

Appendix-1

(Reference: Paragraph: 1.1; Page: 1)

Part A. Government Accounts

I. 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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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.

Appendices

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

| Terms | Basis for calculation |
|---|--|
| Buoyancy of a parameter | <u>Rate of Growth of the parameter</u> GSDP Growth |
| Buoyancy of a parameter (X) with respect to another parameter (Y) | <u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u> |
| Rate of Growth (ROG) | $[(\text{Current year Amount}/\text{previous year Amount})-1]*100$ |
| Trend/Average | Trend of growth over a period of 5 years (LOGEST (Amount of 1997-98: Amount of 2002-03)-1)*100 |
| Share shift/Shift rate of a parameter | Trend of percentage shares, over a period of 5 years, of the parameter in Revenue or expenditure as the case may be |
| Development Expenditure | Social Services+Economic Services |
| Weighted Interest rate (Average interest paid by the state) | $\text{Interest Payment}/[(\text{Amount of previous year's Fiscal Liabilities}+\text{Current year's Fiscal Liabilities})/2]*100$ |
| Interest spread | GSDP growth-Weighted Interest rates |
| Interest received as per cent to Loans Advanced | $\text{Interest received} [(\text{Opening balance}+\text{Closing balance of Loans and Advances})/2]*100$ |
| Revenue Deficit | Revenue Receipt-Revenue Expenditure |
| Fiscal Deficit | Revenue Expenditure+ Capital Expenditure+Net Loans and Advances- Revenue Receipts-Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit-Interest payments |
| Balance from Current Revenue (BCR) | Revenue Receipts minus all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt |

Appendix-2

(Reference: Paragraph: 2.3; Page: 24)

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 Expendit- ure |
|--------------------------|--|---------------|--------------------|----------------|------------------|----------------------------|
| Revenue (voted) | | | | | | |
| 1. | 3- Planning and Development Department | 12.98 | 0.07 | 13.05 | 48.29 | 35.24 |
| 2. | 14-Revenue Department | 174.64 | 1.14 | 175.78 | 194.17 | 18.39 |
| | Total-Revenue (Voted): | 187.62 | 1.21 | 188.83 | 242.46 | 53.63 |
| Capital (voted): | | | | | | |
| 3. | 6-Power Development Department | 293.00 | 114.56 | 407.56 | 723.94 | 316.38 |
| 4. | 23-Public Health Engineering Department | 124.10 | 19.51 | 143.61 | 173.50 | 29.89 |
| | Total Capital (voted) | 417.10 | 134.07 | 551.17 | 897.44 | 346.27 |
| Capital (charged) | | | | | | |
| 5. | 8- Finance Department | 392.52 | 9.16 | 401.68 | 422.51 | 20.83 |
| | Total-Capital (Charged): | 392.52 | 9.16 | 401.68 | 422.51 | 20.83 |
| | Total-Revenue and Capital: | 997.24 | 144.44 | 1141.68 | 1562.41 | 420.73 |

Appendix-3

(Reference: Paragraph: 2.5; Page: 26)
Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

| S.No | Name of Grant or Appropriation | Amount of Grant/Appropriation | | | | |
|------|--|-------------------------------|--------------------|----------------|-----------------------|---------------|
| | | Original | Supple- mentary | Total | Actual expenditure | Saving |
| | I-Revenue (voted) | | | | | |
| 1. | 1- General Administration Department | 132.56 | 0.63 | 133.19 | 96.77 | 36.42 |
| 2. | 4- Information Department | 9.74 | 0.12 | 9.86 | 9.52 | 0.34 |
| 3. | 8- Finance Department | 678.03 | 18.86 | 696.89 | 647.87 | 49.02 |
| 4. | 9- Parliamentary Affairs Department | 8.59 | 2.16 | 10.75 | 8.27 | 2.48 |
| 5. | 23- Public Health Engineering Department | 231.31 | 7.74 | 239.05 | 223.15 | 15.90 |
| 6. | 24- Hospitality and Protocol Department | 4.43 | 0.03 | 4.46 | 4.32 | 0.14 |
| | Total-I: | 1064.66 | 29.54 | 1094.20 | 989.90 | 104.30 |
| | II-Revenue (charged) | | | | | |
| 7. | 10- Law Department | 8.89 | 0.06 | 8.95 | 8.58 | 0.37 |
| 8. | Total-II: | 8.89 | 0.06 | 8.95 | 8.58 | 0.37 |
| | III-Capital (voted) | | | | | |
| 9. | 1- General Administration Department | 5.72 | 3.78 | 9.50 | 0.17 | 9.33 |
| 10. | 2- Home Department | 46.44 | 15.68 | 62.12 | 33.33 | 28.79 |
| 11. | 3- Planning and Development Department | 204.39 | 75.24 | 279.63 | 2.96 | 276.67 |
| 12. | 25- Labour, Stationery and Printing Department | 13.14 | 0.53 | 13.67 | 0.10 | 13.57 |
| 13. | 27- Higher Education Department | 16.50 | 4.59 | 21.09 | 8.09 | 13.00 |
| | Total-III: | 286.19 | 99.82 | 386.01 | 44.65 | 341.36 |
| | Grand Total: | 1359.74 | 129.42 | 1489.16 | 1043.13 | 446.03 |

Appendices

Appendix-4
(Reference: Paragraph: 2.5; Page: 26)
Excessive supplementary grant/appropriation

(Rupees in crore)

| S.No | Name of Grant/Appropriation | Amount of Grant/Appropriation | | | | |
|------|---|-------------------------------|--------------------|----------------|----------------|---------------|
| | | Original | Supple- mentary | Total | Expenditure | Saving |
| | I-Revenue (voted) | | | | | |
| 1. | 2-Home Department | 901.32 | 142.68 | 1044.00 | 1008.82 | 35.18 |
| 2. | 6-Power Development Department | 1104.63 | 192.66 | 1297.29 | 1201.56 | 95.73 |
| 3. | 10-Law Department | 38.31 | 22.63 | 60.94 | 49.66 | 11.28 |
| | Total-I: | 2044.26 | 357.97 | 2402.23 | 2260.04 | 142.19 |
| | II-Revenue (charged) | | | | | |
| 4. | 2-Home Department | - | 0.28 | 0.28 | 0.26 | 0.02 |
| 5. | 6-Power Development Department | - | 0.16 | 0.16 | 0.09 | 0.07 |
| 6. | 9-Parliamentary Affairs | 0.28 | 0.05 | 0.33 | 0.31 | 0.02 |
| 7. | 17- Health and Medical Education Department | - | 0.09 | 0.09 | 0.08 | 0.01 |
| 8. | 29-Transport Department | - | 0.04 | 0.04 | 0.03 | 0.01 |
| | Total-II: | 0.28 | 0.62 | 0.90 | 0.77 | 0.13 |
| | Grand total (I+II): | 2044.54 | 358.59 | 2403.13 | 2260.81 | 142.32 |

Appendix-5

(Reference: Paragraph: 2.5; Page: 26)

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. | 7- Education Department | 845.55 | 746.72 | 98.83 (12) |
| 2. | 17- Health and Medical Education Department | 475.68 | 391.84 | 83.84 (18) |
| 3. | 20- Tourism Department | 37.45 | 29.85 | 7.60 (20) |
| 4. | 26- Fisheries Department | 17.87 | 14.44 | 3.43 (19) |
| 5. | 29- Transport Department | 11.89 | 10.28 | 1.61 (14) |
| II-Revenue (Charged) | | | | |
| 6. | 1- General Administration Department | 3.58 | 3.03 | 0.55 (15) |
| III-Capital (Voted) | | | | |
| 7. | 4- Information Department | 0.66 | - | 0.66 (100) |
| 8. | 9- Parliamentary Affairs Department | 1.00 | 0.08 | 0.92 (92) |
| 9. | 11- Industries and Commerce Department | 93.40 | 74.43 | 18.97 (20) |
| 10. | 12- Agriculture Department | 65.95 | 17.75 | 48.20 (73) |
| 11. | 13- Animal Husbandry Department | 7.33 | 3.05 | 4.28 (58) |
| 12. | 14- Revenue Department | 1.40 | 0.02 | 1.38 (99) |
| 13. | 15- Food Supplies and Transport Department | 677.06 | 428.01 | 249.05 (37) |
| 14. | 18- Social Welfare Department | 22.15 | 6.41 | 15.74 (71) |
| 15. | 19- Housing and Urban Development Department | 68.90 | 45.84 | 23.06 (33) |
| 16. | 21- Forest Department | 74.95 | 28.78 | 46.17 (62) |
| 17. | 22- Irrigation and Flood Control Department | 126.09 | 46.29 | 79.80 (63) |
| 18. | 28- Rural Development Department | 87.74 | 71.44 | 16.30 (19) |
| 19. | 29-Transport Department | 33.68 | 23.44 | 10.24 (30) |

Appendix-6
(Reference: Paragraph: 2.8; Page: 27)

