

# FINANCE ACCOUNTS

## VOLUME-I

### 2020-2021



लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest

GOVERNMENT OF UNION TERRITORY OF  
JAMMU AND KASHMIR



# **Finance Accounts**

## **Volume-I**

**2020-2021**

**Government of Union Territory of Jammu and Kashmir**



### **Explanatory Memorandum**

The Finance and Appropriation Accounts of the Government of Union Territory of Jammu and Kashmir for the year ended 31 March 2021 are being sent to the President for tabling in the Parliament.

Consequent on the reorganisation of the erstwhile State of Jammu and Kashmir and in accordance with the provisions of the Jammu and Kashmir Re-organisation Act, 2019, these accounts are also being sent to the Lieutenant Governor of the Union Territory of Jammu and Kashmir.



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**Certificate of the Comptroller and Auditor General of India**

This Compilation containing the Finance Accounts of the Government of Union Territory of Jammu and Kashmir for the year ending 31 March 2021 presents the financial position along with accounts of the receipts and disbursements of the Government of Union Territory for the year. These accounts are presented in two volumes, Volume-I contains the consolidated position of the State of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government of Union Territory of Jammu and Kashmir for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of Article 149 of the Constitution of India and Section 71 of Jammu and Kashmir Re-organisation Act, 2019 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and/ or departments responsible for the keeping of such accounts functioning under the control of the Government of Union Territory of Jammu and Kashmir and the statements received from the Reserve Bank of India. Statements (No. 7, 8, 9, 19 and 20), explanatory notes (Statement No. 5, 6 and Annexure to Statement No. 2) and Appendices (IV, V, VI, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Union Territory of Jammu and Kashmir/ Corporations/ Companies/ Societies/ Public Financial Management System (PFMS) portal who are responsible to ensure the correctness of such information.

The treasuries, offices and/or departments functioning under the control of the Government of Union Territory of Jammu and Kashmir are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules, and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the Legislature of the Union Territory of Jammu and Kashmir. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit)

in accordance with the requirements of Section 72 of the Jammu and Kashmir Re-organisation Act, 2019 for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Union Territory of Jammu and Kashmir for the year 2020-2021.

Points of interest arising from study of these accounts as well as test audit conducted during the period or earlier years are contained in my other Reports.

### **Emphasis of Matter**

I want to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Transactions of Revenue nature of ₹ 61.59 crore relating to Grants-in-Aid were booked as Capital Expenditure in violation of Indian Government Accounting Standards (IGAS-2), which specifies booking of such transactions as Revenue Expenditure. In addition, other expenditure of Revenue nature of ₹ 128.22 crore was also booked as Capital Expenditure. This led to understatement of Revenue Deficit to the extent of ₹ 189.81 crore.

2. Fourteen Government Departments of Government of Union Territory of Jammu and Kashmir did not submit 356 Detailed Countersigned Contingent (DCC) bills amounting to ₹ 5,280.71 crore for the period from 31 October 2019 to 31 March 2021 and therefore, there is no assurance that the expenditure of ₹ 5,280.71 crore has actually been incurred for the purpose for which it was authorised.

The audit observations on the above issues are detailed in the Union Territory Finances Audit Report of the Government of Union Territory of Jammu and Kashmir for the year ended 31 March 2021.



**Date: 29 March 2022**  
**Place: New Delhi**

**(GIRISH CHANDRA MURMU)**  
**Comptroller and Auditor General of India**



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## Guide to the Finance Accounts

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### A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the Government of Union Territory of Jammu and Kashmir present the accounts of receipts and outgoings of the Government of Union Territory for the period from 1 April 2020 to 31 March 2021, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the Liabilities and Assets of the Government of Union Territory as worked out from the balances recorded in the accounts.

2. The Accounts of the Government of Union Territory are kept in three parts:

**Part I: Consolidated Fund:** This Fund comprises all Revenues received by the Government of Union Territory, all Public Debt, Loans and Advances raised by the Government of Union Territory (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means Advances extended by the Reserve Bank of India and all moneys received by the Government of Union Territory in repayment of Loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the Union Territory (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

**Part II: Contingency Fund:** This Fund is in the nature of an imprest which is established by the Legislature by law, and is placed at the disposal of the Lieutenant Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the Legislature. The fund is recouped by debiting the expenditure to the concerned functional Major Head relating to the Consolidated Fund of the Union Territory. The Contingency Fund of the Government of Union Territory of Jammu & Kashmir during 2020- 2021 is ₹ 25.00 crore.

**Part III: Public Account:** All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense Heads (both of which are transitory Heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and

Miscellaneous', 'Remittances' and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

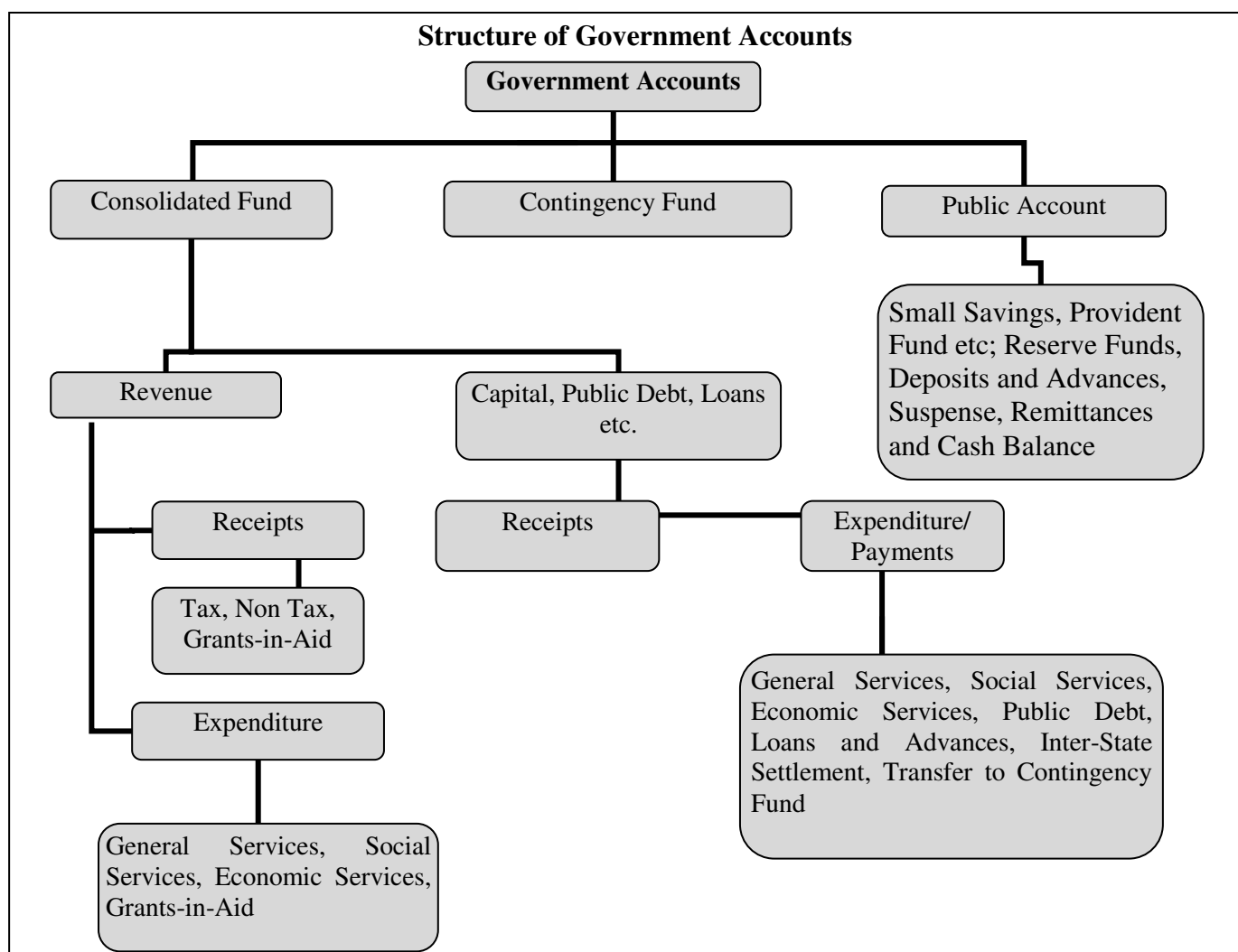
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2017)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:





## B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

**Volume I** contain the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the Union Territory Government for the current financial year 2020-21, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the Government of Union Territory during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government of Union Territory. The Annexure also depicts the Ways and Means position of the Government of Union Territory in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings and repayment of loans given by the Government of Union Territory. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Volume II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the Government of Union Territory to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other

Bodies/ Authorities and Individuals. Appendix III provides details of the recipient institutions.

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
- 13. Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.  
**Volume II of the Finance Accounts contains two parts-nine detailed statement in Part I and thirteen Appendices in Part II.**  
**Part I of Volume II**
- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume 1, depicts the Revenue Expenditure of the Government of Union Territory under Schemes (Union Territory Plan, Central Assistance to Union Territory Plan, Centrally Sponsored Schemes and Central Plan Schemes). Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the Government under Schemes (Union Territory Plan, Centrally Sponsored Schemes and Central Plan Schemes). Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-Head levels also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
- 19. Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

**22. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

## Part II of Volume II

**Part II contains thirteen appendices** on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and Union Territory Plan schemes, etc. These details are presented in the accounts at Sub-Head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the Government of Union Territory.

### C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

### D. Periodical adjustments and Book adjustments:

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	---
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	---
Debt Position/ Borrowings	1, 2, 6	17	---
Investments of the Government in Companies, Corporations etc.	8	19	---
Cash	1, 2,12, 13	---	---
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	---
Guarantees	9	20	
Schemes	---	---	IV (Externally Aided Projects), V (CSS/Central/ Union Territory Schemes Expenditure)

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g., treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book

adjustment to Revenue Receipt/Loans/Public Account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the Union Territory Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and Union Territory Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt Heads.

**E. Rounding:** Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

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# Volume-I

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# 1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances as on 30 Oct. 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

			<b>(₹ in crore)</b>	
<u>Assets[1]</u>			<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
	Notes to Accounts	Statement		
<b>Cash</b>			14,47.69 <b>(-)42.08</b>	14,82.28 <b>(-)42.08</b>
(i) Cash in Treasuries and Local Remittances		21	- <b>6.77</b>	- <b>6.77</b>
(ii) Departmental Balances		21	- <b>4.97</b>	- <b>4.97</b>
(iii) Permanent Imprest		21	- <b>0.12</b>	- <b>0.12</b>
(iv) Cash Balance Investments		21	- <b>3,83.92</b>	- <b>3,83.92</b>
(v) Deposits with Reserve Bank of India and Other Banks	4(vii)	21	14,47.69 (*) <b>(-)4,48.72</b>	14,82.28 <b>(-)4,48.72</b>
(vi) Investments from Earmarked Funds[2]	4(ii) A (a)	22	- <b>10.86</b>	- <b>10.86</b>
<b>Capital Expenditure</b>		5&16	1,58,92.58 <b>10,30,00.76</b>	54,22.20 <b>10,30,00.76</b>
(i) Investments in shares of Companies, Corporations, etc.	2(x)(a)	8&19	1,62.39 <b>46,17.16</b>	81.12 <b>34,28.03</b>
(ii) Other Capital Expenditure		5&16	1,57,30.19 <b>9,83,83.60</b>	53,41.08 <b>9,95,72.73</b>
<b>Contingency Fund (unrecouped)</b>	3	21	- -	- -
<b>Loans and Advances</b>	5(c)	18	95.51 <b>17,40.44</b>	35.80 <b>17,40.44</b>
<b>Advances with Departmental Officers</b>		21	- <b>12.69</b>	- <b>12.69</b>
<b>Suspense and Miscellaneous Balances[3]</b>	4(iii)	21	- <b>3,44.15</b>	- <b>3,44.15</b>
<b>Remittance Balances</b>			- -	- -
<b>Transfer to Contingency Fund</b>		2&4	25.00	-
<b>Cumulative Excess of Expenditure over Receipts[4]</b>			3,00.14 \$	1,62.09
			-	-
<b>Total</b>			1,77,60.92 <b>10,50,55.96</b>	71,02.37 <b>10,50,55.96</b>

[1] The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

[2] Investments out of earmarked funds in shares of Companies etc. are excluded from Capital Expenditure and included under 'Investment from Earmarked Funds'.

[3] In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances', and 'Permanent Cash Imprest' which are included separately above, though the latter form part of this sector elsewhere in these Accounts.

[4] The cumulative excess of Expenditure over Receipts or Receipts over Expenditure does not represent the Fiscal/ Revenue Deficit for the current year.

(\*) Please refer foot note '@' "Annexure to Statement No. 02" Volume-I" at page No. 7.

