	(-) 4296.60	(+) 364.00	10200.64	(-) 35297.00	(-) 7496.12	(-) 2355.61	(-) 31.42	1
Sector-wise Total:						(-) 4296.60	(+) 364.00	10200.64	(-) 35297.00	(-)7496.12	(-)2355.61	(-) 31.42	
Financing Sector													
2	Jammu and Kashmir State Financial Corporation Limited	Finance	2 December 1959	2000-01	2002-03	(-) 30.32	(+) 9.12	6379.71	(-) 17649.77	21635.75	(+) 940.69	4.35	-
Sector-wise Total:						(-) 30.32	(+) 9.12	6379.71	(-) 17649.77	21635.75	(+) 940.69	4.35	-
Forest Sector													
3	Jammu and Kashmir State Forest Corporation Limited	Forest	10 May 1978	Accounts for the years 1996-97 and onwards not received. (The Corporation was incorporated in 1978-79, however, its audit was entrusted to the CAG from 1996-97)									
Total B:						(-) 4326.92	(+) 373.12	16580.35	(-) 52946.77	14139.63	(-) 1414.92	10	-
(C)-Non- Working Companies													
	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	11
Total-C						(-) 6.14	Nil	80.40	(-) 104.23	58.69	(-) 1.25	(-) 2.13	
Grand total (A+B+C):						(+) 18205.59	(+) 448.09	34452.50	(-) 68746.82	951188.58	114143.09	12	-

* 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

Power generated has not been accounted for as there was no power purchase agreement during the period. No bills were raised against the State Government.

Appendix-16

(Reference: Paragraph 7.1.2.3; Page: 129)

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 2002

(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		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(A) Govt. Companies																
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	8.99	100.03	Nil	109.02	3.80 (1.16)	Nil	Nil	Nil	3.80 (1.16)	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	Nil	137.23	Nil	137.23	Nil (6876.11)	Nil	Nil	Nil	Nil (6876.11)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	1490.00	Nil	1490.00	Nil	Nil (195.00)	Nil	Nil	Nil (195.00)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	Nil	65.00	Nil	65.00	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5.	Jammu and Kashmir State Industrial Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (747.30)	Nil	Nil	Nil (747.30)	Nil	Nil	Nil	Nil	Nil	Nil
6.	Himalayan Wool Combers Limited	Information not received														
7.	Jammu and Kashmir State Handloom Development Corporation Limited	Nil	68.60	Nil	68.60	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8.	Jammu and Kashmir State Handicrafts (Sales and Export) Corporation Limited	141.25	77.05	Nil	218.30	Nil (140.00)	Nil	Nil	Nil	Nil (140.00)	Nil	Nil	Nil	Nil	Nil	Nil
9.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited	Information not received														

Appendix-16 (Contd.)

S.No.	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
10.	Jammu and Kashmir Minerals Limited	Nil	519.21	Nil	519.21	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
11.	Jammu and Kashmir Projects Construction Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (241.48)	Nil	Nil	Nil (241.48)	Nil	Nil	Nil	Nil	Nil	Nil
12.	Jammu and Kashmir Police Housing Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
13.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	40.00	10.00	Nil	50.00	Nil	400.00 (873.02)	Nil	Nil	400.00 (873.02)	Nil	Nil	Nil	Nil	Nil	Nil
14.	Jammu and Kashmir State Women's Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
15.	Jammu and Kashmir Cements Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	29.29	Nil	29.29	Nil	Nil
16.	Jammu and Kashmir State Tourism Development Corporation Limited	497.44	20.00	Nil	517.44	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
17.	Jammu and Kashmir State Cable Car Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
18.	Jammu and Kashmir State power Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (73665.00)	Nil	Nil	Nil (73665.00)	Nil	Nil	Nil	Nil	Nil	Nil
19.	Jammu and Kashmir Bank Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (A):	687.68	2487.12	Nil	3174.80	3.80 (7017.27)	400.00 (75721.80)	Nil	Nil	403.80 (82739.07)	Nil	29.29	Nil	29.29	Nil	Nil
(B)	Working Statutory Corporation															
1.	Jammu and Kashmir State Road Transport Corporation Limited	Nil	Nil	Nil	Nil	500.00 (500.00)	Nil	Nil	Nil	500.00 (500.00)	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Financial Corporation Limited.	Nil	Nil	Nil	Nil	Nil	Nil (8397.50)	Nil	Nil	Nil (8397.50)	Nil	Nil	Nil	Nil	Nil	Nil

Appendix-16 (Concl.)