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) | | |
|---------------------------|--|--|-----------------|----------------|
| | | 2000-01 | 2001-02 | 2002-03 |
| I. Revenue (voted) | | | | |
| 1. | 15- Food, Supplies and Transport Department | 29.70 (61) | 45.49 (100) | 0.25 (25) |
| Revenue (Charged) | | | | |
| 2. | 1- General Administration Department | 0.39 (11) | 0.43 (12) | 0.54 (15) |
| 3. | 6- Power Development Department | 0.03 (100) | 0.07 (28) | 0.07 (45) |
| Capital (Voted) | | | | |
| 4. | 1- General Administration Department | 6.10 (97) | 21.44 (99) | 9.33 (98) |
| 5. | 2- Home Department | 11.19 (90) | 53.02 (75) | 28.79 (46) |
| 6. | 3- Planning and Development Department | 119.53 (98) | 227.05 (100) | 276.67 (99) |
| 7. | 4- Information Department | 0.65 (100) | 0.40 (100) | 0.66 (100) |
| 8. | 12- Agriculture, Rural Development and Co-operative Department | 48.18 (47) | 38.52 (70) | 48.20 (73) |
| 9. | 13- Animal Husbandry Department | 12.06 (81) | 1.62 (32) | 4.28 (58) |
| 10. | 14- Revenue Department | 3.82 (100) | 1.20 (100) | 1.38 (98) |
| 11. | 15- Food supplies and Transport Department | 513.78 (68) | 647.78 (77) | 249.05 (37) |
| 12. | 18- Social Welfare Department | 23.92 (97) | 11.80 (16) | 15.74 (71) |
| 13. | 19- Housing and Urban Development Department | 41.16 (54) | 35.27 (48) | 23.06 (33) |
| 14. | 21- Forest Department | 59.45 (87) | 34.19 (54) | 46.17 (62) |
| 15. | 22- Irrigation and Flood Control | 104.30 (81) | 66.33 (65) | 79.80 (63) |
| 16. | 25- Labour, Stationery and Printing Department | 14.12 (97) | 9.20 (100) | 13.57 (99) |

Appendix-7
(Reference: Paragraph: 2.9; Page: 27)

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

(Rupees in lakh)

| S.No | Grant/Head of Account | Amount | |
|-------------|---|---------------|-----------------|
| 1. | 1-General Administration | | 808.88 |
| | 2013-Council of Ministers | 5.59 | |
| | 2052-Secretariat General Services | 40.71 | |
| | 2055-Police | 3.96 | |
| | 2251-Secretariat Social Services | 5.05 | |
| | 3435- Ecology and Environment | 736.75 | |
| | 6202-Loans for Education, Sports, art and Culture | 9.46 | |
| | 6210-Loans for Medical and Public Health | 5.79 | |
| | 6401-Loans for Crop Husbandry | 1.57 | |
| 2. | 2- Home Department | | 1759.35 |
| | 2055- Police | 1132.65 | |
| | 4059-Capital Outlay on Public Works | 498.65 | |
| | 4070- Capital Outlay on Other Administrative Services | 128.05 | |
| 3. | 3- Planning and Development Department | | 770.42 |
| | 3454- Census Survey and Statistics | 770.42 | |
| 4. | 5- Ladakh Affairs Department | | 9.00 |
| | 2575-Other Special Area Programmes | 9.00 | |
| 5. | 6- Power Development Department | | 28584.22 |
| | 2801-Power | 685.16 | |
| | 6801-Loans for Power Projects | 27899.06 | |
| 6. | 7-Education Department | | 4419.89 |
| | 2202-General Education | 735.92 | |
| | 2205- Art and Culture | 9.68 | |
| | 4202-Capital Outlay on Education, Sports, Art and Culture | 3674.29 | |
| 7. | 8-Finance Department | | 12035.56 |
| | 6003 Internal Debt of the State Government | 27.08 | |
| | 6004-Loans and Advances from the Central Government | 12000.00 | |
| | 2030-Stamps and Registration | 8.48 | |
| 8. | 10- Law Department | | 53.14 |
| | 2015- Election | 53.14 | |
| 9. | 11- Industries and Commerce Department | | 593.83 |
| | 2852- Industries | 218.26 | |
| | 2851- Village and Small Industries | 120.00 | |
| | 2852- Industries | 255.57 | |
| 10. | 12- Agriculture Department | | 793.37 |
| | 2236- Nutrition | 23.66 | |
| | 2401- Crop Husbandry | 86.54 | |
| | 2402- Soil and Water Conservation | 34.46 | |
| | 2403- Animal Husbandry | 29.43 | |
| | 2415- Agriculture Research and Education | 7.01 | |
| | 2425- Co-operation | 291.73 | |

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| | | | |
|------------|---|----------|-----------------|
| | 2435- Other Agriculture Programme | 74.00 | |
| | 2705- Command Area Development | 67.15 | |
| | 4401- Capital Outlay on Crop Husbandry | 179.39 | |
| 11. | 13- Animal Husbandry Department | | 158.67 |
| | 2403- Animal Husbandry | 121.07 | |
| | 4403- Capital Outlay on Animal Husbandry | 37.60 | |
| 12. | 14- Revenue Department | | 50.17 |
| | 2029- Land Revenue | 6.91 | |
| | 2235- Social Security and Welfare | 5.39 | |
| | 2401- Crop Husbandry | 37.87 | |
| 13. | 16- Public Works Department | | 21834.05 |
| | 2059- Public Works | 3.57 | |
| | 3054- Roads and Bridges | 14.05 | |
| | 4059- Capital Outlay on Public Works | 378.54 | |
| | 5054- Capital Outlay on Roads and Bridges | 21437.89 | |
| 14. | 17- Health and Medical Education Department | | 418.17 |
| | 2210- Medical and Public Health | 357.17 | |
| | 4210- Capital Outlay on Medical and Public Health as grant-in-aid | 60.00 | |
| | 4211- Capital Outlay on Family Welfare | 1.00 | |
| 15. | 18- Social Welfare Department | | 2740.64 |
| | 2225- Welfare of Scheduled Castes Scheduled Tribes and other Backward Classes | 1432.22 | |
| | 2235- Social Security and Welfare | 1308.42 | |
| 16. | 19- Housing and Urban Development Department | | 11.25 |
| | 2215- Water Supply and Sanitation (Plan) | 11.25 | |
| 17. | 20- Tourism Department | | 113.94 |
| | 5452- Capital Outlay on Tourism | 113.94 | |
| 18. | 21- Forest Department | | 1463.58 |
| | 2402- Soil and Water Conservation | 1415.66 | |
| | 2406- Forestry and Wild Life | 47.92 | |
| 19. | 23- Public Health Engineering Department | | 1057.69 |
| | 2215- Water Supply and Sanitation | 1057.69 | |
| 20. | 25-Labour, Stationery and Printing Department | | 1125.01 |
| | 2058- Stationery and Printing | 34.58 | |
| | 2230- Labour and Employment | 1090.43 | |
| 21. | 27- Higher Education Department | | 302.85 |
| | 2205- Art and Culture | 2.27 | |
| | 2202- General Education | 222.30 | |
| | 2203- Technical Education | 78.28 | |
| 22. | 28- Rural Development Department | | 3391.25 |
| | 2501- Special programme for Rural Development | 338.75 | |
| | 2515- Other Rural Development | 2.07 | |
| | 4515- Capital Outlay on Rural Development Programme | 3050.43 | |
| | Grand Total: | | 82494.93 |

Appendix-8

(Reference: Paragraph: 2.11; Page: 28)

I. Statement showing position of grants/appropriations where savings exceeded Rs one crore during 2002-03 and where savings were either not fully surrendered or not surrendered at all.

(Rupees in crore)

| S. No | Name of Grant/Appropriation | Savings | Amount surrendered | Amount not surrendered |
|-----------------------------|--|----------------|--------------------|------------------------|
| I-Revenue (voted) | | | | |
| 1. | 1-General Administration Department | 36.42 | - | 36.42 |
| 2. | 2-Home Department | 35.18 | - | 35.18 |
| 3. | 6-Power Development Department | 95.73 | - | 95.73 |
| 4. | 7-Education Department | 98.83 | 44.31 | 54.52 |
| 5. | 8-Finance Department | 49.03 | - | 49.03 |
| 6. | 9-Parliamentary Affairs | 2.48 | - | 2.48 |
| 7. | 10-Law Department | 11.28 | - | 11.28 |
| 8. | 17- Health and Medical Education | 83.84 | 48.61 | 35.23 |
| 9. | 19-Housing and Urban Development Department | 6.87 | - | 6.87 |
| 10. | 20- Tourism Department | 7.60 | 6.41 | 1.19 |
| 11. | 22- Irrigation and Flood Control Department | 9.82 | 5.54 | 4.28 |
| 12. | 23- Public Health Engineering Department | 15.90 | - | 15.90 |
| 13. | 26- Fisheries Department | 3.43 | 3.11 | 0.32 |
| 14. | 27- Higher Education Department | 7.10 | - | 7.10 |
| 15. | 29-Transport Department | 1.61 | 0.43 | 1.18 |
| II-Revenue (charged) | | | | |
| 16. | 8-Finance Department | 86.49 | - | 86.49 |
| III-Capital (voted) | | | | |
| 17. | 1-General Administration Department | 9.33 | - | 9.33 |
| 18. | 2-Home Department | 28.79 | - | 28.79 |
| 19. | 3-Planning and Development Department | 276.67 | - | 276.67 |
| 20. | 12- Agriculture Department | 48.20 | 23.36 | 24.84 |
| 21. | 13- Animal Husbandry Department | 4.28 | 2.70 | 1.58 |
| 22. | 14- Revenue Department | 1.38 | - | 1.38 |
| 23. | 15- Food Supplies and Transport Department | 249.05 | 14.77 | 234.28 |
| 24. | 18- Social Welfare Department | 15.74 | - | 15.74 |
| 25. | 19- Housing and Urban Development Department | 23.06 | 12.58 | 10.48 |
| 26. | 21- Forest Department | 46.17 | 28.97 | 17.20 |
| 27. | 22- Irrigation and Flood Control Department | 79.80 | 51.08 | 28.72 |
| 28. | 25-Labour , Stationery and Printing Department | 13.57 | - | 13.57 |
| 29. | 27- Higher Education Department | 13.00 | - | 13.00 |
| 30. | 29- Transport Department | 10.24 | 1.51 | 8.73 |
| Grant Total: | | 1370.89 | 243.38 | 1127.51 |