(\$ ) Differs by ₹ 0.22 crore due to write-off of State Development Loan under MH-6003.

**1. STATEMENT OF FINANCIAL POSITION-(Concltd.)**(Figures in **bold** represent balances as on 30 Oct. 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>(₹ in crore)</b>				
<i>Liabilities</i>	<i>Reference</i>	<i>Sr. No</i>	<b>As at 31 March 2021</b>	<b>As at 31 March 2020</b>
	Notes to Accounts	Statement		
<b>Borrowings (Public Debt)</b>			1,26,67.64 <b>4,66,66.22</b>	34,98.03 <b>4,66,66.22</b>
(i) Internal Debt		6&17	1,05,62.21 <b>4,54,29.09</b>	35,56.94 <b>4,54,29.09</b>
(ii) Loans and Advances from Central Government-		6&17	21,05.44 <b>12,37.13</b>	(-)58.91 <b>12,37.13</b>
Non-Plan Loans		6&17	- <b>96.29</b>	- <b>96.29</b>
Loans for State Plan Schemes		6&17	(-)1,75.81 <b>10,55.03</b>	(-)58.47 <b>10,55.03</b>
Loans for Central Plan Schemes		6&17	-	-
Loans for Centrally Sponsored Plan Schemes		6&17	-	-
Other Loans for States/Union Territories with Legislature Schemes		6&17	22,81.25 <b>38.77</b>	(-)0.44 <b>38.77</b>
Other Loans		6&17	- <b>47.04</b>	- <b>47.04</b>
<b>Contingency Fund (corpus)</b>	3	21	25.00 <b>1.00</b>	- <b>1.00</b>
<b>Liabilities on Public Account</b>			50,68.28 <b>3,97,28.77</b>	36,04.34 <b>3,97,28.77</b>
(i) Small Savings, Provident Funds, etc.		17&21	21,85.97 <b>2,71,61.62</b>	10,41.80 <b>2,71,61.62</b>
(ii) Reserve Funds	4(ii)	21&22	7,71.13 <b>28,05.43</b>	1,86.95 <b>28,05.43</b>
(iii) Deposits		17&21	13,55.53 <b>69,14.23</b>	7,73.57 <b>69,14.23</b>
(iv) Remittance Balances	4(iii)	21	6,34.50 <b>28,47.49</b>	13,98.31 <b>28,47.49</b>
(v) Suspense and Miscellaneous Balances	4(iii)	21	1,21.15 # -	2,03.71 -
<b>Cumulative Excess of Receipts over Expenditure</b>		12	- <b>1,86,59.97</b>	- <b>1,86,59.97</b>
<b>Total</b>			1,77,60.92 <b>10,50,55.96</b>	71,02.37 <b>10,50,55.96</b>

# Does not include ₹ 0.22 crore receipt on accounts of write-off of State Development Loan under MH-6003.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Part-I Consolidated Fund					
Section-A: Revenue					
Receipts			Disbursements		
	2020-21	2019-2020 (31 October 2019 to 31 March 2020)		2020-21	2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)					
<b>Revenue Receipts</b> (Ref. Statement 3 & 14)	<b>5,24,95.48</b>	<b>2,25,57.34</b>	<b>Revenue Expenditure</b> (Ref. Statement 4-A, 4-B & 15)	<b>5,26,33.75</b>	<b>2,27,19.43</b>
<b>Tax Revenue (raised by the Union Territory Government)</b> (Ref. Statement 3 & 14)	<b>88,76.99</b>	<b>40,56.49</b>	<b>Salaries[1]</b> (Ref. Statement 4-B & Appendix-I)	<b>2,38,50.26</b>	<b>1,07,07.38</b>
<b>Non-Tax Revenue</b> (Ref. Statement 3 & 14)	<b>40,76.38</b>	<b>20,62.77</b>	<b>Subsidies [1]</b> (Ref. Appendix-II)	<b>0.19</b>	<b>-</b>
			<b>Grants-in-aid[1] [2]</b> (Ref. Statement 4-B, 10 & Appendix-III)	<b>64,70.27</b>	<b>39,66.96</b>
<b>Interest Receipts</b> (Ref. Statement 3 & 14)	<b>17.86</b>	<b>9.24</b>	<b>General Services</b> (Ref. Statement 4 & 15)	<b>1,76,94.17</b>	<b>60,35.44</b>
<b>Others</b> (Ref. Statement 3 & 14)	<b>40,58.52</b>	<b>20,53.53</b>	<b>Interest Payment and Service of Debt</b> (Ref. Statement 4-A, 4-B & 15)	<b>64,28.09</b>	<b>25,31.63</b>
			<b>Pension</b> (Ref. Statement 4-A, 4-B & 15)	<b>90,78.11</b>	<b>20,95.31</b>
<b>Share of Union Taxes/Duties</b> (Ref. Statement 3 & 14)	<b>-</b>	<b>-</b>	<b>Others</b> (Ref. Statement 4-B)	<b>21,87.97</b>	<b>14,08.50</b>
			<b>Social Services</b> (Ref. Statement 4-A & 15)	<b>38,41.64</b>	<b>16,46.05</b>
			<b>Economic Services</b> (Ref. Statement 4-A & 15)	<b>7,77.21</b>	<b>3,63.60</b>
<b>Grants from Central Government</b> (Ref. Statement 3 & 14)	<b>3,95,42.11</b>	<b>1,64,38.08</b>	<b>Compensation and assignment to Local Bodies and PRIs</b>	<b>-</b>	<b>-</b>
<b>Revenue Deficit</b>	<b>1,38.27</b>	<b>1,62.09</b>	<b>Revenue Surplus</b>	<b>-</b>	<b>-</b>

[1] Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote X, Y and Z below General 'Social', and 'Economic' Services respectively of Statement No. 15 vol.-II) under Revenue Expenditure.

[2] Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies, etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.



## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

Part-I Consolidated Fund-(Conclld.)					
Section-B: Capital-					
Receipts			Disbursements		
	2020-21	2019-2020 (31 October 2019 to 31 March 2020)		2020-21	2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)					
<b>Capital Receipts</b> (Ref. Statement 3 & 14)	-	-	<b>Capital Expenditure</b> (Ref. Statement 4-A, 4-B & 16)	1,04,70.38	54,22.20 (a)
			<b>General Services</b> (Ref. Statement 4-A & 16)	7,76.24	7,33.57
			<b>Social Services</b> (Ref. Statement 4-A & 16)	24,92.57	14,92.93
			<b>Economic Services</b> (Ref. Statement 4-A & 16)	72,01.57	31,95.70
<b>Recoveries of Loans and Advances</b> (Ref. Statement 3, 7 & 18)	1.93	2.34	<b>Loans and Advances Disbursed</b> (Ref. Statement 4-A, 7 & 18)	61.64	38.14
<b>General Services</b> (Ref. Statement 3, 7 & 18)	-	-	<b>General Services</b> (Ref. Statement 4-A, 7 & 18)	-	-
<b>Social Services</b> (Ref. Statement 3, 7 & 18)	0.17	0.30	<b>Social Services</b> (Ref. Statement 4-A, 7 & 18)	1.00	-
<b>Economic Services</b> (Ref. Statement 3, 7 & 18)	1.29	1.89	<b>Economic Services</b> (Ref. Statement 4-A, 7 & 18)	60.64	38.14
<b>Others (Loans to Government Servants etc.)</b> (Ref. Statement 3, 7 & 18)	0.47	0.15	<b>Others (Loans to Government Servants etc.)</b> (Ref. Statement 4-A, 7 & 18)	-	-
<b>Public Debt Receipts</b> (Ref. Statement 3, 6 & 17)	4,27,32.93	1,66,47.37	<b>Repayment of Public Debt</b> (Ref. Statement 4-A, 6 & 17)	3,35,63.32	1,31,49.34
<b>Internal Debt (Market Loans, NSSF etc.)</b> (Ref. Statement 3, 6 & 17)	4,04,50.24	1,66,47.37	<b>Internal Debt (Market Loans, NSSF etc.)</b> (Ref. Statement 4-A, 6 & 17)	3,34,44.98	1,30,90.43
<b>Loans from GOI</b> (Ref. Statement 3, 6 & 17)	22,82.69	-	<b>Loans from GOI</b> (Ref. Statement 4-A, 6 & 17)	1,18.34	58.91
<b>Transfer to Contingency Fund</b>	-	-	<b>Transfer to Contingency Fund</b>	25.00	-
<b>Appropriation to Contingency Fund</b>	-	-	<b>Appropriation to Contingency Fund</b>	25.00	-
<b>Total Receipts Consolidated Fund</b> (Ref. Statement 3)	9,52,30.34	3,92,07.05	<b>Total Expenditure Consolidated Fund</b> (Ref. Statement 4)	9,67,54.09	4,13,29.11
<b>Deficit in Consolidated Fund</b>	15,23.75	21,22.06	<b>Surplus in Consolidated Fund</b>	-	-

(a) Includes ₹ 0.17 crore Salary, ₹ 1,28.05 crore Subsidy and ₹ 61.59 crore Grants-in-Aid. Please see "Annexure 'B' to Notes to Accounts" Volume-I.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

Section-B: Capital-(Concl'd.)					
Receipts			Disbursements		
	2020-21	2019-2020 (31 October 2019 to 31 March 2020)		2020-21	2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)					
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	25.00	-	Contingency Fund (Ref. Statement 21)	-	-
Part-III Public Account[4]					
Small Savings (Ref. Statement 21)	59,68.29	25,95.70	Small Savings (Ref. Statement 21)	48,24.12	15,53.90
Reserves & Sinking Funds (Ref. Statement 21)	7,90.67	5,65.90	Reserves & Sinking Funds (Ref. Statement 21)	2,06.49	3,78.95
Deposits (Ref. Statement 21)	34,27.29	19,31.93	Deposits (Ref. Statement 21)	28,45.33	11,58.36
Advances (Ref. Statement 21)	-	-	Advances (Ref. Statement 21)	-	-
Suspense and Misc[5] (Ref. Statement 21)	1,26,55.15	40,02.79	Suspense and Misc[5] (Ref. Statement 21)	1,27,37.49	37,99.08
Remittances (Ref. Statement 21)	19,92.42	22,67.87	Remittances (Ref. Statement 21)	27,56.23	8,69.56
Total Receipts Public Account (Ref. Statement 21)	2,48,33.82	1,13,64.19	Total Disbursements Public Account (Ref. Statement 21)	2,33,69.66	77,59.85
Deficit in Public Account	-	-	Surplus in Public Account	14,64.16	36,04.34
Inter State Settlement Account (Net)	-	-	Inter State Settlement Account (Net)	-	-
Opening Cash Balance	14,82.28	-	Closing Cash Balance	14,47.69	14,82.28 (#)
Increase in Cash Balance	-	14,82.28	Decrease in Cash Balance	34.59	-

[4] For details please refer Statement 17 and 21 in volume II.

[5] "Suspense and Miscellaneous" include "Other accounts" such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21, Volume-II.

(#) Please refer foot note '@' "Annexure to Statement No. 2" at page No. 7 Volume-I.

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

## Annexure A

## CASH BALANCE AND INVESTMENT OF CASH BALANCE

		(₹ in crore)	
Overall cash position of the Government	On 31 March 2020	On 31 March 2021	
<b>(a) General Cash Balance</b>			
(i) Cash in Treasuries	-	-	
(ii) Deposits with RBI <b>MH 8999</b>	6.77	6.77	
	14,82.28	14,47.69	(@)
	<b>(-)4,69.74</b>	<b>(-)4,69.74</b>	
(iii) Deposits with J & K Bank and Other Banks	-	-	
	21.02	21.02	(S)
(iv) Local Remittances	-	-	
<b>Total</b>	14,82.28	14,47.69	
	<b>(-)4,41.95</b>	<b>(-)4,41.95</b>	
(v) Investments held in Cash Balance Investment Account <b>(MH 8673)</b>	-	-	
	3,83.92	3,83.92	
<b>Total (a)</b>	14,82.28	14,47.69	
	<b>(-)58.03</b>	<b>(-)58.03</b>	
<b>(b) Other Cash balance and Investments</b>			
(i) Cash with the Departmental Officers, viz. Divisional Officers of the Public Works and Forest	4.97	4.97	
(ii) Permanent Advances for Contingent Expenditure with Departmental Officers	0.12	0.12	
(iii) Investments out of Earmarked Funds	10.86	10.86	(^)
<b>Total (b)</b>	15.95	15.95	
<b>Total (a) and (b)</b>	14,82.28	14,47.69	
	<b>(-)42.08</b>	<b>(-)42.08</b>	

**Cash and cash equivalents:** Cash and cash equivalents consist of cash in treasuries, deposit with Reserve Bank of India, other Banks and Remittances in Transit, as shown above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end 31 March 2021. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds etc. are added to the balance in 'Deposits with RBI'.