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
3	Jammu and Kashmir State Electricity Board	Nil	Nil	Nil	Nil	Nil	2745.54 (24389.72)	Nil	Nil	2745.54 (24389.72)	Nil	Nil	Nil	Nil	Nil	Nil
4	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	500.00 (500.00)	2745.54 (32787.22)	Nil	Nil	3245.54 (33287.22)	Nil	Nil	Nil	Nil	Nil	Nil
(C)	Non-working Government Companies															
1	Tawi Scooters Limited.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total-(C)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Grand Total (A+B+C):	687.68	2487.12	Nil	3174.80	503.80 (7517.27)	3145.54 (108509.02)	Nil	Nil	3649.34 (116026.29)	Nil	29.29	Nil	29.29	Nil	Nil

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

Appendix-17
(Reference: Paragraph: 7.1.2.5; Page: 131)
Statement showing financial position of the Statutory Corporations
(Rupees in crore)

	Particulars	1997-98	1998-99	1999-2000
1.	Jammu and Kashmir State Road Transport Corporation Limited			
A.	Liabilities			
	Capital (including capital loan and equity capital)	91.76	97.00	102.01
	Borrowings:	133.13	149.24	176.01
	Trade dues and other liabilities (including provisions)	91.36	110.48	133.49
	Total-A	316.25	356.72	411.51
B.	Assets			
	Gross block	39.30	36.79	40.33
	<i>Less depreciation</i>	<i>4.94</i>	<i>5.07</i>	<i>3.34</i>
	Net fixed assets	34.36	31.72	36.99
	Current assets, loans and advances	14.93	15.00	21.55
	Accumulated loss	266.96	310.00	352.97
	Total-B	316.25	356.72	411.51
C	Capital employed*	(-) 42.07	(-)63.76	(-)74.96

2. State Financial Corporation

	Particulars	1998-99	1999-00	2000-01
A.	Liabilities			
	Paid-up capital	63.80	63.80	63.80
	Reserve funds and surplus	5.59	5.59	5.59
	Borrowings:			
	Bonds and debentures	84.71	79.93	79.93
	Others (including State Government)	55.27	64.97	69.11
	Other liabilities and provisions	142.04	140.83	154.39
	Total	351.41	355.12	372.82
B	Assets			
	Cash and bank Balances	21.35	27.64	30.03
	Loans and advances	141.55	134.02	127.70
	Net fixed assets	0.40	0.36	0.64
	Investments and other assets	13.60	16.91	37.95
	Accumulated loss	174.51	176.19	176.50
	Total-B	351.41	355.12	372.82
C	Capital employed	209.26	211.83	216.36

* 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-18
(Reference: Paragraph:7.1.2.5; Page: 131)
Statement showing working results of the Statutory Corporations
(Rupees in crore)

	Particulars	1997-98	1998-99	1999-2000
1.	State Road Transport Corporation			
	Operating and non-operating			
	(a) Revenue	30.63	34.55	42.09
	(b) Expenditure	68.85	77.59	85.06
	(c) Surplus (+)/Deficit (-)	(-38.22)	(-43.04)	(-42.97)
	Interest on capital and loans	16.70	19.12	19.53
	Return on capital employed	(-21.52)	(-23.92)	(-23.44)
2	Jammu and Kashmir State Financial Corporation	1998-99	1999-2000	2000-01
A	Income			
	(a) Interest on loans and advances	16.77	12.16	6.89
	(b) Other income	0.25	1.51	2.39
	Total-A	17.02	13.67	9.28
B	Expenditure			
	(a) Interest on long-term loans	12.28	10.84	9.35
	(b) Other expenditure	7.45	6.78	6.82
	Total-B	19.73	17.62	16.17
C	Profit (+)/Loss (-)	(-2.71)	(-3.95)	(-6.89)
D	Total return on capital employed	9.57	6.89	2.46
E	Percentage of return on capital employed	4.58	3.25	1.14

Appendix-19
(Reference: Paragraph:7.1.2.5.4; Page: 132)
Statement showing operational performance of Statutory corporations
(Rupees in crore)