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. | 5-Ladakh Affairs Department | 0.68 | 0.80 |
| 2. | 11-Industries and Commerce Department | 3.69 | 5.93 |
| 3. | 13-Animal Husbandry Department | 3.14 | 7.94 |
| 4. | 16- Public Works Department | 6.11 | 6.18 |
| 5. | 20-Tourism Department | 0.25 | 2.52 |
| II-Capital (Voted) | | | |
| 6. | 11- Industries and Commerce Department | 18.97 | 23.00 |
| 7. | 15-Food Supplies and Transport Department | 0.26 | 0.55 |
| 8. | 28-Rural Development Department | 16.31 | 66.18 |
| | Total: (Revenue and Capital) | 49.41 | 113.10 |

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. | 5-Ladakh Affairs Department | 12.83 | 5.37 |
| 2. | 16-Public Works Department | 34.64 | 17.92 |
| 3. | 18-Social Welfare Department | 1.21 | 7.40 |
| 4. | 21-Forest Department | 1.24 | 19.68 |
| 5. | 28-Rural Development Department | 9.02 | 2.32 |
| Capital (Voted) | | | |
| 6. | 17-Health and Medical Education Department | 6.71 | 3.32 |
| 7. | 26-Fisheries Department | 2.24 | 0.06 |
| | Total: (Revenue and Capital) | 67.89 | 56.07 |

Appendices

Appendix-9
(Reference: Paragraph: 4.2.10; Page: 63)

Statement showing targets and achievements for the years 1998-99 to 2002-03

(Figure in numbers)

| Year | | Jammu | | | | | Kashmir | | | |
|----------------------------|---|--------|-------------|-----------|----------------------|------------------|---------|-------------|-----------|-------------------------|
| | | Target | Achievement | Shortfall | Percentage shortfall | | Targets | Achievement | Shortfall | Percentage of shortfall |
| 1998-99 | (i) Villages | 1 | Nil | 1 | 100 | Schemes | 84 | 78 | 6 | 7 |
| | (ii) Mohras | 400 | 128 | 272 | 68 | | | | | |
| 1999-2000 | (i) Villages | 1 | Nil | 1 | 100 | (i) Schemes | 54 | 43 | 11 | 20 |
| | (ii) Mohras | 62 | 58 | 4 | 6 | (ii) Habitation | 237 | 142 | 95 | 40 |
| | (iii) Completion of ongoing schemes | 9 | 7 | 2 | 22 | | | | | |
| | (iv) Upgradation of schemes | 53 | 39 | 14 | 26 | | | | | |
| 2000-01 | (i) Villages | 1 | Nil | 1 | 100 | (i) Schemes | 52 | 52 | - | - |
| | (ii) Mohras | 66 | 44 | 22 | 33 | (ii) Habitations | 138 | 152 | - | - |
| 2001-02 | (i) Villages | 1 | Nil | 1 | 100 | (i) Schemes | 70 | 48 | 22 | 31 |
| | (ii) Mohras | 52 | 74 | Nil | - | (ii) Habitations | 250 | 220 | 30 | 12 |
| 2002-03 (December 2002) | Schemes | 78 | 41 | 37 | 47 | (i) Schemes | 30 | 21 | 9 | 30 |
| | | | | | | (ii) Habitations | 250 | 213 | 37 | 15 |
| | Total | | | | | | | | | |
| | (i) Villages | 4 | Nil | 4 | 100 | (i) Schemes | 290 | 242 | 48 | 17 |
| | (ii) Mohras | 580 | 304 | 276 | 48 | (ii) Habitations | 875 | 727 | 148 | 17 |
| | (iii) Completion/ upgradation of schemes | 140 | 87 | 53 | 38 | | | | | |

Appendices

Appendix-10

(Reference: Paragraph: 6.1.12; Page: 88)

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

| S. No | Name of Department | No. of draft Paragraph | No. of Reviews | Period of issue |
|--------------|---------------------------|-------------------------------|-----------------------|------------------------|
| 1. | Finance | 7 | 1 | March 2003 to May 2003 |
| 2. | Law | 1 | - | May 2003 |
| 3. | Revenue | 1 | - | May 2003 |

Appendices

Appendix-11

(Reference: Paragraph: 6.2.11; Page: 92)

Statement showing the details of registers/records not maintained by the toll posts

| Particulars of Register/Record | Contents | Toll Post at which Register/Record not maintained |
|---------------------------------------|---|---|
| RT-2A | Details of weighment slip | Railway Station Bari Brahmana |
| RT-12 | Remittance Register showing remittances made into Treasury/Bank | Lakhenpur |
| RT-24 and RT-25 | Exemption Register showing exemption granted to Industrial Units | Railway Station Jammu |
| RT-29 | Khilafwarzi Register showing details of offender who evaded toll/amount of toll/fine imposed | Railway Station Bari Brahmana |
| RT-21 | Traffic register showing entries relating to number of vehicles going through the Toll Gate for cross checking with Import General Register | -do- |
| RT-6 | Stock account of permits (Form RT-4) | (i) Lakhenpur (ii) Railway Station Bari Brahmana (iii) Railway Station Jammu (iv) Lower Munda Kashmir |

Appendix-12

(Reference: Paragraph: 7.1.4; Page: 107)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2003 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 2002-03 ^ψ | | | Debt-Equity ratio for 2002-03 (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 | 72.32 | Nil | 1395.90 | Nil | 1395.90 | 4 (4) | 3410.26 | 415 |
| 2. | Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited | 600.00 | 320.00 | Nil | Nil | 920.00 | Nil | 119.07 | Nil | 327.36 | 7919.32 | 8246.68 | 9 (8) | NA | 443 |
| Sector-wise Total: | | 859.92 | 413.76 | Nil | Nil | 1273.68 | Nil | 191.39 | Nil | 1723.26 | 7919.32 | 9642.58 | 8 (7) | 3410.26 | 858 |
| Industry Sector | | | | | | | | | | | | | | | |
| 3. | Jammu and Kashmir Industries Limited | 1783.83 | Nil | Nil | Nil | 1783.83 | Nil | Nil | Nil | 20345.30 | 195.00 | 20540.30 | 12 (10) | 1655.56 | 2591 |
| 4. | Jammu and Kashmir Small Scale Industries Development Corporation Limited | 311.85 | Nil | Nil | Nil | 311.85 | Nil | Nil | 76.00 | 543.11 | 3.12 | 546.23 | 2 (2) | NA | 376 |

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

^ψ Long-term loans only

Appendix-12 (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 2002-03 | | | Debt-Equity ratio for 2002-03 (previous year) | Turn-over | Manpower (number of employees) | | |
|--|--|---|--------------------|-------------------|------------|----------------|---|---------------|--------------------------------------|---|----------------|-----------------|---|----------------|--------------------------------|--|--|
| | | State Government | Central Government | Holding Companies | Others | Total | Equity | Loans | | Government | Others | Total | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | | |
| 5. | Jammu and Kashmir State Industrial Development Corporation Limited | 4657.64 | Nil | Nil | Nil | 4657.64 | Nil | Nil | Nil | 5.00 | 2959.92 | 2964.92 | 1 (1) | 273.44 | 596 | | |
| 6. | Himalayan Wool Combers Limited | 136.50 | - | - | - | 136.50 | Information awaited | | | | | | | | | | |
| Sector-wise Total: | | 6889.82 | Nil | Nil | Nil | 6889.82 | Nil | Nil | 76.00 | 20893.41 | 3158.04 | 24051.45 | 3 (3) | 1929.00 | 3563 | | |
| Handloom and Handicrafts Sector | | | | | | | | | | | | | | | | | |
| 7 | Jammu and Kashmir State Handloom Development Corporation Limited | 174.43 | 150.07 | Nil | Nil | 324.50 | Nil | 164.75 | 151.43 | 3496.63 | Nil | 3496.63 | 11 (9) | 653.63 | 523 | | |
| 8 | Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited | 605.12 | 89.00 | Nil | Nil | 694.12 | 13.00 | 170.71 | Nil | 3857.74 | 143.47 | 4001.21 | 6 (5) | 718.00 | 463 | | |
| 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 | | | | | | | | | | |
| Sector-wise Total: | | 819.55 | 239.07 | Nil | Nil | 1058.62 | 13.00 | 335.46 | 151.43 | 7354.37 | 143.47 | 7497.84 | 7 (6) | 1371.63 | 986 | | |