(@) The balance against 'Deposits with Reserve Bank' represents the balance according to Government Account, which include Government settlements advised to the Reserve Bank of India upto 10 April 2021. There is a net difference of ₹ 0.58 crore (Cr.) between the figures as reflected in the accounts [ ₹ 14,47.69 crore (Dr.)] and that intimated by the Reserve Bank of India [ ₹ 14,48.27 crore (Cr.)]. The difference is under reconciliation with RBI as well as the Government (August 2021).

(S) Includes ₹ 0.03 crore lying with Imperial Bank of India, Lahore. This account is not however being operated upon.

(^) Details of investment are awaited from the Government (August 2021).

## 2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

### Annexure A-(Contd.)

#### CASH BALANCE AND INVESTMENT OF CASH BALANCE-(Contd.)

- (a) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the Government of Union Territory of Jammu and Kashmir has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank on all the days w.e.f. 01-04-2020. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Normal and Special Ways and Means Advances/ Overdrafts from time to time. There is no change in the above limit of minimum daily cash balance upto 31 March 2021.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/ Overdrafts, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) As per RBI press release dated 1 April 2020, 17 April 2020 and 29 September 2020, the limit for Normal Ways and Means Advances to the Government of Union Territory of Jammu and Kashmir was ₹ 11,44.00 crore from 01 April 2020 which was further raised to ₹ 14,08.00 crore from 17 April 2020.

The extent to which the Government of Union Territory maintained the minimum Cash Balance with Reserve Bank of India during the period from 1 April 2020 to 31 March 2021 is given below

Details of minimum Cash Balance with the Reserve Bank of India	No. of Days
Number of days on which the minimum balance was maintained without obtaining any Advance.	47
Number of days on which the minimum balance was maintained by obtaining Special Ways and Means Advance.	Nil
Number of days on which the minimum balance was maintained by obtaining Normal Ways and Means Advance.	260
Number of days on which there was shortfall in minimum balance even after taking the above advance but no Overdraft was taken.	Nil
Number of days on which Overdraft was taken in addition to obtaining Normal Ways and Means Advance.	58

#### Explanatory Notes

- (i) Normal Ways and Means Advances and Overdraft were taken by the Government of Union Territory of Jammu and Kashmir from time to time during 2020-21. The balance at the end of the 31-03-2021 was ₹ 17,84.54 crore (₹ 7,15.89 crore under Normal Ways and Means Advances and ₹ 10,68.65 crore under Overdraft). There was also a balance of ₹ 6,92.11 crore (₹ 6,92.11 crore under Normal Ways and Means Advances and ₹ Nil under Overdraft) as on 30 October 2019 which is yet to be apportioned between the successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

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**2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Concl.d.)**


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**Annexure A-(Concl.d.)**


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**CASH BALANCE AND INVESTMENT OF CASH BALANCE-(Concl.d.)**


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**Explanatory Notes-(Concl.d.)**


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- (ii) The Government of Union Territory of Jammu and Kashmir entered into an agreement with Reserve Bank of India with effect from 01-04-2020.

The Repo Rate during the period from 01-04-2020 to 31-03-2021 was as under: -

<b>Period</b>	<b>Repo Rate</b>
01-04-2020 to 21-05-2020	4.40 <i>Per cent</i>
22-05-2020 to 31-03-2021	4.00 <i>Per cent</i>

As regards Normal Ways & Means Advances, the interest charged upto 90 days equal to Repo Rate and one *per cent* above the Repo Rate for the period above 90 days.

As regards rate of interest on Overdraft upto 100 *per cent* limit of Normal Ways and Means Advances two *per cent* above the Repo Rate and exceeding 100 *per cent* of Normal Ways and Means Advances, five *per cent* above the Repo Rate.

The interest paid to the Reserve Bank of India on Normal Ways and Means Advances and Overdrafts during the year 2020-21 is ₹ 34.87 crore and ₹ 5.26 crore respectively.

- (c) Government of India Treasury Bills amounting to ₹ 1,19,04.12 crore (₹ 1,19,04.12 crore Government of India 14 days Treasury Bills and Nil Union Territory Securities) were purchased on 14 occasions and ₹ 1,19,04.12 crore (₹ 1,19,04.12 crore Government of India 14 days Treasury Bills and Nil Union Territory Securities) were rediscounted on 35 occasions during 2020-2021. No amount was in Cash Balance Investment Account on 31 March 2021. However, an amount of ₹ 3,83.92\* crore as on 30 October 2019 (pre re-organisation), yet to be apportioned between successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh, was held in Cash Balance Investment Account on 30 October 2019.
- (d) Interest earned by the Government of Union Territory on Cash Balance Investment Account during 2020-21 was ₹ 0.11 crore.

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(\*) Details of investment are awaited from the Government (August 2021).

## 3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)

		(₹ in crore)	
		(Actuals)	(Actuals)
	Description	2020-21	2019-2020 (31 October 2019 to 31 March 2020)
	<b>Revenue Receipts-</b>		
<b>A.</b>	<b>Tax Revenue-</b>		
A.1	<b>Own Tax Revenue-</b>	<b>88,76.99</b>	<b>40,56.49</b>
	Union Territory Goods and Services Tax	48,39.35	21,15.75
	Land Revenue	60.57	48.32
	Stamps and Registration Fees	3,25.54	1,17.54
	State Excise	13,47.42	5,87.67
	Sales Tax	14,95.61	7,82.43
	Taxes on Vehicles	4,88.38	2,46.08
	Taxes on Goods and Passengers	0.90	1,58.47
	Taxes and Duties on Electricity	3,19.22	0.23
	Other	-	-
A.2	<b>Share of net proceeds of Taxes-</b>	<b>-</b>	<b>-</b>
	Central Goods and Services Tax	-	-
	Integrated Goods and Services Tax	-	-
	Corporation Tax	-	-
	Taxes on Income Other than Corporation Tax	-	-
	Other Taxes on Income and Expenditure	-	-
	Taxes on Wealth	-	-
	Customs	-	-
	Union Excise Duties	-	-
	Service Tax	-	-
	Other Taxes and Duties on Commodities and Services	-	-
	Others	-	-
	<b>Total-A</b>	<b>88,76.99</b>	<b>40,56.49</b>
<b>B.</b>	<b>Non-Tax Revenue-</b>		
	Power	23,49.74	11,96.66
	Major/ Medium Irrigation	9,96.66	6,06.73
	Non-Ferrous Mining and Metallurgical Industries	2,27.91	14.61
	Forestry and Wild Life	1,52.97	8.94

## 3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Contd.)

		(Actuals)	(Actuals)
			(₹ in crore)
	Description	2020-21	2019-2020 (31 October 2019 to 31 March 2020)
	<b>Revenue Receipts-(Contd.)</b>		
<b>B.</b>	<b>Non-Tax Revenue-(Concl'd.)</b>		
	Water Supply and Sanitation	93.89	59.54
	Education, Sports, Art and Culture	41.33	2.27
	Police	39.91	35.85
	Public Works	25.49	7.96
	Medical and Public Health	23.82	11.32
	Other Administrative Services	19.15	13.78
	Interest Receipts, Dividends and Profits	17.86	9.24
	Crop Husbandry	13.29	7.50
	Animal Husbandry	11.20	3.43
	Minor Irrigation	9.42	1.95
	Labour and Employment	9.35	0.61
	Fisheries	7.82	3.44
	Food Storage and Warehousing	7.55	0.47
	Pension and Misc. General Services	6.18	62.73
	Stationery and Printing	5.05	5.72
	Housing	4.08	1.84
	Social Security and Welfare	3.47	1.44
	Village and Small Industries	2.63	2.14
	Tourism	2.13	0.53
	Urban Development	0.37	2.18
	Others	5.11	1.89
	<b>Total-B</b>	<b>40,76.38</b>	<b>20,62.77</b>

**3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Contd.)**

<b>(₹ in crore)</b>			
		<b>(Actuals)</b>	<b>(Actuals)</b>
	<b>Description</b>	<b>2020-21</b>	<b>2019-2020 (31 October 2019 to 31 March 2020)</b>
	<b>Revenue Receipts-(Concl.)</b>		
<b>II.</b>	<b>GRANTS FROM GOVERNMENT OF INDIA</b>		
<b>C.</b>	<b>Grants-</b>		
	<b>Grants-in-Aid from Central Government-</b>		
	<b>Centrally Sponsored Schemes-</b>	<b>65,33.49</b>	<b>34,06.82</b>
	Central Assistance/ Share	63,85.75	34,06.82
	Externally Aided Projects- Grants for Centrally Sponsored Schemes	1,47.74 *	-
	Others	-	-
	<b>Finance Commission Grants-</b>	-	-
	Post Devolution Revenue Deficit Grant	-	-
	Grants for Rural Local Bodies	-	-
	Grants for Urban Local Bodies	-	-
	Grants-in-Aid for State Disaster Response Fund	-	-
	<b>Other Transfer/ Grants to States/ Union Territories with Legislature-</b>	<b>3,30,08.62</b>	<b>1,30,31.26</b>
	Grants under Proviso to Article 275 (1) of the Constitution	-	-
	Grants from Central Road Fund	79.40	49.48
	Special Assistance	3,07,58.00 \$	-
	Compensation for Loss of Revenue arising out of Implementation of GST	21,71.22	12,47.28
	Grants to meet Revenue Deficit	-	1,17,34.50
	<b>Total-C</b>	<b>3,95,42.11</b>	<b>1,64,38.08</b>
	<b>Total Revenue Receipts (A+B+C)</b>	<b>5,24,95.48</b>	<b>2,25,57.34</b>
<b>III.</b>	<b>CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS</b>		
<b>D.</b>	<b>Capital Receipts-</b>		
	Disinvestment Proceeds	-	-
	Others	-	-
	<b>Total-D</b>	<b>-</b>	<b>-</b>

\* Includes ₹ 51.49 crore Grants towards India Covid-19 Emergency Response and Health System Preparedness Package.

\$ Includes ₹ 2,79.00 crore Grants towards Contribution to Union Territory Disaster Response Fund-J&K.



**3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Concl.d.)**

		<b>(₹ in crore)</b>	
		<b>(Actuals)</b>	<b>(Actuals)</b>
	<b>Description</b>	<b>2020-21</b>	<b>2019-2020 (31 October 2019 to 31 March 2020)</b>
<b>E.</b>	<b>Public Debt Receipts-</b>		
	<b>Internal Debt-</b>	<b>4,04,50.24</b>	<b>1,66,47.37</b>
	Market Loans	93,28.00	39,86.00
	WMA[1] from the R B I	3,08,00.28	1,24,00.30
	Bonds	-	-
	Loans from Financial Institutions	3,21.96	2,61.07
	Special Securities issued to National Small Savings Fund	-	-
	<b>Loans and Advances from Central Government-</b>	<b>22,82.69</b>	<b>-</b>
	Loans for Centrally Sponsored Plan Schemes	-	-
	Other Loans	-	-
	Other Loans for States/ Union Territory with Legislature Schemes	22,82.69	-
	<b>Total-E</b>	<b>4,27,32.93</b>	<b>1,66,47.37</b>
<b>F.</b>	<b>Loans and Advances by State Government (Recoveries)[2]</b>	<b>1.93</b>	<b>2.34</b>
<b>G.</b>	<b>Inter-State Settlement</b>	<b>-</b>	<b>-</b>
	<b>Total Receipts in Consolidated Fund[3] (A+B+C+D+E+F+G)</b>	<b>9,52,30.34</b>	<b>3,92,07.05</b>

[1] Ways and Means Advances/ Overdraft taken from Reserve Bank of India (RBI).

[2] Details are in Statement 7 Volume-I and 18 Volume-II.

[3] Details are in Statement 14 and 17 Volume-II.