Particulars	1997 -98	1998-99	1999-2000			
1. Jammu and Kashmir State Road Transport Corporation Limited						
Average number of vehicles held	1184	1287	1258			
Average number of vehicles on road per day	687	731	807			
Percentage utilisation of vehicles	58	57	64			
Number of employees	5672	5609	5506			
Employee-vehicle ratio	4.80:1	4.35	4.37			
No. of routes operated at the end of the year	NA	NA	NA			
Route kilometers (in lakh)	0.16	0.16	0.16			
Kms covered (in lakh)						
(i) Gross	272.60	273.97	313.14			
(ii) Net	267.37	271.39	310.99			
(iii) Dead	5.23	2.58	2.15			
Percentage of dead kms to gross kms	1.92	0.94	0.69			
Average km covered/bus/day	0.39	0.37	0.39			
Average operating revenue/km (in paisa) over previous year's income (<i>per cent</i>)	11.00	12.08	12.96			
Average expenditure per km.	26.00	28.59	27.35			
Increase in operating expenditure per km over previous year's expenditure (<i>per cent</i>)	NA	NA	NA			
Loss per km (in paisa)	(-15.00)	(-16.51)	(-14.39)			
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	NA	NA	NA			
Passenger km operated (in crore)	NA	2.71	3.11			
Occupancy ratio (Load factor)	97	95	99			
Kilometers obtained per litre of (a) Diesel oil (b) Engine oil	NA	NA	NA			
2. Jammu and Kashmir State Financial Corporation Limited						
	1998-99		1999-2000		2000-01	
	No.	Amount	No.	Amount	No	Amount
Applications pending at the beginning of the year	199	1.41	162	4.21	156	7.24
Applications received	255	18.63	459	30.42	320	23.55
Total:	454	20.04	621	34.63	476	30.79
Applications sanctioned	261	15.18	395	20.49	263	18.86
Applications cancelled/withdrawn/rejected/reduced	31	0.66	70	5.44	-	-
Applications pending at the close of the year	162	4.21	156	7.24	213	11.93
Loans disbursed	192	7.90	339	15.98	292	10.91
Loans outstanding at the close of the year	-	4.13	4614	490.18	3686	531.79
Amount overdue for recovery at the close of the year		4.33	2741	462.70	3277	494.94
(a) Principal		NA		NA		NA
(b) Interest		NA		NA		NA
Percentage of default to total loans outstanding	105		94		93	

Appendix-20
(Reference: Paragraph: 7.1.6; Page: 136)
Statement showing department-wise outstanding Inspection Reports (IRs)

S.No	Name of the department/institution	No. of PSUs	No. of outstanding Inspection Reports	No. of outstanding paragraphs	Earliest year from which outstanding
1	Industries and Commerce	8	353	1148	1981-82
2	Agriculture	2	66	231	1983-84
3	Public Works	2	69	259	1976-77
4	Social Welfare	2	13	55	1988-89
5	Tourism	2	52	145	1985-86
6	Power Development	1	112	308	1981-82
7	Finance	1	51	241	1987-88
8	State Financial Corporation	1	49	176	1979-80
9	Government Press	1	12	34	1983-84
	Total	20	777	2597	

Appendix-21
(Reference: Paragraph:7.1.6; Page: 136)

Statement showing department-wise draft paragraphs/reviews, replies to which are awaited

S.No	Name of department	No. of draft paragraphs	No. of reviews	Period of issue
1	Forest	-	1	July 2002
2	Finance	1	-	March 2002
3	Food Supplies	2	-	April 2002/June 2002
4	Transport and Information	1	-	April 2002

Appendix-22
(Reference: Paragraph:7.2.5; Page: 139)

Statement showing financial position of Jammu and Kashmir State Forest Corporation for the five-year period from 1996-97 to 2000-01

(Rupees in crore)

	Particulars	1996-97	1997-98	1998-99	1999-2000	2000-01
A.	Liabilities					
1.	Share capital	9.03	9.03	9.03	9.03	9.03
2.	Reserves and Surplus	1.23	1.23	1.23	1.23	1.23
3.	Borrowings	18.06	18.06	18.06	18.06	18.06
4.	Current liabilities and provisions					
	(a) Current liabilities	270.38	381.43	379.82	399.59	417.64
	(b) Provisions	225.57	245.66	257.76	271.09	285.21
	Total (A)	524.27	655.41	665.90	699.00	731.17
B.	Assets					
1.	Net fixed assets	2.56	2.71	2.64	2.51	2.78
2.	Current assets and loans and advances					
	(a) Current assets	360.18	467.28	451.42	451.38	433.90
	(b) Loans and advances	2.45	2.48	2.51	2.51	2.51
3.	Accumulated losses	159.08	182.94	209.33	242.60	291.98
	Total (B)	524.27	655.41	665.90	699.00	731.17
C.	Net worth	(-)148.82	(-)172.68	(-)199.07	(-) 232.34	(-)281.72
D.	Capital employed	(-) 130.77	(-) 154.63	(-) 181.01	(-) 214.29	(-) 263.67

Appendix-23
(Reference: Paragraph: 7.2.5; Page: 139)