Appendix-12 (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 2002-03 | | | Debt-Equity ratio for 2002-03 (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 |
| Mining Sector | | | | | | | | | | | | | | | |
| 10. | Jammu and Kashmir Minerals Limited | 800.00 | Nil | Nil | Nil | 800.00 | Nil | 466.79 | Nil | 12991.96 | Nil | 12991.96 | 16 (13) | 814.00 | 1507 |
| | Sector-wise Total: | 800.00 | Nil | Nil | Nil | 800.00 | Nil | 466.79 | Nil | 12991.96 | Nil | 12991.96 | 16 (13) | 814.00 | 1507 |
| Construction Sector | | | | | | | | | | | | | | | |
| 11 | Jammu and Kashmir Projects Construction Corporation Limited | 152.50 | Nil | Nil | Nil | 152.50 | Nil | Nil | Nil | 30.00 | 111.26 | 141.26 | 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 | - (-) | - | 14 |
| | Sector-wise Total: | 357.50 | Nil | Nil | Nil | 357.50 | Nil | Nil | Nil | 30.00 | 111.26 | 141.26 | 0.4 (0.5) | 517.15 | 1360 |
| Development of Economically Weaker Sections Sector | | | | | | | | | | | | | | | |
| 13 | Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited | 574.00 | 524.05 | Nil | Nil | 1098.05 | 35.00 | Nil | 65.25 | Nil | 801.11 | 801.11 | 1 (1) | - | 106 |

Appendix –12 (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 2002-03 | | | Debt-Equity ratio for 2002-03 (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 | 193.53 | Nil | Nil | Nil | 193.53 | 23.00 | Nil | Nil | Nil | 408.11 | 408.11 | 2 (2) | - | 34 |
| | Sector-wise Total: | 767.53 | 524.05 | Nil | Nil | 1291.58 | 58.00 | Nil | 65.25 | Nil | 1209.22 | 1209.22 | 1 (1) | - | 140 |
| | Cement Sector | | | | | | | | | | | | | | |
| 15. | Jammu and Kashmir Cements Limited | 1499.67 | Nil | Nil | Nil | 1499.67 | Nil | Nil | Nil | 355.63 | Nil | 355.63 | 0.2 (0.2) | 4007.74 | 670 |
| | Sector-wise Total: | 1499.67 | Nil | Nil | Nil | 1499.67 | Nil | Nil | Nil | 355.63 | Nil | 355.63 | 0.2 (0.2) | 4007.74 | 670 |
| | Tourism Sector | | | | | | | | | | | | | | |
| 16. | Jammu and Kashmir State Tourism Development Corporation Limited | 2350.83 | Nil | Nil | Nil | 2350.83 | 343.00 | Nil | Nil | 426.00 | 57.71 | 483.71 | 0.2 (0.2) | 1274.09 | 799 |
| 17 | Jammu and Kashmir State Cable Car Corporation Limited | 3400.12 | Nil | Nil | Nil | 3400.12 | 915.00 | Nil | Nil | Nil | Nil | Nil | - (-) | - (-) | 88 |
| | Sector-wise Total: | 5750.95 | Nil | Nil | Nil | 5750.95 | 1258.00 | Nil | Nil | 426.00 | 57.71 | 483.71 | 0.08 (0.09) | 1274.09 | 887 |
| | Power Sector | | | | | | | | | | | | | | |
| 18. | Jammu and Kashmir State Power Development Corporation Limited | 500.00 | Nil | Nil | Nil | 500.00 | Nil | Nil | 13791.00 | 7770.00 | 89524.00 | 97294.00 | 195 (185) | 9743.00 | 6054 |
| | Sector-wise Total: | 500.00 | Nil | Nil | Nil | 500.00 | Nil | Nil | 13791.00 | 7770.00 | 89524.00 | 97294.00 | 195 (185) | 9743.00 | 6054 |

Appendix –12 (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 2002-03 | | | Debt-Equity ratio for 2002-03 (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 | 2242.47 | 4820.00 | Nil | Nil | Nil | Nil | 21589.63 | 21589.63 | 4 (4) | 142735.99 | 7112 |
| | Sector-wise Total: | 2577.53 | Nil | Nil | 2242.47 | 4820.00 | Nil | Nil | Nil | Nil | 21589.63 | 21589.63 | 4 (4) | 142735.99 | 7112 |
| | Total-(A) | 20822.47 | 1176.88 | Nil | 2242.47 | 24241.82 | 1329.00 | 993.64 | 14083.68 | 51544.63 | 123712.65 | 175257.28 | 7 (7) | 165802.86 | 23137 |
| (B) Working Statutory Corporations | | | | | | | | | | | | | | | |
| Transport Sector | | | | | | | | | | | | | | | |
| 1 | Jammu and Kashmir State Road Transport Corporation | 9082.06 | 1501.09 | Nil | Nil | 10583.15 | Nil | 2045.00 | Nil | 22942.64 | 1659.45 | 24602.09 | 2 (2) | 3966.60 | 5116 |
| | Sector-wise Total: | 9082.06 | 1501.09 | Nil | Nil | 10583.15 | Nil | 2045.00 | Nil | 22942.64 | 1659.45 | 24602.09 | 2 (2) | 3966.60 | 5116 |
| Finance Sector | | | | | | | | | | | | | | | |
| 2 | Jammu and Kashmir State Financial Corporation Limited | 4267.40 | 2092.40 | Nil | 19.91 | 6379.71 | Nil | Nil | 700.00 | 35.94 | 14702.64 | 14738.58 | 2 (2) | 689.00 | 297 |
| | Sector-wise Total: | 4267.40 | 2092.40 | Nil | 19.91 | 6379.71 | Nil | Nil | 700.00 | 35.94 | 14702.64 | 14738.58 | 2 (2) | 689.00 | 297 |
| Forest Sector | | | | | | | | | | | | | | | |
| 3. | Jammu and Kashmir State Forest Corporation Limited | 903.00 | Nil | Nil | Nil | 903.00 | Nil | Nil | Nil | 6402.00 | 1818.49 | 8220.49 | 9 (12) | 8395.44 | 4305 |
| | Sector-wise Total: | 903.00 | Nil | Nil | Nil | 903.00 | Nil | Nil | Nil | 6402.00 | 1818.49 | 8220.49 | 9 (12) | 8395.44 | 4305 |
| Power Sector | | | | | | | | | | | | | | | |
| 4. | State Electricity Board | Nil | Nil | Nil | Nil | Nil | Nil | Nil | 4490.00 | Nil | 23864.00 | 23864.00 | - | - | 7 |
| | Sector-wise Total: | Nil | Nil | Nil | Nil | Nil | Nil | Nil | 4490.00 | Nil | 23864.00 | 23864.00 | - | - | 7 |

Appendix-12 (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 2002-03 | | | Debt-Equity ratio for 2002-03 (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 |
| | Total (B) : | 14252.46 | 3593.49 | Nil | 19.91 | 17865.86 | Nil | 2045.00 | 5190.00 | 29380.58 | 42044.58 | 71425.16 | 4 (4) | 13051.04 | 9725 |
| | Grand Total (A+B): | 35074.93 | 4770.37 | Nil | 2262.38 | 42107.68 | 1329.00 | 3038.64 | 19273.68 | 80925.21 | 165757.23 | 246682.44 | 6 (6) | 178853.90 | 32862 |
| (C) | Non-working company | | | | | | | | | | | | | | |
| | Tawi Scooters Limited | 80.40 | Nil | Nil | Nil | 80.40 | Nil | Nil | Nil | 83.21 | Nil | 83.21 | 1 (1) | - | 2 |
| | Total-(C) | 80.40 | Nil | Nil | Nil | 80.40 | Nil | Nil | Nil | 83.21 | Nil | 83.21 | 1 (1) | - | 2 |
| | Grand Total (A+B+C): | 35155.33 | 4770.37 | Nil | 2262.38 | 42188.08 | 1329.00 | 3038.64 | 19273.68 | 81008.42 | 165757.23 | 246765.65 | 6 (6) | 178853.90 | 32864 |

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2002-03, figures are provisional as given by the companies and corporations)