## 4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)

<b>A. EXPENDITURE BY FUNCTION</b>					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>(₹ in crore)</b>					
<b>A.</b>	<b>General Services-</b>				
<b>A.1</b>	<b>Organs of State-</b>	<b>3,92.42</b>	<b>-</b>	<b>-</b>	<b>3,92.42</b>
	Parliament/State/Union Territory Legislatures	23.59	-	-	23.59
	President, Vice President/Governor/ Administrator of Union Territories	10.95	-	-	10.95
	Council of Ministers	-	-	-	-
	Administration of Justice	2,54.38	-	-	2,54.38
	Elections	1,03.50	-	-	1,03.50
<b>A.2</b>	<b>Fiscal Services-</b>	<b>69,70.21</b>	<b>-</b>	<b>-</b>	<b>69,70.21</b>
	Land Revenue	4.24	-	-	4.24
	Stamps and Registration	12.45	-	-	12.45
	Collection of Other Taxes on Property and Capital Transactions	-	-	-	-
	State Excise	26.79	-	-	26.79
	Taxes on Sales, Trade etc.	8.40	-	-	8.40
	Taxes on Vehicles	20.93	-	-	20.93
	Collection Charges under State Goods and Services Tax	4,67.71	-	-	4,67.71
	Other Taxes and Duties on Commodities and Services	0.26	-	-	0.26
	Other Fiscal Services	1.34	-	-	1.34
	Interest Payments and Servicing of Debt	64,28.09	-	-	64,28.09
<b>A.3</b>	<b>Administrative Services-</b>	<b>90,79.27</b>	<b>7,05.78</b>	<b>-</b>	<b>97,85.05</b>
	Public Service Commission	8.29	-	-	8.29
	Secretariat-General Services	1,43.46	-	-	1,43.46
	District Administration	4,76.17	-	-	4,76.17
	Treasury and Accounts Administration	1,48.12	-	-	1,48.12
	Police	71,12.39	1,64.10	-	72,76.49
	Jails	75.98	-	-	75.98
	Stationery and Printing	36.59	2.74	-	39.33
	Public Works	6,43.48	5,31.57	-	11,75.05
	Vigilance	54.46	-	-	54.46
	Other Administrative Services	3,80.33	7.37	-	3,87.70

## 4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

<b>A. EXPENDITURE BY FUNCTION-(Contd.)</b>					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>(₹ in crore)</b>					
<b>A.4</b>	<b>Pension &amp; Misc. General Services-</b>	<b>90,79.26</b>	<b>70.46</b>	-	<b>91,49.72</b>
	Pensions and Other Retirement Benefits	90,78.11	-	-	90,78.11
	Miscellaneous General Services	1.15	70.46	-	71.61
	<b>Total General Services</b>	<b>2,55,21.16</b>	<b>7,76.24</b>	-	<b>2,62,97.40</b>
<b>B.</b>	<b>Social Services-</b>				
<b>B.1</b>	<b>Education, Sports, Art &amp; Culture (see note [1] below statement)-</b>	<b>1,00,92.54</b>	<b>5,97.74</b>	-	<b>1,06,90.28</b>
	General Education	95,70.79	5,97.74	-	1,01,68.53
	Technical Education	1,14.10	-	-	1,14.10
	Sports and Youth Services	3,64.34	-	-	3,64.34
	Art and Culture	43.31	-	-	43.31
<b>B.2</b>	<b>Health and Family Welfare-</b>	<b>44,27.59</b>	<b>5,29.85</b>	-	<b>49,57.44</b>
	Medical and Public Health	42,15.26	5,29.85	-	47,45.11
	Family Welfare	2,12.33	-	-	2,12.33
<b>B.3</b>	<b>Water Supply, Sanitation, Housing and Urban Development-</b>	<b>27,10.12</b>	<b>8,48.69</b>	-	<b>35,58.81</b>
	Water Supply and Sanitation	16,18.44	3,11.29	-	19,29.73
	Housing	1,04.52	0.32	-	1,04.84
	Urban Development	9,87.16	5,37.08	-	15,24.24
<b>B.4</b>	<b>Information and Broadcasting-</b>	<b>79.51</b>	<b>0.44</b>	-	<b>79.95</b>
	Information and Publicity	79.51	0.44	-	79.95
<b>B.5</b>	<b>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</b>	<b>87.29</b>	<b>31.28</b>	-	<b>1,18.57</b>
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	87.29	31.28	-	1,18.57
<b>B.6</b>	<b>Labour and Labour Welfare-</b>	<b>46.07</b>	-	-	<b>46.07</b>
	Labour, Employment and Skill Development	46.07	-	-	46.07

[1] Only Major head for booking Capital Outlay on account of General Education, Technical Education, Sports and Youth Services, Art and Culture.

## 4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

<b>A. EXPENDITURE BY FUNCTION-(Contd.)</b>					
<b>Description</b>		<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>(₹ in crore)</b>					
<b>B.7</b>	<b>Social Welfare &amp; Nutrition-</b>	<b>19,83.29</b>	<b>4,68.50</b>	<b>1.00</b>	<b>24,52.79</b>
	Social Security and Welfare	12,65.83	4,52.05	1.00	17,18.88
	Nutrition	4,05.88	16.45	-	4,22.33
	Relief on Account of Natural Calamities	3,11.58	-	-	3,11.58
<b>B.8</b>	<b>Others-</b>	<b>45.29</b>	<b>16.07</b>	<b>-</b>	<b>61.36</b>
	Other Social Services	3.05	16.07	-	19.12
	Secretariat- Social Services	42.24	-	-	42.24
	<b>Total Social Services</b>	<b>1,94,71.70</b>	<b>24,92.57</b>	<b>1.00</b>	<b>2,19,65.27</b>
<b>C.</b>	<b>Economic Services-</b>				
<b>C.1</b>	<b>Agriculture &amp; Allied Activities-</b>	<b>28,70.56</b>	<b>7,02.31</b>	<b>-</b>	<b>35,72.87</b>
	Crop Husbandry	5,02.42	2,81.92	-	7,84.34
	Soil & Water Conservation	75.95	2.91	-	78.86
	Animal Husbandry	5,12.96	1,29.02	-	6,41.98
	Dairy Development	-	-	-	-
	Fisheries	89.86	34.70	-	1,24.56
	Forestry & Wild Life	10,78.68	1,33.56	-	12,12.24
	Food, Storage and Warehousing	1,43.95	97.13	-	2,41.08
	Agricultural Research & Education	3,89.76	14.92	-	4,04.68
	Co-operation	42.20	8.15	-	50.35
	Other Agricultural Programmes	34.78	-	-	34.78
<b>C.2</b>	<b>Rural Development-</b>	<b>4,48.06</b>	<b>20,22.86</b>	<b>-</b>	<b>24,70.92</b>
	Special Programmes for Rural Development	23.58	-	-	23.58
	National Rural Employment	-	-	-	-
	Land Reforms	-	-	-	-
	Other Rural Development Programmes	4,24.48	20,22.86	-	24,47.34
<b>C.3</b>	<b>Special Areas Programmes-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Other Special Areas Programmes	-	-	-	-
<b>C.4</b>	<b>Irrigation &amp; Flood Control-</b>	<b>6,11.85</b>	<b>1,47.72</b>	<b>-</b>	<b>7,59.57</b>
	Major Irrigation	7.69	-	-	7.69
	Medium Irrigation	70.95	10.92	-	81.87
	Minor Irrigation	3,89.93	37.37	-	4,27.30
	Command Area Development	30.92	16.59	-	47.51
	Flood Control & Drainage	1,12.36	82.84	-	1,95.20
<b>C.5</b>	<b>Energy-</b>	<b>28,12.84</b>	<b>5,89.58</b>	<b>-</b>	<b>34,02.42</b>
	Power	28,12.84	5,89.58	-	34,02.42

## 4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

<b>A. EXPENDITURE BY FUNCTION-(Concltd.)</b>					
	<b>Description</b>	<b>Revenue</b>	<b>Capital</b>	<b>L&amp;A</b>	<b>Total</b>
<b>(₹ in crore)</b>					
<b>C.6</b>	<b>Industry &amp; Minerals-</b>	<b>3,58.28</b>	<b>1,63.76</b>	<b>28.14</b>	<b>5,50.18</b>
	Village & Small Industries	3,04.20	1,56.14	-	4,60.34
	Iron and Steel Industries	-	5.40	-	5.40
	Non- Ferrous Mining & Metallurgical Industries	54.08	2.22	-	56.30
	Other Industries & Minerals	-	-	28.14	28.14
<b>C.7</b>	<b>Transport-</b>	<b>2,10.38</b>	<b>26,27.86</b>	<b>32.50</b>	<b>28,70.74</b>
	Roads & Bridges	2,10.38	25,43.13	-	27,53.51
	Road Transport	-	84.73	32.50	1,17.23
<b>C.8</b>	<b>Communication</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C.9</b>	<b>Science, Technology &amp; Environment-</b>	<b>41.94</b>	<b>24.23</b>	<b>-</b>	<b>66.17</b>
	Ecology & Environment	41.94	-	-	41.94
	Other Scientific and Environment Research	-	24.23	-	24.23
<b>C.10</b>	<b>General Economic Services-</b>	<b>2,86.98</b>	<b>9,23.25</b>		<b>12,10.23</b>
	Secretariat- Economic Services	72.97	-	-	72.97
	Tourism	1,35.03	76.57	-	2,11.60
	Census Surveys & Statistics	67.66	-	-	67.66
	Investment in General Financial and Trading Institutions	-	-	-	-
	Other General Economic Services	11.32	8,46.68	-	8,58.00
	<b>Total Economic Services</b>	<b>76,40.89</b>	<b>72,01.57</b>	<b>60.64</b>	<b>1,49,03.10</b>
<b>D.</b>	<b>Loans to Government Servants etc.-</b>				
	Loans to Government Servants etc.	-	-	-	-
	Misc. Loans	-	-	-	-
	<b>Total Loans to Government Servants etc.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>E.</b>	<b>Public Debt-</b>				
	Internal Debt of the State Government	-	-	3,34,44.98	3,34,44.98
	Loans and Advances from the Central Government	-	-	1,18.34	1,18.34
	<b>Total Public Debt</b>	<b>-</b>	<b>-</b>	<b>3,35,63.32</b>	<b>3,35,63.32</b>
<b>F.</b>	<b>Inter-State Settlement</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>G.</b>	<b>Transfer to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>25.00</b>	<b>25.00</b>
	<b>Total Consolidated Fund Expenditure</b>	<b>5,26,33.75</b>	<b>1,04,70.38</b>	<b>3,36,49.96</b>	<b>9,67,54.09</b>

## 4 STATEMENT OF EXPENDITURE-

<b>B. EXPENDITURE</b>				
<b>2020-21</b>				
	<b>Object of Expenditure</b>	<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
	(1)	(2)	(3)	(4)
		<b>(₹ in crore)</b>		
1	Salary	2,38,50.26	0.17	2,38,50.43
2	Works	88.92	87,70.21	88,59.13
3	Grants-in-Aid	64,70.27	61.59	65,31.86
4	Interest	63,72.46	-	63,72.46
5	Pensions and Gratuities	90,78.11	-	90,78.11
6	Material and Supplies	2,90.64	19.43	3,10.07
7	Honorarium to SPO's/VDC/Anganwadi Workers etc.	7,95.64	2.88	7,98.52
8	Electricity Charges	6,17.66	-	6,17.66
9	Outsourcing of Upkeep	3,35.97	-	3,35.97
10	Machinery and Equipment	2,41.61	38.82	2,80.43
11	Transportation/ Handling Charges	2,08.86	0.42	2,09.28
12	Maintenance and Repairs	3,39.29	-	3,39.29
13	Cash Assistance	2,75.34	-	2,75.34
14	Stipend and Scholarship	1,83.14	-	1,83.14
15	Subsidy	0.19	1,28.05	1,28.24
16	Rent Rate and Taxes	1,49.93	-	1,49.93
17	Drugs and Instruments	5,17.10	27.65	5,44.75
18	Office Expenses	88.46	0.57	89.03
19	Rent of Hotels	70.08	-	70.08
20	Transferred to Reserve and Deposit Fund	4,45.03	-	4,45.03
21	Advertisement and Publicity	64.29	0.34	64.63
22	Minor Works	-	2,24.11	2,24.11
23	Books Periodicals and Publications	23.76	0.39	24.15
24	Travelling Expenses	60.41	2.04	62.45
25	POL	56.46	0.29	56.75
26	Compensation	48.53	-	48.53
27	Medical Reimbursement	32.99	-	32.99
28	Civic Action Programme	19.49	-	19.49
29	Camps Seminars and Conferences	14.55	0.73	15.28
30	Furniture and Furnishings	21.91	0.83	22.74
31	Diet Expenses/ Charges	33.28	-	33.28
32	Amar Nath Yatra	5.68	-	5.68
33	Relief and Rehabilitation	3,24.40	0.03	3,24.43
34	Uniform	12.63	-	12.63
35	Telephone	15.37	-	15.37
36	Awards	6.96	4.18	11.14
37	Construction Works	-	-	-
38	Wages	1.27	-	1.27
39	Vaccination	1.57	1.72	3.29
40	Others	14,71.24	11,85.93	26,56.53
	<b>TOTAL</b>	<b>5,26,33.75</b>	<b>1,04,70.38</b>	<b>6,31,04.13</b>