Statement showing working results of Jammu and Kashmir State Forest Corporation for the five years from 1996-97 to 2000-01

(Rupees in crore)

	Particulars	1996-97	1997-98	1998-99	1999-2000	2000-01
A.	Income					
1.	Sales	34.47	49.68	73.47	73.56	87.25
2.	Accretion (+)/decretion (-) of stocks	41.24	58.12	10.53	14.41	(-)46.67
3.	Miscellaneous receipts	0.15	0.59	0.24	0.12	0.41
	Total (A)	75.86	108.39	84.24	88.09	40.99
B.	Expenditure					
1.	Royalty charged	20.93	57.22	42.76	47.79	24.56
2.	Production overheads	12.79	28.35	23.03	24.35	23.13
3.	Administrative expenses	19.44	24.03	27.91	31.28	32.54
4.	Selling and distribution expenses	0.34	0.53	0.50	0.53	0.55
5.	Material losses	19.74	14.18	8.54	9.96	5.56
6.	Depreciation	0.19	0.20	0.20	0.20	0.20
	Total (B)	73.43	124.51	102.94	114.11	86.54
C.	Operating profit (+)/loss(-)	(+) 2.43	(-)16.12	(-)18.70	(-)26.02	(-)45.55
D.	Interest on loan	7.17	7.11	7.25	7.25	3.63
E.	Expenditure on planning/research/projects	0.07	0.63	0.43	-	0.20
F.	Net profit (+)/loss (-) (C-D-E)	(-) 4.81	(-) 23.86	(-) 26.38	(-) 33.27	(-) 49.38

Appendix-24

(Reference: Paragraph: 8.1.3; Page: 152)
Statement of wanting utilisation certificates

Department		Certificates awaited	
		No.	(Rupees in crore)
Education	1999-00	158	61.79
	2000-01	168	77.66
Housing and Urban Development	1999-00	227	99.42
	2000-01	82	61.27
Health and Medical Education	1999-00	15	0.34
	2000-01	20	0.52
Agriculture	1999-00	14	12.71
	2000-01	47	46.21
Law and Justice	1999-00	20	1.16
	2000-01	15	1.76
Social Welfare	1999-00	26	0.92
	2000-01	28	0.13
General Administration	1999-00	21	2.22
	2000-01	12	2.40
Tourism	1999-00	8	2.16
	2000-01	2	0.98
Art and Culture	1999-00	11	4.00
	2000-01	13	4.28
Public Works	1999-00	1	*
Animal Husbandry	1999-00	10	1.00
Industries	2000-01	12	4.87
Ladakh Affairs	1999-00	4	0.22
	2000-01	5	0.18
Transport	2000-01	3	10.06
Total		922	396.26

* Negligible

Appendix-25

(Reference: Paragraph: 8.1.4 ; Page: 152)

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.	Science and Technology	2001-02

Appendix-26
(Reference: Paragraph: 8.1.4; Page: 152)
Bodies which did not furnish annual accounts for 2001-02 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 and 2001-02	3
2.	District Rural Development Agency, Pulwama	1999-2000 and 2001-02	3
3.	District Rural Development Agency, Kupwara	2001-02	1
4.	District Rural Development Agency, Baramulla	2001-02	1
5.	District Rural Development Agency, Rajouri	2001-02	1
6.	District Rural Development Agency, Doda	1983-84 to 2000-01	19
7.	District Rural Development Agency, Kargil	2001-02	1
8.	District Rural Development Agency, Anantnag	2001-02	1
9.	District Rural Development Agency, Poonch	2001-02	1
10.	Jammu and Kashmir State Sports Council	1997-98 to 2001-02	5
11.	Desert Development Agency, Leh	2001-02	1
12.	Desert Development Agency, Kargil	2001-02	1
13.	Jammu Development Authority	1972-73 to 2001-02	30
14.	Jammu Municipality	1996-97 to 2001-02	6
15.	Jammu and Kashmir Academy of Art, Culture and Languages	1998-99 to 2001-02	4
16.	Jammu and Kashmir Housing Board	1992-93 to 2001-02	10
17.	State Pollution Control Board	1992-93 to 2001-02	10
18.	Jammu and Kashmir Council for Science and Technology	1986-87 to 2001-02	16
19.	Kashmir University	1969-70 to 2001-02	33
20.	Jammu and Kashmir Energy Development Agency	1998-99 to 2001-02	4
21.	Sher-i-Kashmir Medical Institute Trust, Soura	1986-87 to 2001-02	16
22.	Jammu Urban Development Agency	2001-02	1
23.	Jammu and Kashmir Co-operative Supply and Marketing Federation Limited	1987-88 to 2001-02	15
24.	Sher-i-Kashmir International Convention Complex	1998-99 to 2001-02	4
25.	Institute of Management and Public Administration	1988-89 to 2001-02	14
26.	Board of Secondary Education, Srinagar	1977-78 to 2001-02	25
27.	Patnitop Development Authority	2001-02	1
28.	Srinagar Development Authority	1981-82 to 2001-02	21
29.	Kashmir Urban Development Agency	1992-93 to 2001-02	10
30.	University of Jammu	1969-70 to 2001-02	33
31.	Srinagar Municipality	1998-99 to 2001-02	4