Appendix-13
(Reference: Paragraph: 7.1.7; Page: 109)
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 | 16 |
| 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 | 11 |
| Sector-wise Total: | | | | | | (-) 802.73 | (+) 43.37 | 1154.33 | (-) 3654.89 | 832.96 | (-) 392.76 | (-) 47.15 | |
| Industry Sector | | | | | | | | | | | | | |
| 3. | Jammu and Kashmir Industries Limited | Industries and Commerce | 4 October 1960 | 1995-96 | 2002-2003 | (-) 2023.23 | NIL | 1624.64 | (-) 9663.60 | (-)1518.52 | (-) 1479.72 | (-) 97.44 | 7 |
| 4 | Jammu and Kashmir Small Scale Industries Development Corporation Limited | -do- | 28 November 1975 | 1984-85 | 2002-03 | (+) 9.55 | Nil | 186.50 | (+) 38.45 | (+) 294.40 | (+) 22.54 | 7.65 | 18 |
| 5. | Jammu and Kashmir State Industrial Development Corporation Limited | -do- | 17 March 1969 | 1994-95 | 2002-2003 | (-) 447.84 | (+) 8.42 | 3612.64 | (-) 2321.29 | (+) 4965.43 | (-) 94.43 | (-) 1.9 | 8 |
| 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 | 3 |
| Sector-wise Total: | | | | | | (-) 2590.57 | (+) 8.42 | 5560.28 | (-) 12995.46 | (+) 3569.92 | (-) 1669.41 | - | |

Appendix-13 (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 | 1994-95 | 2002-03 | (+) 123.05 | (-) 18.20 | 299.90 | (-) 253.59 | (+) 909.77 | (+) 168.46 | (+) 18.52 | 8 |
| 8. | Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited | -do- | 6 June 1970 | 1992-93 | 2002-03 | (-) 6.64 | Nil | 203.20 | (-) 756.88 | (-) 12.14 | 29.96 | (-) 246.79 | 10 |
| 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 | - | - | 11 |
| Sector-wise Total: | | | | | | (+) 116.38 | (-) 18.20 | 503.10 | (-) 1010.50 | 897.63 | (+) 198.42 | 22.10 | |
| Mining Sector | | | | | | | | | | | | | |
| 10 | Jammu and Kashmir Minerals Limited | Industries and Commerce | 5 February 1960 | 1989-90 | 2002-03 | (-) 215.77 | Nil | 800.00 | (-) 1239.39 | 626.87 | (-) 206.93 | (-) 33.01 | 13 |
| Sector-wise Total: | | | | | | (-) 215.77 | Nil | 800.00 | (-) 1239.39 | 626.87 | (-) 206.93 | (-) 33.01 | |
| 11 | Jammu and Kashmir Projects Construction Corporation Limited | Public Works | 22 May 1965 | 1985-86 | 2002-2003 | (-) 36.94 | Nil | 145.00 | (-) 79.78 | 125.90 | (-) 29.76 | (-) 23.63 | 17 |

Appendix-13 (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 | 1997-98 | 2002-2003 | The Company had finalised its first balance sheet as on March 1998. Only preliminary expenditure of Rs 1.92 lakh had been depicted in the balance sheet. No profit and loss account had been prepared. | | | | | | | |
| Sector-wise Total: | | | | | | (-) 36.94 | Nil | 145.00 | (-) 79.78 | 125.90 | (-) 29.76 | (-) 23.63 | |
| 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 | 1992-93 | 2002-2003 | (+) 21.36 | Nil | 377.00 | Nil | 503.76 | 23.47 | 4.66 | 10 |
| 14 | Jammu and Kashmir State Women's Development Corporation Limited ** | -do- | 10 May 1991 | 1993-94 | 2002-2003 | Nil | Nil | 27.00 | Nil | 26.19 | Nil | - | 9 |
| Sector wise Total: | | | | | | (+) 21.36 | Nil | 404.00 | Nil | 529.95 | (+) 23.47 | 4.66 | |
| Cement Sector | | | | | | | | | | | | | |
| 15 | Jammu and Kashmir 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 | 8 |
| 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 | 14 |
| 17 | Jammu and Kashmir State Cable Car Corporation Limited*** | -do- | 28 November 1988 | 1992-93 | 2002-03 | Nil | Nil | 2344.12 | Nil | 2308.39 | Nil | - | 10 |
| Sector-wise Total: | | | | | | (+) 10.98 | Nil | 2629.27 | (-) 103.26 | 2798.26 | 12.04 | 0.43 | |
| 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 | - | - | 7 |

Appendix-13 (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 | 2002-2003 | 2003-04 | (+) 33775.09 | Nil | 4820.00 | - | 1043495.90 | 123870.55 | 11.87 | - |
| Sector-wise Total: | | | | | | (+) 33775.09 | Nil | 4820.00 | - | 1043495.90 | 123870.55 | 11.87 | |
| Total-A Working Government Companies | | | | | | (+) 30123.96 | (+) 33.59 | 18065.65 | (-) 20048.77 | 1067418.96 | 121795.50 | 11.41 | |
| (B) Working Statutory corporations | | | | | | | | | | | | | |
| Transport Sector | | | | | | | | | | | | | |
| 1. | Jammu and Kashmir State Road Transport Corporation ^{&} | Civil Supplies & Transport | 1 September 1976 | 2000-01 | 2002-03 | (-) 4525.65 | (+) 404.00 | 10538.15 | (-) 39822.57 | (-) 8809.68 | (-) 2735.92 | (-) 31.06 | 2 |
| Sector-wise Total: | | | | | | (-) 4525.65 | (+) 404.00 | 10538.15 | (-) 39822.57 | (-) 8809.68 | (-) 2735.92 | (-) 31.06 | |
| Financing Sector | | | | | | | | | | | | | |
| 2. | Jammu and Kashmir State Financial Corporation Limited | Finance | 2 December 1959 | 2001-02 | 2002-03 | (-) 666.64 | (-) 28.37 | 6379.71 | (-) 18316.41 | 22325.11 | (+) 652.94 | 2.92 | 1 |
| Sector-wise Total: | | | | | | (-) 666.64 | (-) 28.37 | 6379.71 | (-) 18316.41 | 22325.11 | (+) 652.94 | 2.92 | - |
| 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: | | | | | | (-) 5192.29 | (+) 375.63 | 16917.86 | (-) 58138.98 | 13515.43 | (-) 2082.98 | 15.41 | - |
| (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 | 13 |
| Total-C | | | | | | (-) 6.14 | Nil | 80.40 | (-) 104.23 | 58.69 | (-) 1.25 | (-) 2.13 | |
| Grand total (A+B+C): | | | | | | (+) 24925.53 | (+) 409.22 | 35063.91 | (-) 78291.98 | 1080993.08 | 119711.27 | 11 | - |

* 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.

& The difference of Rs 0.08 lakh in accumulated loss is due to rounding of figure in crore previously.

Appendix-14

(Reference: Paragraph 7.1.6; Page: 108)

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 2003

(Rupees in lakh)

| S.No | Name of the Public Sector Undertaking | Subsidy and grants received during the year | | | | Guarantees received during the year and outstanding at the end of the year | | | | | Waiver of dues during the year | | | | Loans on which Moratorium allowed | Loans converted into equity during the year |
|----------|--|---|------------------|----------|----------|--|--------------------------|--|--|---------------|--------------------------------|-----------------|-----------------------|-----------|-----------------------------------|---|
| | | Central Government | State Government | Others | Total | Cash credit from Banks | Loans from other sources | Letter of credit opened by banks in respect of imports | Payment obligation under agreement with foreign consultants or contracts | Total | Loans repayment written off | Interest waived | Penal Interest waived | Total | | |
| | (A) Govt. Companies | | | | | | | | | | | | | | | |
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4</i> | <i>5</i> | <i>6</i> | <i>7</i> | <i>8</i> | <i>9</i> | <i>10</i> | <i>11</i> | <i>12</i> | <i>13</i> | <i>14</i> | <i>15</i> | <i>16</i> | <i>17</i> |
| 1. | Jammu and Kashmir State Agro Industries Development Corporation Limited | Nil | Nil | Nil | Nil | 1.16 (1.79) | Nil | Nil | Nil | 1.16 (1.79) | Nil | Nil | Nil | Nil | Nil | Nil |
| 2. | Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited | Nil | 24.67 | Nil | 24.67 | Nil (7814.53) | Nil | Nil | Nil | Nil (7814.53) | Nil | Nil | Nil | Nil | Nil | Nil |
| 3. | Jammu and Kashmir Industries Limited | Nil | Nil | Nil | Nil | Nil | Nil (195.00) | Nil | Nil | Nil (195.00) | Nil | Nil | Nil | Nil | Nil | Nil |
| 4. | Jammu and Kashmir Small Scale Industries Development Corporation Limited | Nil | 96.00 | Nil | 96.00 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| 5. | Jammu and Kashmir State Industrial Development Corporation Limited | 825.00 | 524.00 | Nil | 1349.00 | Nil | Nil (708.84) | Nil | Nil | Nil (708.84) | Nil | Nil | Nil | Nil | Nil | Nil |
| 6. | Himalayan Wool Combers Limited | Information not received | | | | | | | | | | | | | | |
| 7. | Jammu and Kashmir State Handloom Development Corporation Limited | 74.54 | 76.89 | Nil | 151.43 | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| 8. | Jammu and Kashmir State Handicrafts (Sales and Export) Corporation Limited | 91.70 | 34.00 | Nil | 125.70 | 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-14 (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 | Nil | Nil | Nil | 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 (111.26) | Nil | Nil | Nil (111.26) | 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 | Nil | 50.00 | Nil | 50.00 | Nil | 435.61 (890.03) | Nil | Nil | 435.61 (890.03) | Nil | Nil | Nil | Nil | Nil | Nil |
| 14. | Jammu and Kashmir State Women's Development Corporation Limited | Nil | Nil | Nil | Nil | Nil | Nil (105.00) | Nil | Nil | Nil (105.00) | Nil | Nil | Nil | Nil | Nil | Nil |
| 15. | Jammu and Kashmir Cements Limited | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| 16. | Jammu and Kashmir State Tourism Development Corporation Limited | 30.83 | Nil | Nil | 30.83 | 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 (70836.00) | Nil | Nil | Nil (70836.00) | 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): | 1022.07 | 805.56 | Nil | 1827.63 | 1.16 (7956.32) | 435.61 (72846.13) | Nil | Nil | 436.77 (80802.45) | Nil | Nil | Nil | Nil | Nil | Nil |
| (B) | Working Statutory Corporation | | | | | | | | | | | | | | | |
| 1. | Jammu and Kashmir State Road Transport Corporation Limited | Nil | Nil | Nil | Nil | Nil (500.00) | Nil | Nil | Nil | Nil (500.00) | Nil | Nil | Nil | Nil | Nil | Nil |
| 2. | Jammu and Kashmir State Financial Corporation Limited. | Nil | Nil | Nil | Nil | Nil | Nil (7605.00) | Nil | Nil | Nil (7605.00) | Nil | Nil | Nil | Nil | Nil | Nil |