**(CONSOLIDATED FUND)-(Concl.d.)****BY NATURE**

<b>2019-2020 (31 October 2019 to 31 March 2020)</b>		
<b>Revenue</b>	<b>Capital</b>	<b>Total</b>
(5)	(6)	(7)
<b>(₹ in crore)</b>		
1,07,07.38	-	1,07,07.38
0.24	49,07.49	49,07.73
39,66.96	32.02	39,98.98
25,31.63	-	25,31.63
20,95.31	-	20,95.31
2,67.48	94.68	3,62.16
2,56.86	2.55	2,59.41
2,40.23	0.08	2,40.31
2,12.84	-	2,12.84
1,87.27	6.38	1,93.65
1,54.25	0.01	1,54.26
1,49.50	0.01	1,49.51
93.01	-	93.01
91.96	0.17	92.13
-	87.69	87.69
69.45	-	69.45
52.91	-	52.91
50.78	0.40	51.18
49.57	-	49.57
49.48	-	49.48
46.38	0.07	46.45
-	46.29	46.29
29.94	0.04	29.98
29.38	0.13	29.51
28.81	0.15	28.96
27.61	-	27.61
24.61	-	24.61
21.77	-	21.77
17.02	1.54	18.56
15.83	1.05	16.88
16.17	-	16.17
14.11	-	14.11
11.42	2.55	13.97
13.20	-	13.20
6.30	-	6.30
3.67	-	3.67
-	2.10	2.10
0.65	-	0.65
-	-	-
11,85.45	2,36.80	14,22.25
<b>2,27,19.43</b>	<b>54,22.20</b>	<b>2,81,41.63</b>

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
(₹ in crore)							
<b>A- Capital Account of General Services-</b>							
4047-	Capital Outlay on Other Fiscal Services	-	-	-	-	-	
			<b>4.07</b>			<b>4.07</b>	
4055-	Capital Outlay on Police	2,10.80	2,10.80	-	1,64.10	3,74.90	
			<b>13,56.87</b>			<b>13,56.87</b>	
4058-	Capital Outlay on Stationery and Printing	2.18	2.18	-	2.74	4.92	
			<b>34.95</b>			<b>34.95</b>	
4059-	Capital Outlay on Public Works	4,47.21	4,47.21	-	5,31.57	9,78.78	
			<b>61,53.33</b>			<b>61,53.33</b>	
4070-	Capital Outlay on Other Administrative Services	4.15	4.15	-	7.37	11.52	
			<b>1,04.39</b>			<b>1,04.39</b>	
4075-	Capital Outlay on Miscellaneous General Services	69.23	69.23	-	70.46	1,39.69	
			<b>1,63.21</b>			<b>1,63.21</b>	
<b>Total-A-Capital Account of General Services</b>		<b>7,33.57</b>	<b>7,33.57</b>	-	<b>7,76.24</b>	<b>15,09.81</b>	
			<b>78,16.82</b>			<b>78,16.82</b>	
<b>B- Capital Account of Social Services-</b>							
<b>(a) Capital Account of Education, Sports, Art and Culture-</b>							
4202-	Capital Outlay on Education, Sports, Art and Culture	2,46.83	2,46.83	-	5,97.74	8,44.57	
			<b>69,82.53</b>			<b>69,82.53</b>	
<b>Total-B(a)-Capital Account of Education, Sports, Art and Culture</b>		<b>2,46.83</b>	<b>2,46.83</b>	-	<b>5,97.74</b>	<b>8,44.57</b>	
			<b>69,82.53</b>			<b>69,82.53</b>	

\* Due to five months account for 2019-20, the increase/ decrease not applicable across the Statement No. 5



**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**

(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
							(₹ in crore)
<b>B- Capital Account of Social Services-(Contd.)</b>							
<b>(b) Capital Account of Health and Family Welfare-</b>							
4210-	Capital Outlay on Medical and Public Health	3,96.24	3,96.24	-	5,29.85	9,26.09	
			<b>49,06.22</b>			<b>49,06.22</b>	
4211-	Capital Outlay on Family Welfare	-	-	-	-	-	
			<b>7.97</b>			<b>7.97</b>	
	<b>Total-B(b)-Capital Account of Health and Family Welfare</b>	3,96.24	3,96.24	-	5,29.85	9,26.09	
			<b>49,14.19</b>			<b>49,14.19</b>	
<b>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-</b>							
4215-	Capital Outlay on Water Supply and Sanitation	3,65.14	3,65.14	-	3,11.29	6,76.43	
			<b>79,46.76</b>			<b>79,46.76</b>	
4216-	Capital Outlay on Housing	5.23	5.23	-	0.32	5.55	
			<b>3,74.07</b>			<b>3,74.07</b>	
4217-	Capital Outlay on Urban Development	3,46.14	3,46.14	-	5,37.08	8,83.22	
			<b>49,94.90</b>			<b>49,94.90</b>	
	<b>Total-B(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development</b>	7,16.51	7,16.51	-	8,48.69	15,65.20	
			<b>1,33,15.73</b>			<b>1,33,15.73</b>	

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during</b>	<b>Progressive Expenditure upto</b>	<b>Amount allocated to</b>	<b>Expenditure during</b>	<b>Progressive Expenditure upto</b>	<b>Increase (+)/ Decrease(-) in percentage during the year 2020-21*</b>
		<b>2019-2020</b>	<b>2019-2020</b>	<b>UT of Jammu and Kashmir</b>	<b>2020-21</b>	<b>2020-21</b>	
		<b>(31 October 2019 to 31 March 2020)</b>	<b>(ending 31 March 2020)</b>			<b>(ending 31 March 2021)</b>	
<b>(₹ in crore)</b>							
<b>B- Capital Account of Social Services- (Contd.)</b>							
<b>(d) Capital Account of Information and Broadcasting-</b>							
4220-	Capital Outlay on Information and Publicity	0.35	0.35	-	0.44	0.79	
			<b>33.49</b>			<b>33.49</b>	
	<b>Total-B (d)-Capital Account of Information and Broadcasting</b>	0.35	0.35	-	0.44	0.79	
			<b>33.49</b>			<b>33.49</b>	
<b>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-</b>							
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	16.37	16.37	-	31.28	47.65	
			<b>3,05.38</b>			<b>3,05.38</b>	
	<b>Total-B (e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>	16.37	16.37	-	31.28	47.65	
			<b>3,05.38</b>			<b>3,05.38</b>	
<b>(g) Capital Account of Social Welfare and Nutrition-</b>							
4235-	Capital Outlay on Social Security and Welfare	90.98	90.98	-	4,52.05	5,43.03	
			<b>27,77.63</b>			<b>27,77.63</b>	

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**

(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
<b>(₹ in crore)</b>							
<b>B- Capital Account of Social Services-</b> (Concl'd.)							
<b>(g) Capital Account of Social Welfare and Nutrition-(Concl'd.)</b>							
4236-	Capital Outlay on Nutrition	19.80	19.80 <b>3,70.83</b>	-	16.45	36.25 <b>3,70.83</b>	
	<b>Total-B(g)-Capital Account of Social Welfare and Nutrition</b>	1,10.78	1,10.78 <b>31,48.46</b>	-	4,68.50	5,79.28 <b>31,48.46</b>	
<b>(h) Capital Account of Other Social Services-</b>							
4250-	Capital Outlay on Other Social Services	5.85	5.85 <b>3,72.61</b>	-	16.07	21.92 <b>3,72.61</b>	
	<b>Total-B(h)- Capital Account of Other Social Services</b>	5.85	5.85 <b>3,72.61</b>	-	16.07	21.92 <b>3,72.61</b>	
	<b>Total-B-Capital Account of Social Services</b>	14,92.93	14,92.93 <b>2,90,72.39</b>	-	24,92.57	39,85.50 <b>2,90,72.39</b>	
<b>C- Capital Account of Economic Services-</b>							
<b>(a) Capital Account of Agriculture and Allied Activities-</b>							
4401-	Capital Outlay on Crop Husbandry	2,96.59	2,96.59 <b>19,46.40</b>	-	2,81.92	5,78.51 <b>19,46.40</b>	
4402-	Capital Outlay on Soil and Water Conservation	4.69	4.69 <b>3,90.95</b>	-	2.91	7.60 <b>3,90.95</b>	
4403-	Capital Outlay on Animal Husbandry	40.50	40.50 <b>3,71.43</b>	-	1,29.02	1,69.52 <b>3,71.43</b>	

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
(₹ in crore)							
<b>C- Capital Account of Economic Services-</b> (Contd.)							
<b>(a) Capital Account of Agriculture and Allied Activities-</b>							
4404-	Capital Outlay on Dairy Development	-	- <b>11.56</b>	-	-	- <b>11.56</b>	
4405-	Capital Outlay on Fisheries	6.91	6.91	-	34.70	41.61	
			<b>2,22.30</b>			<b>2,22.30</b>	
4406-	Capital Outlay on Forestry and Wild Life	27.54	27.54	-	1,33.56	1,61.10	
			<b>9,33.44</b>			<b>9,33.44</b>	
4408-	Capital Outlay on Food, Storage and Warehousing	1,32.05	1,32.05	-	97.13	2,29.18	
			<b>32,67.49</b>			<b>32,67.49</b>	
4415-	Capital Outlay on Agricultural Research and Education	17.69	17.69	-	14.92	32.61	
			<b>3,36.08</b>			<b>3,36.08</b>	
4416-	Investments in Agricultural Financial	-	- #	-	-	- #	
4425-	Capital Outlay on Co-operation	3.35	3.35	-	8.15	11.50	
			<b>4,01.61</b>			<b>4,01.61</b>	
4435-	Capital Outlay on Other Agricultural Programmes	-	- <b>4.07</b>	-	-	- <b>4.07</b>	
<b>Total-C(a)-Capital Account of Agricultural and Allied Activities</b>		5,29.32	5,29.32 <b>78,85.33</b>	-	7,02.31	12,31.63 <b>78,85.33</b>	

# Negligible ₹ 0.40 lakh only.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during</b>	<b>Progressive Expenditure upto</b>	<b>Amount allocated to</b>	<b>Expenditure during</b>	<b>Progressive Expenditure upto</b>	<b>Increase (+)/ Decrease(-) in percentage during the year 2020-21*</b>
		<b>2019-2020 (31 October 2019 to 31 March 2020)</b>	<b>2019-2020 (ending 31 March 2020)</b>	<b>UT of Jammu and Kashmir</b>	<b>2020-21</b>	<b>2020-21 (ending 31 March 2021)</b>	
<b>(₹ in crore)</b>							
<b>C- Capital Account of Economic Services-</b>							
<b>(Contd.)</b>							
<b>(b) Capital Account of Rural Development-</b>							
4515-	Capital Outlay on Other Rural Development Programmes	6,84.14	6,84.14	-	20,22.86	27,07.00	
			<b>1,02,59.36</b>			<b>1,02,59.36</b>	
<b>Total-C(b)-Capital Account of Rural Development</b>		6,84.14	6,84.14	-	20,22.86	27,07.00	
			<b>1,02,59.36</b>			<b>1,02,59.36</b>	
<b>(c) Capital Account of Special Areas Programmes-</b>							
4575-	Capital Outlay on Other Special Areas Programmes	-	-	-	-	-	
			<b>36,88.82</b>			<b>36,88.82</b>	
<b>Total-C(c)-Capital Account of Special Areas Programmes</b>		-	-	-	-	-	
			<b>36,88.82</b>			<b>36,88.82</b>	
<b>(d) Capital Account of Irrigation and Flood Control-</b>							
4701-	Capital Outlay on Medium Irrigation	4.04	4.04	-	10.92	14.96	
			<b>12,57.66</b>			<b>12,57.66</b>	
4702-	Capital Outlay on Minor Irrigation	59.88	59.88	-	37.37	97.25	
			<b>20,60.63</b>			<b>20,60.63</b>	

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
(₹ in crore)							
<b>C- Capital Account of Economic Services-</b> (Contd.)							
<b>(d) Capital Account of Irrigation and Flood Control-(Concl'd.)</b>							
4705-	Capital Outlay on Command Area Development.	3.79	3.79	-	16.59	20.38	
			<b>3,22.06</b>			<b>3,22.06</b>	
4711-	Capital Outlay on Flood Control Projects	73.83	73.83	-	82.84	1,56.67	
			<b>16,96.00</b>			<b>16,96.00</b>	
	<b>Total-C(d)-Capital Account of Irrigation and Flood Control</b>	1,41.54	1,41.54	-	1,47.72	2,89.26	
			<b>53,36.35</b>			<b>53,36.35</b>	
<b>(e) Capital Account of Energy-</b>							
4801-	Capital Outlay on Power Projects	1,85.21	1,85.21	-	5,89.58	7,74.79	
			<b>1,42,12.80</b>			<b>1,42,12.80</b>	
	<b>Total-C(e)- Capital Account of Energy</b>	1,85.21	1,85.21	-	5,89.58	7,74.79	
			<b>1,42,12.80</b>			<b>1,42,12.80</b>	(A)
<b>(f) Capital Account of Industry and Minerals-</b>							
4851-	Capital Outlay on Village and Small Industries	1,35.91	1,35.91	-	1,56.14	2,92.05	
			<b>18,18.59</b>			<b>18,18.59</b>	
4852-	Capital Outlay on Iron and Steel Industries	2.68	2.68	-	5.40	8.08	
			<b>2,09.24</b>			<b>2,09.24</b>	

(A) An amount of ₹ 1,67.00 crore has been proforma reduced to the balance as on 31 March 2013 due to rectification of previous misclassification intimated by State Government.