Appendix-27
(Reference: Paragraph: 8.1.8; Page: 153)
Statement showing bodies/authorities and the period for which their
accounts were received

S.No	Name of the Body	Period of accounts received
1.	Jammu Urban Development Agency	1999-2000 and 2000-2001
2.	District Rural Development Agency, Kargil	2000-01
3.	District Rural Development Agency, Udhampur	1999-00 to 2001-02
4.	District Rural Development Agency, Kathua	2000-01 and 2001-02
5.	Desert Development Agency, Kargil	1999-00 and 2000-01
6.	Patnitop Development Authority	1995-96 to 2000-01
7.	District Rural Development Agency, Doda	2001-02
8.	District Rural Development Agency, Kathua	2000-01 and 2001-02
9.	District Rural Development Agency, Srinagar	1997-98 to 2001-02
10.	District Rural Development Agency, Kupwara	1999-00 and 2000-01
11.	District Rural Development Agency, Baramulla	1998-99 to 2000-01
12.	District Rural Development Agency, Rajouri	1996-97 to 2000-01
13.	District Rural Development Agency, Poonch	1996-97 to 2000-01
14.	District Rural Development Agency, Budgam	1999-00 and 2001-02
15.	District Rural Development Agency, Anantnag	1997-98 to 2000-01
16.	District Rural Development Agency, Jammu	2001-02
17.	Sher-i-Kashmir International Convention Complex	1994-95 to 1997-98
18.	District Rural Development Agency, Leh	1996-97 to 2001-02
19.	Desert Development Agency, Leh	1995-96 to 2000-01

Appendix-28
(Reference: Paragraph: 8.1.14;Page: 156)
Department-wise statement showing performance of autonomous bodies

Name of department	Total number of bodies	Number of Autonomous Bodies							Any other interesting point noticed from the audit of accounts
		Did not render the accounts (year of accounts)	Did not render accounts in prescribed format	Did not utilize 50 per cent of grants given in a year/ amount remaining unutilized	Which diverted/ misutilised the funds (including grants released by GOI) amount diverted/ misutilised	Defaulted repayment of loans/ amount overdue	Which did not maintain cash book/ maintained irregularly	Which did not invest its surplus funds/ retained balances in cash chest/ average amount of surplus funds	
1	2	3	4	5	6	7	8	9	10
Rural Development	16	29 (1983-84 to 2001-02)	-	-	Diversion of Rs.10.84 lakh by DRDA Jammu	-	1 [#]		Outstanding advance of Rs.1.02 crore in DRDA Jammu and Rs.73.56 lakh in DRDA Udhampur.
Education	5	100 (1977-78 to 2001-02)					Bank reconciliation not conducted by Jammu University		
Social Welfare	1	3 (1999-00 to 2001-02)							

[#] Jammu Municipality (2000-2001); periodical/regular reconciliation of accounts and transaction with various accounting units lacked, verification of cash/remittances not done. Disbursement certificates not recorded.

Appendix-28 (Concl.)

1	2	3	4	5	6	7	8	9	10
Housing	4	41 (1981-82 to 2001-02)							
Urban Development	6	52 (1972-73 to 2001-02)			Diversion of Rs.55 lakh by Srinagar Municipality		Consolidated cash book not maintained by Jammu Municipality		Bank reconciliation not conducted by Srinagar Municipality ¹
Science and Technology	2	20 (1986-87 to 2001-02)							Outstanding advance payment of Rs.20.97 lakh in JAKEDA
Health and Medical Education	1	16 (1986-87 to 2001-02)							
Co-operative	1	15 (1987-88 to 2001-02)							
Tourism	1	4 (1998-99 to 2001-02)							
General Admn.	1	14 (1988-89 to 2001-02)							

¹ Srinagar Municipality (2000-01); irregular appointment of food inspectors made in January 1999 who did not possess the required qualification nor were they got trained thereafter. The organization paid idle wages of Rs16.74 lakh to these inspectors up to March 2002.