Appendix-14 (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 | 2502.00 (23864.00) | Nil | Nil | 2502.00 (23864.00) | 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 | Nil (500.00) | 2502.00 (31469.00) | Nil | Nil | 2502.00 (31969.00) | 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): | 1022.07 | 805.56 | Nil | 1827.63 | 1.16 (8456.32) | 2937.61 (104315.13) | Nil | Nil | 2938.77 (112771.45) | Nil | Nil | Nil | Nil | Nil | Nil |

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

Appendix-15
(Reference: Paragraph: 7.1.8; Page: 110)
Statement showing financial position of the Statutory Corporations
(Rupees in crore)

| | Particulars | 1998-99 | 1999-00 | 2000-01 |
|-----------|---|-----------------|-----------------|------------------|
| 1. | Jammu and Kashmir State Road Transport Corporation Limited | | | |
| A. | Liabilities | | | |
| | Capital (including capital loan and equity capital) | 97.00 | 102.01 | 105.38 |
| | Borrowings: | 149.24 | 176.01 | 204.75 |
| | Trade dues and other liabilities (including provisions) | 110.48 | 133.49 | 149.36 |
| | Total-A | 356.72 | 411.51 | 459.49 |
| B. | Assets | | | |
| | Gross block | 36.79 | 40.33 | 50.36 |
| | <i>Less depreciation</i> | <i>5.07</i> | <i>3.34</i> | <i>4.04</i> |
| | Net fixed assets | 31.72 | 36.99 | 46.32 |
| | Current assets, loans and advances | 15.00 | 21.55 | 14.94 |
| | Accumulated loss | 310.00 | 352.97 | 398.23 |
| | Total-B | 356.72 | 411.51 | 459.49 |
| C | Capital employed* | (-)63.76 | (-)74.96 | (-) 88.10 |

2. State Financial Corporation

| | Particulars | 1999-00 | 2000-01 | 2001-02 |
|-----------|-------------------------------------|----------------|----------------|----------------|
| 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 | 79.93 | 79.93 | 83.98 |
| | Others (including State Government) | 64.97 | 69.11 | 68.70 |
| | Other liabilities and provisions | 140.83 | 154.39 | 158.68 |
| | Total | 355.12 | 372.82 | 380.75 |
| B | Assets | | | |
| | Cash and bank balances | 27.64 | 30.03 | 20.53 |
| | Loans and advances | 134.02 | 127.70 | 133.86 |
| | Net fixed assets | 0.36 | 0.64 | 0.57 |
| | Investments and other assets | 16.91 | 37.95 | 42.63 |
| | Accumulated loss | 176.19 | 176.50 | 183.16 |
| | Total-B | 355.12 | 372.82 | 380.75 |
| C | Capital employed | 211.83 | 216.36 | 223.25 |

* 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-16
(Reference: Paragraph: 7.1.8; Page: 110)
Statement showing working results of the Statutory Corporations

(Rupees in crore)

| | Particulars | 1998-99 | 1999-2000 | 2000-01 |
|-----------|--|----------------|------------------|-----------------|
| 1. | State Road Transport Corporation | | | |
| | Operating and non-operating | | | |
| | (a) Revenue | 34.55 | 42.09 | 42.74 |
| | (b) Expenditure | 77.59 | 85.06 | 88.00 |
| | (c) Surplus (+)/Deficit (-) | (-)43.04 | (-) 42.97 | (-) 45.26 |
| | Interest on capital and loans | 19.12 | 19.53 | 17.90 |
| | Return on capital employed | (-)23.92 | (-)23.44 | (-) 27.36 |
| 2 | Jammu and Kashmir State Financial Corporation | 1999-00 | 2000-01 | 2001-02 |
| A | Income | | | |
| | (a) Interest on loans and advances | 12.16 | 6.89 | 5.58 |
| | (b) Other income | 1.51 | 2.39 | 2.59 |
| | Total-A | 13.67 | 9.28 | 8.17 |
| B | Expenditure | | | |
| | (a) Interest on long-term loans | 10.84 | 9.35 | 13.20 |
| | (b) Other expenditure | 6.78 | 6.82 | 4.83 |
| | Total-B | 17.62 | 16.17 | 18.03 |
| C | Profit (+)/Loss (-) | (-)3.95 | (-)6.89 | (-) 9.86 |
| D | Total return on capital employed | 6.89 | 2.46 | 6.53 |
| E | Percentage of return on capital employed | 3.25 | 1.14 | 2.92 |

Appendix-17
(Reference: Paragraph: 7.1.12; Page: 111)
Statement showing operational performance of Statutory corporations

(Rupees in crore)

| Particulars | 1998-99 | | 1999-2000 | | 2000-01 | |
|---|------------------|--------------|----------------|--------------|----------------|--------------|
| 1. Jammu and Kashmir State Road Transport Corporation Limited | | | | | | |
| Average number of vehicles held | 1287 | | 1258 | | 1258 | |
| Average number of vehicles on road per day | 731 | | 807 | | 839 | |
| Percentage utilisation of vehicles | 57 | | 64 | | 67 | |
| Number of employees | 5609 | | 5506 | | 5350 | |
| Employee-vehicle ratio | 4.35 | | 4.37 | | 4.25 | |
| 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 | 273.97 | | 313.14 | | 326.28 | |
| (ii) Net | 271.39 | | 310.99 | | 323.88 | |
| (iii) Dead | 2.58 | | 2.15 | | 2.40 | |
| Percentage of dead kms to gross kms | 0.94 | | 0.69 | | 0.73 | |
| Average km covered/bus/day | 0.37 | | 0.39 | | 0.40 | |
| Average operating revenue/km (in paisa) over previous year's income (<i>per cent</i>) | 12.08 | | 12.96 | | 12.75 | |
| Average expenditure per km. | 28.59 | | 27.35 | | 27.16 | |
| Increase in operating expenditure per km over previous year's expenditure (<i>per cent</i>) | NA | | NA | | NA | |
| Loss per km (in paisa) | (-)16.51 | | (-)14.39 | | (-) 14.41 | |
| 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) | 2.71 | | 3.11 | | 3.24 | |
| Occupancy ratio (Load factor) | 95 | | 99 | | 74 | |
| Kilometers obtained per litre of | NA | | NA | | NA | |
| (a) Diesel oil | | | | | | |
| (b) Engine oil | | | | | | |
| 2. Jammu and Kashmir State Financial Corporation Limited | | | | | | |
| | 1999-2000 | | 2000-01 | | 2001-02 | |
| | No. | Amount | No. | Amount | No. | Amount |
| Applications pending at the beginning of the year | 162 | 4.21 | 156 | 7.24 | 213 | 11.93 |
| Applications received | 459 | 30.42 | 320 | 23.55 | 230 | 13.65 |
| Total: | 621 | 34.63 | 476 | 30.79 | 443 | 25.58 |
| Applications sanctioned | 395 | 20.49 | 263 | 18.86 | 225 | 14.62 |
| Applications cancelled/withdrawn/rejected/reduced | 70 | 5.44 | - | - | 8 | 1.20 |
| Applications pending at the close of the year | 156 | 7.24 | 213 | 11.93 | 180 | 9.75 |
| Loans disbursed | 339 | 15.98 | 292 | 10.91 | 360 | 16.44 |
| Loans outstanding at the close of the year | 4614 | 490.18 | 3686 | 531.79 | 4741 | 605 |
| Amount overdue for recovery at the close of the year | 2741 | 462.70 | 3277 | 494.94 | 372 | 574.14 |
| (a) Principal | | NA | | NA | NA | NA |
| (b) Interest | | NA | | NA | NA | NA |
| Percentage of default to total loans outstanding | 94 | | 93 | | 95 | |