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>Major Head</b>	<b>Description</b>	<b>Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)</b>	<b>Progressive Expenditure upto 2019-2020 (ending 31 March 2020)</b>	<b>Amount allocated to UT of Jammu and Kashmir</b>	<b>Expenditure during 2020-21</b>	<b>Progressive Expenditure upto 2020-21 (ending 31 March 2021)</b>	<b>Increase (+)/ Decrease(-) in percentage during the year 2020-21*</b>
<b>(₹ in crore)</b>							
<b>C- Capital Account of Economic Services- (Contd.)</b>							
<b>(f) Capital Account of Industry and Minerals-(Concl'd.)</b>							
4853-	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	2.00	2.00	-	2.22	4.22	
			<b>77.70</b>			<b>77.70</b>	
4854-	Capital Outlay on Cement and Non-Metallic Mineral Industries	-	-	-	-	-	
			<b>0.24</b>			<b>0.24</b>	
4858-	Capital Outlay on Engineering Industries	-	-	-	-	-	
			<b>1.25</b>			<b>1.25</b>	
4860-	Capital Outlay on Consumer Industries	-	-	-	-	-	
			<b>31.34</b>			<b>31.34</b>	
4875-	Capital Outlay on Other Industries	-	-	-	-	-	
			<b>0.06</b>			<b>0.06</b>	
4885-	Capital Outlay on Industries and Minerals	-	-	-	-	-	
			<b>42.73</b>			<b>42.73</b>	
<b>Total-C(f)-Capital Account of Industry and Minerals</b>		1,40.59	1,40.59	-	1,63.76	3,04.35	
			<b>21,81.15</b>			<b>21,81.15</b>	
<b>(g) Capital Account of Transport-</b>							
5054-	Capital Outlay on Roads and Bridges	6,02.30	6,02.30	-	25,43.13	31,45.43	
			<b>1,37,08.19</b>			<b>1,37,08.19</b>	

**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**

(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
(₹ in crore)							
<b>C- Capital Account of Economic Services-</b> (Contd.)							
<b>(g) Capital Account of Transport-(Conclld.)</b>							
5055-	Capital Outlay on Road Transport	58.05	58.05	-	84.73	1,42.78	
			<b>2,63.25</b>			<b>2,63.25</b>	
5056-	Capital Outlay on Inland Water Transport	-	-	-	-	-	
			<b>27.74</b>			<b>27.74</b>	
	<b>Total-C(g)- Capital Account of Transport</b>	6,60.35	6,60.35	-	26,27.86	32,88.21	
			<b>1,39,99.18</b>			<b>1,39,99.18</b>	
<b>(h) Capital Account of Communication-</b>							
5275-	Capital Outlay on Other Communication Services	-	-	-	-	-	
			<b>0.02</b>			<b>0.02</b>	
	<b>Total-C(h)-Capital Account of Communication</b>	-	-	-	-	-	
			<b>0.02</b>			<b>0.02</b>	
<b>(i) Capital Account of Science Technology and Environment-</b>							
5425-	Capital Outlay on Other Scientific and Environmental Research	2.78	2.78	-	24.23	27.01	
			<b>1,59.34</b>			<b>1,59.34</b>	
	<b>Total-C(i)- Capital Account of Science Technology and Environment</b>	2.78	2.78	-	24.23	27.01	
			<b>1,59.34</b>			<b>1,59.34</b>	



**5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Contd.)**(Figures in **bold** represent expenditure to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Expenditure during 2019-2020 (31 October 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2020-21	Progressive Expenditure upto 2020-21 (ending 31 March 2021)	Increase (+)/ Decrease(-) in percentage during the year 2020-21*
(₹ in crore)							
<b>C- Capital Account of Economic Services-</b> (Concl'd.)							
<b>(j) Capital Account of General Economic Services-(Concl'd.)</b>							
5452-	Capital Outlay on Tourism	1,03.38	1,03.38	-	76.57	1,79.95	
			<b>22,84.78</b>			<b>22,84.78</b>	
5465-	Investments in General Financial and Trading Institutions	-	-	-	-	-	
			<b>6,08.19</b>			<b>6,08.19</b>	(B)
5475-	Capital Outlay on Other General Economic Services	7,48.39	7,48.39	-	8,46.68	15,95.07	
			<b>54,96.23</b>			<b>54,96.23</b>	
<b>Total-C(j)-Capital Account of General Economic Services</b>		8,51.77	8,51.77	-	9,23.25	17,75.02	
			<b>83,89.20</b>			<b>83,89.20</b>	
<b>Total-C-Capital Account of Economic Services</b>		31,95.70	31,95.70	-	72,01.57	1,03,97.27	
			<b>6,61,11.55</b>			<b>6,61,11.55</b>	
<b>Grand Total</b>		54,22.20	54,22.20	-	1,04,70.38	1,58,92.58	
			<b>10,30,00.76</b>			<b>10,30,00.76</b>	(C)

(B) An amount of ₹ 28.10 crore has been proforma reduced to the balance as on 31 March 2010 due to Capital disinvestment by the State Government.

(C) An amount of ₹ 28.10 crore and ₹ 1,67.00 crore has been proforma reduced from expenditure to end of the year due to Capital disinvestment and adjustment of previous misclassification respectively. Please refer foot note (A) and (B) under Major Head 5465 and 4801 of this Statement also.

**Explanatory Notes**

- (i) The total investment of Government in the share capital of various concerns during 31 October 2019 to 31 March 2020 and 2020-21 was ₹ 81.12 crore and ₹ 81.27 crore respectively. There was also investment of ₹ 46,17.16 crore as on 30 October 2019 which is yet to be apportioned between new successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh. No Dividend was credited to the Government Account during 31 October 2019 to 31 March 2020 and 2020-21. Please refer para 2 (x) (a), (b), (c) and Annexure-F and G to "Notes to Accounts" Vol-I.

### 5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Concl'd.)

**The summary of the financial results of the working of the departmentally managed Government undertakings accounted for under Capital Heads of Account as disclosed by the latest proforma account is given below:-**

Proforma Accounts : The proforma accounts of the under mentioned undertakings have not been received from the departmental officers so far (August 2021) for the periods indicated against each undertaking :-

<u>Major Head of Account</u>	<u>Name of the Undertaking</u>	<u>Period for which due</u>
4058- Capital Outlay on Stationery and Printing	1 Government Press, Srinagar	1968-69 and onwards (August 2021)
	2 Government Press, Jammu	1968-69 and onwards (August 2021)
4408- Capital Outlay on Food, Storage and Warehousing	1 Consumer Affairs and Public Distribution Department, Srinagar	1975-76 (Revised Account) and onwards (August 2021)
	2 Consumer Affairs and Public Distribution Department, Jammu	1973-74 to 1997-98 and 1999-2000 and onwards. However, Proforma Accounts for 1998-99 have been finalized during 2002-03 (August 2021)

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

### Statement of Public Debt and Other Liabilities

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Nature of Borrowings	Balance as on 1 April 2020	Amount allocated to UT of Jammu & Kashmir	Receipts during the year	Repayments during the year	Balance as on 31 March 2021	Net Increase (+)/Decrease (-) during 2020-21* Amount <i>per</i> <i>cent</i>	As a <i>per cent</i> of total Liabilities*
<b>A Public Debt -</b>							
<b>(₹ in crore)</b>							
<b>6003 Internal Debt of the State</b>							
Government[1]	35,56.94	-	4,04,50.24	3,34,44.98	1,05,62.20		
	<b>4,54,29.09</b>				<b>4,54,29.09</b>		
Market Loans	34,15.92	-	93,28.00	33,08.70	94,35.22		
	<b>3,42,90.80</b>				<b>3,42,90.80</b>		
WMA[2]	2,95.18	-	3,08,00.28	2,93,10.92	17,84.54		
	<b>6,92.11</b>				<b>6,92.11</b>		
Bonds	-	-	-	-	-		
	<b>35,37.55</b>				<b>35,37.55</b>		
Loans from Financial Institutions	62.50	-	3,21.96	4,76.71	(-)92.25		
	<b>35,38.31</b>				<b>35,38.31</b>		
Special Securities issued to National Small Savings Fund	(-)2,16.66	-	-	3,48.65	(-)5,65.31		
	<b>33,70.32</b>				<b>33,70.32</b>		
<b>6004 Loans and Advances from the Central Government-</b>							
	(-)58.91	-	22,82.69	1,18.34	21,05.44		
	<b>12,37.13</b>				<b>12,37.13</b>		
Non-Plan Loans	-	-	-	-	-		
	<b>96.29</b>				<b>96.29</b>		
Loans for State/Union Territory Plan Schemes	(-)58.47	-	-	1,17.34	(-)1,75.81		
	<b>10,55.02</b>				<b>10,55.02</b>		

\* Due to five months account only for 2019-20, increase/ decrease and percentage not applicable across the Statement No. 6.

[1] Details are in Statement No 17 Volume-II.

[2] WMA: Ways and Means Advances.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)****Statement of Public Debt and Other Liabilities -(Contd.)**(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>Nature of Borrowings</b>	<b>Balance as on 1 April 2020</b>	<b>Amount allocated to UT of Jammu &amp; Kashmir</b>	<b>Receipts during the Year</b>	<b>Repayments during the Year</b>	<b>Balance as on 31 March 2021</b>	<b>Net Increase (+)/Decrease (-) during 2020-21</b>	<b>As a per cent of total Liabilities*</b>
						<b>Amount</b>	<b>per cent</b>
<b>A Public Debt -(Concl.d.)</b>							
<b>(₹ in crore)</b>							
<b>6004 Loans and Advances from the Central Government-</b>							
Loans for Central Plan Schemes	-	-	-	-	-	-	-
Loans for Centrally Sponsored Plan Schemes	-	-	-	-	-	-	-
Other Loans	-	-	-	-	-	-	-
	<b>47.04</b>				<b>47.04</b>		
Centrally Sponsored Schemes	-	-	-	-	-	-	-
Other Loans for States/ Union Territory with Legislature	(-)0.44	-	22,82.69	1.00	22,81.25		
	<b>38.78</b>				<b>38.78</b>		
<b>Total Public Debt</b>	34,98.03	-	4,27,32.93	3,35,63.32	1,26,67.64		
	<b>4,66,66.22</b>				<b>4,66,66.22</b>		
<b>B Other Liabilities-</b>							
<b>Public Account-</b>							
Small Savings, Provident Funds etc.	10,41.80	-	59,68.29	48,24.12	21,85.97		
	<b>2,71,61.62</b>				<b>2,71,61.62</b>		
Reserve Funds Bearing Interest	2,31.47	-	7,13.77	1,64.35	7,80.89		
	<b>12,60.62</b>				<b>12,60.62</b>		

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)****Statement of Public Debt and Other Liabilities -(Concl.d.)**(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Nature of Borrowings	Balance as on 1 April 2020	Amount allocated to UT of Jammu & Kashmir	Receipts during the Year	Repayments during the Year	Balance as on 31 March 2021	Net Increase (+)/Decrease (-) during 2020-21 Amount per cent	As a per cent of total Liabilities*
<b>B Other Liabilities-(Concl.d.)</b>							
<b>Public Account- (Concl.d.)</b>							
<b>(₹ in crore)</b>							
Reserve Funds not Bearing Interest	(-)44.52	-	76.90	42.14	(-)9.76		
	<b>15,33.95</b>				<b>15,33.95</b>		
Deposits Bearing Interest	3,12.36	-	12,17.85	10,55.47	4,74.74		
	<b>53.67</b>				<b>53.67</b>		
Deposits not Bearing Interest	4,61.21	-	22,09.44	17,89.86	8,80.79		
	<b>68,60.56</b>				<b>68,60.56</b>		
<b>Total Other Liabilities</b>	20,02.32	-	1,01,86.25	78,75.94	43,12.63		
	<b>3,68,70.42</b>				<b>3,68,70.42</b>		
<b>Total Public Debt and Other Liabilities</b>	55,00.35	-	5,29,19.18	4,14,39.26	1,69,80.27 <sup>(A)</sup>		
	<b>8,35,36.64</b>				<b>8,35,36.64</b> <sup>(A)</sup>		

<sup>(A)</sup> Figures are under reconciliation with Government (August 2021).

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages 34, 35 and 36 may be seen.

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**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)**


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**Explanatory Notes to Statement 6**


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**1 Amortisation arrangements -**

Government has not made any amortisation arrangement for repayment of loans taken from Government of India.

**2 Loans from Small Savings Fund -**

Loans out of the collection in the "Small Savings Schemes" and "Public Provident Fund" in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. "National Small Savings Fund" was created in 1999-2000 for the purpose of release of loans out of Small Savings Collections. The balance outstanding at the end of 30 October 2019 relating to erstwhile State of Jammu and Kashmir was ₹ 33,70.32 crore which is yet to be apportioned between successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh and retained in Union Territory of Jammu and Kashmir. During 2020-21, no amount was received by the Union Territory of Jammu and Kashmir, however, the Government repaid an amount of ₹ 3,48.65 crore during the period.

**3 Loans and Advances from Government of India:-**

Details are given in Statement No.17.

During the year 2020-21, an amount of ₹ 1,82.42 crore (Principal ₹ 1,18.34 crore and interest ₹ 64.08 crore) fell due for repayment to the Government of India. Against the total amount of ₹ 1,82.42 crore, full amount (Principal ₹ 1,18.34 crore and interest ₹ 64.08 crore) was adjusted as recovered by the Ministry of Finance, Government of India directly during 2020-21. No amount was thus overdue on Loans from the Central Government at the end of year 2020-21 (ending 31-03-2021).

**4 Internal debt of the Union Territory Government :- It comprises long term loans raised from open market, borrowings of temporary character to cover resource gaps and loans obtained by the Government from Autonomous bodies.**

- (i) Open Market Loans:- All loans raised by the Government from open market which have a currency of more than one year are grouped under this category of debt.
- (ii) Full particulars of various outstanding loans are given in Statement No. 17 and Annexure to Statement No 17.

**6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)****Explanatory Notes to Statement 6-(Contd.)**(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)**5 Service of Debt -**

Interest on Debt and Other Obligations – The outstanding gross Debt and Other Obligations and the total net amount of interest charges met from Revenue during for the period from 31 October 2019 to 31 March 2020 and 1 April 2020 to 31 March 2021 were as shown below:-

	<b>2020-21</b> <b>(ending 31</b> <b>March 2021)</b>	<b>2019-20</b> <b>(ending 31 March 2020)</b>	<b>Net Increase (+)/</b> <b>Decrease (-) during the</b> <b>year 2020-21*</b>
			<b>(₹ in crore)</b>
<b>(i) Gross Debt and Other Obligations outstanding at the end of the year -</b>			
(a) Public Debt and Small Savings, Provident Funds etc.	1,48,53.61	45,39.83	
	<b>7,38,27.84</b>	<b>7,38,27.84</b>	
(b) Other Obligations	21,26.66	9,60.52	
	<b>97,08.80</b>	<b>97,08.80</b>	
	1,69,80.27	55,00.35	
<b>Total (i)</b>	<b>8,35,36.64</b>	<b>8,35,36.64</b>	
<b>(ii) Interest paid by the Government-</b>			
(a) On Public Debt and Small Savings, Provident Funds etc.	61,93.18	25,05.41	
(b) On Other Obligations	1,79.28	26.22	
<b>Total (ii)</b>	<b>63,72.46</b>	<b>25,31.63</b>	
<b>(iii) Deduct-</b>			
(a) Interest received on Loans and Advances given by the Government	0.12	0.13	
(b) Interest realised on Investment of Cash Balances	0.11	-	
<b>Total (iii)</b>	<b>0.23</b>	<b>0.13</b>	
<b>(iv) Net Interest charges</b>	<b>63,72.23</b>	<b>25,31.50</b>	

## 6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Concl'd.)

### Explanatory Notes to Statement 6-(Concl'd.)

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

#### 5 Service of Debt -(Concl'd.)

Interest on Debt and Other Obligations – The outstanding gross Debt and Other Obligations and the total net amount of interest charges met from Revenue during for the period from 31 October 2019 to 31 March 2020 and 1 April 2020 to 31 March 2021 were as shown below:-

	<b>2020-21</b>	<b>2019-20</b>	<b>Net Increase (+)/ Decrease (-) during the year 2020-21*</b>
		<b>(ending 31 March 2020)</b>	
			<b>(₹ in crore)</b>
(v) Percentage of gross interest {item (ii)} to total Revenue Receipts	12.14	11.22	
(vi) Percentage of net interest {item (iv)} to total Revenue Receipts	12.14	11.22	

There were in addition certain other receipts and adjustments totaling ₹17.63 crore such as interest received from Departmental Commercial Undertakings and Others. If these are also deducted, the net burden of interest on the Revenue would be ₹ 63,54.60 crore which works out to 12.11 *per cent* of the total Revenue Receipt.

The Government received Nil during the year as dividend on investments in various undertakings.

#### 6 Appropriation for reduction or avoidance of Debt-

The Government set up Sinking Fund with effect from 2011-12 and an amount of ₹ 55.63 crore has been transferred to the Fund during 2020-21.



## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

### Section:1 Summary of Loans and Advances: Loanee group-wise

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/Loanee Groups (1)	Balance on 1 April 2020	Balance allocated to UT of Jammu & Kashmir	Disbursements during the year	Repayments during the year (A)	Write-off of Irrecover- able loans and advances	Balance on 31 March 2021 (2+4)-(5+6)	Net increase/ decrease during the year 2020-21 (7-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in crore )								
<b>General Services-</b>								
Statutory Corporations	-	-	-	-	-	-	-	-
Government Companies	-	-	-	-	-	-	-	-
<b>Total – General Services</b>	-	-	-	-	-	-	-	-
<b>Social Services-</b>								
Universities/Academic Institutions	-	-	-	-	-	-	-	-
Panchayati Raj Institutions	-	-	-	-	-	-	-	-
Municipalities/Municipal Councils/Municipal Corporations	-	-	-	-	-	-	-	Information awaited from Government August 2021)
	<b>12.74</b>					<b>12.74</b>		
Urban Development Authorities	-	-	-	-	-	-	-	-
	<b>1.91</b>					<b>1.91</b>		
Housing Boards	-	-	-	-	-	-	-	-
	<b>2.90</b>					<b>2.90</b>		
State Housing Corporation	-	-	-	-	-	-	-	-
Statutory Corporations	-	-	-	-	-	-	-	-
Government Companies	-	-	-	-	-	-	-	-
Co-operative Societies/ Co-operatives/ Corporations/ Banks	-	-	-	-	-	-	-	-
Others	(-)0.30	-	1.00	0.17	-	0.53	-	-
	<b>1,28.93</b>					<b>1,28.93</b>		
<b>Total- Social Services</b>	(-)0.30	-	1.00	0.17	-	0.53	-	-
	<b>1,46.48</b>					<b>1,46.48</b>		

(1) For details, please refer to Statement No. 18 Volume-II.

(A) Details of repayment in arrears awaited from Government (August 2021).

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)**

**(i) Summary of Loans and Advances: Loanee group wise-(Contd.)**

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/Loanee Groups (1)	Balance on 1 April 2020	Balance allocated to UT of Jammu & Kashmir	Disbursements during the year	Repayments during the year (A)	Write-off of Irrecover- able loans and advances	Balance on 31 March 2021 (2+4)-(5+6)	Net increase/ decrease during the year 2020-21 (7-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
(₹ in crore )								
<b>Economic Services-</b>								
Panchayati Raj Institutions	-		-	-	-	-	-	
	<b>0.01</b>					<b>0.01</b>		
Municipalities/Municipal Councils/Municipal Corporations	-	-	-	-	-	-	-	
	-					-		
Urban Development Authorities	-	-	-	-	-	-	-	
	-					-		
Statutory Corporations	23.00	-	32.50	-	-	55.50	-	
	<b>4,11.23</b>					<b>4,11.23</b>		
Government Companies	13.26	-	28.14	1.27	-	40.13	-	Information
	<b>4,95.80</b>					<b>4,95.80</b>		awaited
Co-operative Societies/Co-operatives/Corporations/Banks	-	-	-	-	-	-	-	from
	<b>9.77</b>					<b>9.77</b>		Government
Others	(-)0.01	-	-	0.02	-	(-)0.03	-	(August
	<b>6,55.58</b>					<b>6,55.58</b>		2021)
<b>Total- Economic Services</b>	36.25	-	60.64	1.29	-	95.60	-	
	<b>15,72.39</b>					<b>15,72.39</b>		
<b>Government Servants</b>								
Government Servants	(-)0.15	-	-	0.47	-	(-)0.62	-	
	<b>21.57</b>					<b>21.57</b>		
<b>Total-Government Servants</b>	(-)0.15	-	-	0.47	-	(-)0.62	-	
	<b>21.57</b>					<b>21.57</b>		
<b>Total – Loans and Advances</b>	35.80	-	61.64	1.93	-	95.51	-	
	<b>17,40.44</b>					<b>17,40.44</b>		

(₹) Please refer foot Note 'A' below Major Head-6801 Statement No. 18 Volume-II. Also refer foot note 'A' below Major Head-4801 Statement No.16 Volume-II.

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)**
**(i) Summary of Loans and Advances: Loanee group wise-(Concl'd.)**

 (Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/Loanee Groups (1)	Balance on 1 April 2020	Balance allocated to UT of Jammu & Kashmir	Disbursements during the year	Repayments during the year (A)	Write-off of Irrecover- able loans and advances	Balance on 31 March 2021 (2+4)-(5+6)	Net increase/ decrease during the year 2020-21 (7-2)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>(₹ in crore )</b>								

Following are the cases of a loan having been sanctioned as "loan in perpetuity"

<b>(₹ in crore)</b>					
Sl.No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest

Data/ information awaited from Government (August 2021)

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

## Section 2 : Summary of Loans and Advances-Sector-wise

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 1 April 2020	Balance allocated to UT of Jammu & Kashmir	Disbursements during the year	Repayments during the year (A)	Write-off of irrecover- able loans and advances	Balance on 31 March 2021 (2+4)-(5+6)	Net increase/ decrease during the year 2020-21 (7-2)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
( ₹ in crore )								
<b>F - LOANS AND ADVANCES-[1]</b>								
<b>B- Loans for Social Services-</b>								
Education, Sports, Art and Culture	(-)0.05	-	-	0.09		(-)0.14		
	<b>5.46</b>					<b>5.46</b>		
Health and Family Welfare	(-)0.01	-	-	0.03		(-)0.04		
	<b>1.93</b>					<b>1.93</b>		
Water Supply, Sanitation Housing and Urban Development	^	-	-	0.01	-	(-)0.01	-	
	<b>35.30</b>					<b>35.30</b>		
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	-	-	-	-	-	-	-	Information awaited from Govt. (August 2021)
	<b>0.13</b>					<b>0.13</b>		
Social Welfare and Nutrition	(-)0.24	-	1.00	0.04		0.72		
	<b>1,03.53</b>					<b>1,03.53</b>		
Other Social Services	-	-	-	-	-	-	-	
	<b>0.13</b>					<b>0.13</b>		
<b>C- Loans for Economic Services -</b>								
Loans for Agriculture and Allied Activities	(-)0.01	-	-	0.02	-	(-)0.03		
	<b>40.65</b>					<b>40.65</b>		
Loans for Rural Development	-	-	-	-	-	-	-	
	<b>0.05</b>					<b>0.05</b>		
Loans for Special Areas Programmes	-	-	-	-	-	-	-	
	<b>1.43</b>					<b>1.43</b>		

[1] For details, refer Section 1 of Detailed Statement No. 18 Volume-II.

^ Negligible across the Statement.

## 7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

## Section 2 : Summary of Loans and Advances-Sector-wise-(Concl'd.)

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 1 April 2020	Balance allocated to UT of Jammu & Kashmir	Disbursements during the year	Repayments during the year (A)	Write-off of irrecover- able loans and advances	Balance on 31 March 2021 (2+4)-(5+6)	Net increase/ decrease during the year 2020-21 (7-2)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>( ₹ in crore )</b>								
<b>F - LOANS AND ADVANCES-(Concl'd.)</b>								
<b>C- Loans for Economic Services -(Concl'd.)</b>								
Energy	-	-	-	-	-	-		
	<b>85.05</b>					<b>85.05</b>		
Loans for Industry and Minerals	13.26	-	28.14	1.27	-	40.13		Information
	<b>7,99.63</b>					<b>7,99.63</b>		awaited
Transport	23.00	-	32.50	-	-	55.50		from Govt.
	<b>6,10.62</b>					<b>6,10.62</b>		(August
General Economic Services	-	-	-	-	-	-		2021)
	<b>34.96</b>					<b>34.96</b>		
Government Servants	(-)0.15	-	-	0.47	-	(-)0.62		
	<b>21.57</b>					<b>21.57</b>		
<b>Total</b>	35.80	-	61.64	1.93	-	95.51		
	<b>17,40.44</b>					<b>17,40.44</b>		

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- (Contd.)**

**Section: 3 Summary of repayments in arrears from Loanee entity**

Loanee-Entity	Amount of arrears as on 31 March 2021			Earliest period to which arrears relate	Total loans outstanding against Entity on 31 March 2021
	Principal	Interest	Total		
(₹ in crore)					

Information awaited from Government (August 2021)

**7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- (Concl'd.)**

**Section: 3 Summary of repayments in arrears from Loanee entity-(Concl'd.)**

(Figures in **bold** represent arrears to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

- (a) DETAILED LOAN ACCOUNTS MAINTAINED BY PRINCIPAL ACCOUNTANT GENERAL'S OFFICE: In respect of loans advanced to Government Servants, the detailed accounts of which are kept in the Accounts Office, total principal amounting to ₹ 11.54 crore as detailed below was in arrears at the end of 2020-21 (ending 31 March 2021).