Appendix-18
(Reference: Paragraph: 7.1.23; Page: 115)
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 | 324 | 1117 | 1981-82 |
| 2 | Agriculture | 2 | 67 | 260 | 1983-84 |
| 3 | Public Works | 2 | 74 | 251 | 1976-77 |
| 4 | Social Welfare | 2 | 18 | 82 | 1988-89 |
| 5 | Tourism | 2 | 58 | 186 | 1985-86 |
| 6 | Power Development | 1 | 128 | 357 | 1981-82 |
| 7 | Finance | 1 | 60 | 284 | 1987-88 |
| 8 | State Financial Corporation | 1 | 61 | 112 | 1979-80 |
| 9 | Government Press | 1 | 12 | 34 | 1983-84 |
| | Total | 20 | 802 | 2683 | |

Appendix-19
(Reference: Paragraph: 7.1.23; Page: 115)

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 | Industries and Commerce | 1 | - | March 2003 |
| 2 | Tourism | - | 1 | March 2003/June 2003 |
| 3 | Transport and Information | 1 | - | April 2003 |
| 4 | Power | 1 | - | June 2003 |

Appendix-20

**Statement showing financial results of Jammu and Kashmir Tourism
Development Corporation Limited**

(Reference: Paragraph: 7.2.7; Page: 119)

(Rupees in crore)

| S. No | | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 |
|-------------|--|-----------------|-----------------|--------------|--------------|--------------|
| I. | Liabilities | | | | | |
| (i) | Paid-up capital | 3.24 | 3.24 | 3.24 | 3.24 | 3.24 |
| (ii) | Share capital suspense | 15.89 | 16.39 | 16.39 | 17.04 | 20.27 |
| (iii) | Reserves and surplus | 3.25 | 4.00 | 4.69 | 5.89 | 6.77 |
| (iv) | Borrowings | 4.79 | 5.47 | 5.34 | 4.97 | 4.88 |
| (v) | Trade dues, current liabilities and provisions | 7.31 | 7.10 | 7.19 | 8.15 | 8.15 |
| | Total-I | 34.48 | 36.20 | 36.85 | 39.29 | 43.31 |
| II. | Assets | | | | | |
| (a) | Gross fixed assets | 12.77 | 14.75 | 16.27 | 17.71 | 19.18 |
| (b) | <i>Less Depreciation</i> | <i>0.98</i> | <i>1.13</i> | <i>1.09</i> | <i>1.09</i> | <i>1.15</i> |
| (c) | Net fixed assets | 11.79 | 13.62 | 15.18 | 16.62 | 18.03 |
| (d) | Capital works-in- progress | 5.03 | 4.30 | 3.79 | 3.78 | 3.75 |
| (e) | Current assets, loans and advances | 9.45 | 10.98 | 11.18 | 11.82 | 13.68 |
| | Accumulated loss | 8.21 | 7.30 | 6.70 | 7.07 | 7.85 |
| III. | Total-II | 34.48 | 36.20 | 36.85 | 39.29 | 43.31 |
| | Capital employed^{\$} | 18.96 | 21.80 | 22.96 | 24.07 | 27.31 |
| | Net Worth* | (-) 1.72 | (-) 0.06 | 1.23 | 2.06 | 2.16 |

\$: Net fixed assets plus capital works-in-progress plus working capital.

* Paid up capital plus reserve and surplus less intangible assets

Appendix-21

**Statement showing working results of Jammu and Kashmir Tourism
Development Corporation Limited**

(Reference: Paragraph: 7.2.7; Page: 119)

(Rupees in crore)

| | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 |
|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| I. Income | | | | | |
| (i) Room rent | 7.27 | 8.12 | 8.97 | 8.17 | 9.33 |
| (ii) Catering | 3.57 | 4.08 | 4.27 | 3.63 | 2.63 |
| (iii) Other receipts [♥] | 0.14 | 0.33 | 0.53 | 0.43 | 1.21 |
| Total-I | 10.98 | 12.53 | 13.77 | 12.23 | 13.17 |
| II. Expenditure | | | | | |
| (i) Purchases | 1.51 | 1.62 | 1.61 | 1.45 | 1.57 |
| (ii) Other operating cost | 1.97 | 2.03 | 2.58 | 2.28 | 2.12 |
| (iii) Manpower costs | 6.44 | 6.80 | 7.38 | 7.17 | 8.13 |
| (iv) Depreciation | 0.98 | 1.13 | 1.09 | 1.09 | 1.15 |
| Accretion/ Decretion of stocks | (-) 0.02 | (+) 0.04 | -* | (-) 0.01 | (+) 0.03 |
| Total-II | 10.88 | 11.62 | 12.66 | 11.98 | 13.00 |
| Profit/loss for the year | (+) 0.10 | (+) 0.91 | (+) 1.11 | (+) 0.25 | (+) 0.17 |
| Previous years' adjustments | -* | -* | (-) 0.51 | (-) 0.62 | (-) 0.95 |
| Net profit/loss | (+) 0.10 | (+) 0.91 | (+) 0.60 | (-) 0.37 | (-) 0.78 |
| Interest payments | -* | 0.05 | 0.12 | 0.10 | 0.09 |
| Tax paid | 0.02 | 0.03 | 0.04 | -* | -* |
| Operating profit (EBIT) | 0.12 | 0.99 | 0.76 | (-) 0.27 | (-) 0.69 |

[♥] Includes interest on FDRs, telephone charges, boat receipts Joint Venture, etc. hiring of vehicles.
* Negligible

Appendix-22

Statement showing detail of units in which food costs exceeded the norms

(Reference: Paragraph: 7.2.13; Page: 122)

(In percentages)

| S.No | Name of Unit | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 |
|------|------------------------------------|---------|---------|---------|---------|---------|
| 1 | Tourist Reception Centre, Srinagar | 41 | - | - | - | - |
| 2 | Wazwan Restaurant Srinagar | 55 | - | 46 | - | - |
| 3 | Civil Secretariat | 65 | 85 | 70 | 62 | 70 |
| 4 | Sonamarg | 48 | 42 | 46 | | |
| 5 | Pahalgam | 45 | 41 | 59 | 47 | 45 |
| 6 | Outdoor catering | 46 | - | - | - | - |
| 7 | Zum Zum Hotel | - | 58 | 51 | 56 | 51 |
| 8 | Lala Rukh | - | 42 | - | - | - |
| 9 | Nehru Park | - | 42 | 44 | 83 | 100 |
| 10 | Nun Kun Rest | - | 44 | - | - | - |
| 11 | Shalimar Cafe | - | 45 | 45 | 62 | 59 |
| 12 | Tangmarg | - | 47 | 42 | - | 48 |
| 13 | Gulmarg | - | 45 | 41 | - | - |
| 14 | Qazigund | - | 48 | 43 | 43 | 50 |
| 15 | Tulsi Bagh | - | 41 | - | - | - |
| 16 | Budshah Flat | - | 42 | - | - | - |
| 17 | Zeetyar | - | 44 | - | - | - |
| 18 | High Court | - | - | 59 | 60 | 61 |
| 19 | Banihal | - | - | 73 | - | 52 |
| 20 | Floating Rest | - | - | - | 44 | - |
| 21 | Nishat Bagh | - | - | - | 52 | 51 |
| 22 | Botanical Garden | - | - | - | - | 53 |
| 23 | Mammer | - | - | - | - | 50 |
| 24 | Wazwan Restaurant Jammu | 41 | 41 | - | 46 | 44 |
| 25 | Tourist bungalow, Mansar | 43 | 45 | - | - | - |
| 26 | Tourist bungalow, Batote | 46 | - | - | 49 | 41 |
| 27 | Tourist bungalow, Katra | 41 | 41 | - | - | - |
| 28 | Bagh-e-Bahu | 46 | 43 | 43 | - | - |
| 29 | Tourist bungalow, Dayalachak | 41 | 43 | - | - | - |
| 30 | Nandini Cafeteria | 53 | 54 | 48 | - | 46 |
| 31 | Tourist bungalow, Ramban | 44 | 60 | 47 | 44 | 49 |
| 32 | Tourist bungalow, Kud | 42 | 45 | - | 42 | 48 |
| 33 | Jhajjar Kotli | 41 | 41 | - | - | - |
| 34 | Yatri Niwas Katra | 43 | 42 | - | - | - |
| 35 | Tourist bungalow, Lakhempur | 42 | 41 | - | 41 | - |
| 36 | Tourist bungalow, Sanasar | 50 | - | 59 | 51 | - |
| 37 | Civil Secretariat, Jammu | 81 | 80 | 77 | 55 | 54 |
| 38 | High Court Jammu | - | - | - | 56 | - |

Appendix-23

(Reference: Paragraph: 8.1.2; Page: 131)
Statement of wanting utilisation certificates

| Name of Department | Year of paying | Certificates awaited | |
|-------------------------------|----------------|----------------------|--|
| | | No. | (Rs. in lakh) |
| Education | 2000-01 | 168 | 7765.66 |
| | 2001-02 | 154 | 7602.46 |
| Housing and Urban Development | 2000-01 | 82 | 6127.18 |
| | 2001-02 | 72 | 6162.01 |
| Health and Medical Education | 2000-01 | 20 | 51.98 |
| | 2001-02 | 17 | 47.81 |
| Law and Justice | 2000-01 | 15 | 176.29 |
| | 2001-02 | 18 | 122.30 |
| Social Welfare | 2000-01 | 28 | 12.56 |
| | 2001-02 | 21 | 15.69 |
| General Administration | 2000-01 | 12 | 240.43 |
| | 2001-02 | 6 | 37.70 |
| Tourism | 2000-01 | 2 | 98.38 |
| | 2001-02 | - | - |
| Art and Culture | 2000-01 | 13 | 427.89 |
| | 2001-02 | 12 | 452.00 |
| Public Works | 2000-01 | - | - |
| | 2001-02 | 2 | 0.35 |
| Agriculture | 2000-01 | 47 | 4620.94 |
| | 2001-02 | 30 | 4000.00 |
| Industries | 2000-01 | 12 | 486.53 |
| | 2001-02 | 8 | 289.17 |
| Ladakh Affairs | 2000-01 | 5 | 17.50 |
| | 2001-02 | 4 | 0.90 |
| Transport | 2000-01 | 3 | 1006.05 |
| | 2001-02 | 6 | 1919.52 |
| Total | | 757 | 41681.30 say Rs 416.81 crore |

Appendix-24

(Reference: Paragraph: 8.1.3; Page: 131)

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 and 2002-03 |

Appendix-25
(Reference: Paragraph: 8.1.3; Page: 131)
Bodies which did not furnish annual accounts for 2002-03 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 to 2002-03 | 4 |
| 2. | District Rural Development Agency, Srinagar | 2002-03 | 1 |
| 3. | District Rural Development Agency, Pulwama | 2002-03` | 1 |
| 4. | District Rural Development Agency, Kupwara | 2002-03 | 1 |
| 5. | District Rural Development Agency, Baramulla | 2001-02 and 2002-03 | 2 |
| 6. | District Rural Development Agency, Rajouri | 2002-03 | 1 |
| 7. | District Rural Development Agency, Doda | 1983-84 to 1996-97 and 2002-03 | 15 |
| 8 | District Rural Development Agency, Leh | 2002-03 | 1 |
| 9. | District Rural Development Agency, Kargil | 2002-03 | 1 |
| 10 | District Rural Development Agency, Kathua | 2002-03 | 1 |
| 11. | District Rural Development Agency, Udhampur | 2002-03 | 1 |
| 12. | District Rural Development Agency, Anantnag | 2001-02 and 2002-03 | 2 |
| 13. | District Rural Development Agency, Poonch | 2002-03 | 1 |
| 14. | District Rural Development Agency, Budgam | 2002-03 | 1 |
| 15. | District Rural Development Agency, Jammu | 2002-03 | 1 |
| 16. | Jammu and Kashmir Sports Council | 2002-03 | 1 |
| 17. | Desert Development Agency Leh | 2002-03 | 1 |
| 18. | Desert Development Agency Kargil | 2002-03 | 1 |
| 19. | Jammu Development Authority | 1972-73 to 2002-03 | 31 |
| 20. | Jammu Municipality | 1996-97 to 2002-03 | 7 |
| 21. | Jammu and Kashmir Academy of art, Culture and Languages | 2002-03 | 1 |
| 22. | Jammu and Kashmir Housing Board | 1992-93 to 2002-03 | 11 |
| 23. | State Pollution Control Board | 1992-93 to 2002-03 | 11 |
| 24. | Kashmir University | 1969-70 to 2002-03 | 34 |
| 25. | Jammu and Kashmir Energy Development Agency | 2002-03 | 1 |
| 26. | Jammu and Urban Development Agency | 2002-03 | 1 |
| 27. | Jammu and Kashmir Co-operative Supply and Marketing Federation Limited | 1987-88 to 2002-03 | 16 |
| 28. | Sher-i-Kashmir International Convention Complex | 1999-00 to 2002-03 | 4 |
| 29. | Institute of Management and Public Administration | 1988-89 to 2002-03 | 15 |
| 30. | Board of Secondary Education Srinagar | 1977-78 to 2002-03 | 26 |
| 31. | Patnitop Development Authority | 2002-03 | 1 |
| 32. | Srinagar Development Authority | 1981-82 to 2002-03 | 22 |
| 33. | Kashmir Urban Development Agency | 1992-93 to 2002-03 | 11 |
| 34. | Jammu University | 2001-02 to 2002-03 | 2 |
| 35. | Srinagar Municipality | 1988-89 to 2002-03 | 15 |

Appendix-26
(Reference: Paragraph: 8.1.5; Page: 132)
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 | 2001-02 |
| 2. | Sher-i-Kashmir International Convention complex | 1998-99 |
| 3. | District Rural Development Agency, Srinagar | 2001-02 |
| 4. | District Rural Development Agency, Pulwama | 2001-02 |
| 5. | District Rural Development Agency, Kupwara | 2001-02 |
| 6. | Jammu and Kashmir Sports Council | 2001-02 |
| 7. | District Rural Development Agency, Rajouri | 2001-02 |
| 8. | District Rural Development Agency, Doda | 1997-98 to 2001-02 |
| 9. | District Rural Development Agency, Leh | 2001-02 |
| 10. | District Rural Development Agency, Kargil | 2001-02 |
| 11. | District Rural Development Agency, Kathua | 2001-02 |
| 12. | District Rural Development Agency, Udhampur | 2001-02 |
| 13. | Jammu and Kashmir Energy Development Authority | 2001-02 |
| 14. | District Rural Development Agency, Poonch | 2001-02 |
| 15. | District Rural Development Agency, Budgam | 2001-02 |
| 16. | District Rural Development Agency, Jammu | 2001-02 |
| 17. | Desert Development Agency, Leh | 2001-02 |
| 18. | Patnitop Development Authority | 2001-02 |
| 19. | Desert Development Agency, Kargil | 2001-02 |
| 20. | Academy of Art Culture and Languages | 2001-02 |

Appendix-27

(Reference: Paragraph: 8.1.8; Page: 134)

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 |
|--------------------|------------------------|--|--|---|--|--|--|--|---|
| | | Which did not render the accounts (year of accounts) | Which did not render accounts in prescribed format | Which did not utilise 50 per cent of grants given in a year/amount remaining unutilized | Which diverted/ misutilised the funds (including grants released by Government of India) amount diverted/misutilised | Which 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 | 33 (ranged between 1983-84 to 2001-02) | - | - | DRDA Pulwama: Rs 18.16 lakh during 2001-02; DRDA Kupwara: Rs 17.92 lakh during 2001-02; DRDA Leh (during 2001-02): Rs 19.79 lakh; DRDA Budgam (during 2000-01): Rs 12 lakh | - | - | | The unspent balance of Rs 20.61 crore were not surrendered by various DRDA's to GOI and diversion of funds of Rs 16 lakh not got regularised from GOI |
| Education | 5 | 65 (ranged between 1969-70 to 2002-03) | - | - | - | - | - | - | Unfruitful expenditure of Rs 17.62 lakh due to wrong selection of site for play field by the State Sports Council |
| Social Welfare | 1 | 4 (ranging between 1999-2000 to 2002-03) | - | - | - | - | - | - | |
| Urban Development | 7 | 89 (ranging between 1972-73 to 2002-03) | - | - | - | - | - | - | Idle investment of Rs 10.98 lakh on purchase of sweeping machines by Jammu Municipality |

Appendices

Appendix-27 (Concl.)

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|------------------------|----------|--|----------|----------|----------|----------|----------|----------|--|
| Science and Technology | 1 | 5 (ranging between 1998-99 to 2002-03) | - | - | - | - | - | - | - |
| Forest | 1 | 11 (ranging between 1992-93 to 2002-03) | - | - | - | - | - | - | - |
| Co-operative | 1 | 16 (ranging between 1987-88 to 2002-03) | - | - | - | - | - | - | - |
| Tourism | 1 | 04 (ranging between 1999-2000 to 2002-03) | - | - | - | - | - | - | The Jawahir Institute of Mountaineering Batote, during 2002-03 got short release of funds of Rs 8.69 lakh from State Government as the total of Rs 25.08 lakh incurred during 2002-03 was to be shared in the ratio of 50:50 by State and Central Government. The shortfall in funds was met out of receipts from Government of India. |
| General Administration | 1 | 15 (ranging between 1988-89 to 2002-03) | - | - | - | - | - | - | - |