S.No.	Head of Account	Arrears as on 31.03.2020 (₹ in crore)	
		Principal	Interest
1	7610-Loans to Government Servants, etc.-		
	201-House Building Advances (A)	-	-
		<b>10.51</b>	<b>0.39</b>
	202-Advances for purchase of Motor Conveyances	-	-
		<b>1.03</b>	<b>0.04</b>
	<b>Total</b>	<b>-</b>	<b>-</b>
		<b>11.54</b>	<b>0.43</b>

(A) While the detailed accounts of House Building Advances are kept in the Principal Accountant General's Office, the detailed accounts of loans for Low / Middle Income Group Housing Schemes are kept by Departmental Officers.

### 8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

#### Comparative Summary of Government Investment in the share capital of different concerns for the year 2020-21

(The figures in **bold** represent the investment to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

(₹ in crore)

S.No	Name of the Concern (A)	2020-21 (ending 31-03-2021)			2019-20 (ending 31-03-2020)		
		Number of concerns	Investment at the end of 31 March 2021	Dividend/ Interest received during the year 2020-21	Number of concerns	Investment at the end of 31 March 2020	Dividend/ Interest received during 31 October 2019 to 31 March 2020
1	Statutory Corporation	3	1,38.78	Nil		57.51	Nil
			<b>3,74.34</b>		3	<b>3,74.34</b>	
2	Rural Banks	2	2.35	Nil		2.35	Nil
			<b>45.82</b>		2	<b>45.82</b>	
3	Government Companies	38	17.91 (B)	Nil		17.91	Nil
			<b>41,48.83</b> (C)		37	<b>29,59.71</b>	
4	Other Joint Stock Companies and Partnership	2	-	Nil		-	Nil
			<b>0.34</b>		2	<b>0.34</b>	
5	Co-operative Banks/ Societies	8	3.35 (D)	Nil		3.35	Nil
			<b>47.83</b> (D)		8	<b>47.83</b>	
<b>TOTAL</b>			(E)				
		53	1,62.39 (F)	Nil		81.12	Nil
			(F)				
			<b>46,17.16</b> (G)		52	<b>34,28.04</b>	

(A) For details, please refer Statement No. 19 in Volume-II.

(B) Though, during 2020-21, there is an investment of ₹ 2.00 crore in two PSUs, however, ₹ 2.00 crore also reduced due to revised figure for the period 31.10.2019 to 31.03.2020 furnished by J&K, Minerals Ltd. (August 2021).

(C) Increased by ₹ 11,89.12 crore due to revised figures for the period ending 30.10.2019 (pre re-organisation) furnished by the PSUs concerned as the said information was awaited from the PSUs concerned (August 2021).

(D) The Registrar, Cooperative Societies has not furnished the requisite information (August 2021), however, the previous figures furnished by the PSU concerned has been retained in the Accounts of 2020-21.

(E) Though, during 2020-21, there is an investment of ₹ 83.27 crore in three PSUs, however, ₹ 2.00 crore has been reduced due to revised figure for the period 31.10.2019 to 31.03.2020 furnished by J&K, Minerals Ltd. (August 2021).

(F) The figures are under reconciliation with Government and PSUs concerned (August 2021).

(G) Increased by ₹ 11,89.12 crore due to revised figures for the period ending 30.10.2019 (pre re-organisation) furnished by the PSUs concerned as the said information was awaited from the PSUs concerned (August 2021).

Note: Please refer para 2 (x) (a), (b), (c) and Annexure-F and G to "Notes to Accounts" Vol-I also.



### 9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

**A. Guarantees given by the Union Territory Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding as on the 31 March 2021 in various Sectors are given below:-**

(The figures in **bold** represent the outstanding Guarantees to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

( ₹ in crore )																
Sr. No.	Sector (No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year		Outstanding at the beginning of 1 April 2020		Additions during the year		Deletions during the year		Invoked during the year		Outstanding at the end 31 March 2021 (A)		Guarantee commission or fee (B)		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Received	Receivable	
1	Power(3)*	1,25,64.18	-	13,25.49	-	2,14.22	-	-	-	-	-	15,39.71	-	-	-	-
		6,53.70		2,29.31								2,29.31				
2	Cooperative (6)*	-	-	0.58	-		-		-	-	-	0.58	-	-	-	-
		1,02.16		34.79								34.79				
3	State Financial Corporation (1)*	-	-	-	-	-	-	(-)4.13	-	-	-	(-)4.13	-	-	-	-
		50.00		45.03								45.03				
4	Other Institutions(7)*	-	-	(-)1.53	1.65	-	-	(-)48.56	-	-	-	(-)50.09	1.65	-	-	-
		1,03.08		1,42.94	1.65							1,42.94	-			
5	Total (17)*	1,25,64.18	-	13,24.54		2,14.22	-	(-)52.69	-	-	-	14,86.07 (C)	-	-	-	-
		9,08.94		4,52.07	1.65							4,52.07	1.65			

\* Figures in brackets indicate the number of Institutions.

(A) The amount of Guarantees outstanding at the close of 31 March 2021 as shown in the UT Budget 2021-22 are at variance with those shown in the Statement. Matter is under correspondence with the Union Territory Government as well as agencies concerned, details are awaited (August 2021).

(B) No commission/fee was received by the Government of Union Territory during 2020-21.

(C) For details, please refer Statement No. 20 Volume-II.

## 10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT						
(i) Grants-in-aid paid in cash						
Name/ Category of the Grantee	Total funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total released shown in column (No. 2)#		
	2020-21			2020-21		
	Union Territory Fund Expenditure	Central Assistance (including CSS/CS)	Total	Union Territory Fund Expenditure	Central Assistance (including CSS/CS)	Total
1	2			3		
(₹ in crore)						
<b>1 Urban Local Bodies-</b>						
(i) Municipal Corporations	-	-	-	-	-	-
(ii) Municipalities/ Municipal Councils	5,02.15	-	5,02.15	-	-	-
(iii) Others	3,99.37	-	3,99.37	-	-	-
<b>2 Public Sector Undertakings -</b>						
(i) Government Companies	28.80	-	28.80	-	-	-
(ii) Statutory Corporations	27,59.98	-	27,59.98	-	-	-
<b>3 Autonomous Bodies-</b>						
(i) Universities	9,27.64	-	9,27.64	-	-	-
(ii) Development Authorities	68.43	-	68.43	-	-	-
(iii) Cooperative Institutions	1.25	-	1.25	-	-	-
(iv) Others	1,62.58	12,06.08	13,68.66	-	-	-
<b>4 Non-Government Organisations</b>	1.73	-	1.73	-	-	-
<b>5 Others</b>	3,18.35	1,55.50	4,73.85	-	-	-
<b>Total</b>	<b>51,70.28</b>	<b>13,61.58</b>	<b>65,31.86</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>

# Information awaited from UT Government (August 2021).

\$ Includes ₹ 61.59 crore met from Capital Expenditure. Please refer Annexure-B to "Notes to Accounts" Vol-I.

## (ii) Grants-in-aid given in kind

The information in respect of the Grants-in-aid given in kind is awaited from UT Government (August 2021).

**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE**

Particulars	Actuals			Actuals		
	2020-21			31 October 2019 to 31 March 2020		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)
Expenditure Heads (Revenue Account)	64,40.97	4,61,92.78	5,26,33.75	25,56.69	2,01,62.74	2,27,19.43
Expenditure Heads (Capital Account)	-	1,04,70.38	1,04,70.38	-	54,22.20	54,22.20
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	3,35,63.32	86.64	3,36,49.96	1,31,49.34	38.14	1,31,87.48
<b>Total</b>	<b>4,00,04.29</b>	<b>5,67,49.80</b>	<b>9,67,54.09</b>	<b>1,57,06.03</b>	<b>2,56,23.08</b>	<b>4,13,29.11</b>
<b>E. Public Debt-</b>						
Internal Debt of the UT Government	3,34,44.98	-	3,34,44.98	1,30,90.43	-	1,30,90.43
Loans and Advances from the Central Government	1,18.34	-	1,18.34	58.91	-	58.91
<b>F. Loans and Advances-</b>						
Loans for General Services	-	-	-	-	-	-
Loans for Social Services	-	1.00	1.00	-	-	-
Loans for Economic Services	-	60.64	60.64	-	38.14	38.14
Loans to Government Servants, etc.	-	-	-	-	-	-
Loans for Misc. Purpose	-	-	-	-	-	-

(A) Detailed Account is given in Statement No. 17 and 18 Volume-II.

**11. STATEMENT OF VOTED AND CHARGED EXPENDITURE--(Concl'd.)**

Particulars	Actuals			Actuals		
	2020-21			31 October 2019 to 31 March 2020		
	Charged	Voted	Total	Charged	Voted	Total
						(₹ in crore)

**G. Inter-State Settlement-**

Inter-State Settlement	-	-	-	-	-	-
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**H. Transfer to Contingency Fund-**

Transfer to Contingency Fund	-	25.00	25.00	-	-	-
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(i) The percentage of Charged Expenditure and Voted Expenditure to total Expenditure during 31 October 2019 to 31 March 2020 and 2020-21 was as under:-

Percentage of total Expenditure		
Year	Charged	Voted
2019-20 (31-10-2019 to 31-03-2020)	38.00	62.00
2020-21	41.35	58.65

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)**

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
<b>(₹ in crore)</b>				
<b>CAPITAL AND OTHER EXPENDITURE-</b>				
<b>Capital Expenditure-</b>				
<b>Public Works</b>	4,47.21	-	5,31.57	9,78.78
	<b>61,53.33</b>			<b>61,53.33</b>
<b>Other General Services</b>	2,86.36	-	2,44.67	5,31.03
	<b>16,63.49</b>			<b>16,63.49</b>
<b>Social Services-</b>				
Education, Sports, Art and Culture	2,46.83	-	5,97.74	8,44.57
	<b>69,82.53</b>			<b>69,82.53</b>
Health and Family Welfare	3,96.24	-	5,29.85	9,26.09
	<b>49,14.19</b>			<b>49,14.19</b>
Water Supply, Sanitation, Housing and Urban Development	7,16.51	-	8,48.69	15,65.20
	<b>1,33,15.73</b>			<b>1,33,15.73</b>
Information and Broadcasting	0.35	-	0.44	0.79
	<b>33.49</b>			<b>33.49</b>
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.37	-	31.28	47.65
	<b>3,05.38</b>			<b>3,05.38</b>
Social Welfare and Nutrition	1,10.78	-	4,68.50	5,79.28
	<b>31,48.46</b>			<b>31,48.46</b>
Other Social Services	5.85	-	16.07	21.92
	<b>3,72.61</b>			<b>3,72.61</b>
<b>Total- Social Services</b>	14,92.93	-	24,92.57	39,85.50
	<b>2,90,72.39</b>			<b>2,90,72.39</b>
<b>Economic Services-</b>				
Agriculture and Allied Activities	5,29.32	-	7,02.31	12,31.63
	<b>78,85.33</b>			<b>78,85.33</b>
Rural Development	6,84.14	-	20,22.86	27,07.00
	<b>1,02,59.36</b>			<b>1,02,59.36</b>

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)-(Contd.)**

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
				<b>(₹ in crore)</b>
<b>CAPITAL AND OTHER EXPENDITURE-(Contd.)</b>				
<b>Capital Expenditure-(Concltd.)</b>				
<b>Economic Services-(Concltd.)</b>				
Special Areas Programmes	-	-	-	-
	<b>36,88.82</b>			<b>36,88.82</b>
Irrigation and Flood Control	1,41.54	-	1,47.72	2,89.26
	<b>53,36.35</b>			<b>53,36.35</b>
Energy	1,85.21	-	5,89.58	7,74.79
	<b>1,42,12.80</b>			<b>1,42,12.80</b> <sup>(A)</sup>
Industry and Minerals	1,40.59	-	1,63.76	3,04.35
	<b>21,81.15</b>			<b>21,81.15</b>
Transport	6,60.35	-	26,27.86	32,88.21
	<b>1,39,99.18</b>			<b>1,39,99.18</b>
Communication	-	-	-	-
	<b>0.02</b>			<b>0.02</b>
Science, Technology and Environment	2.78	-	24.23	27.01
	<b>1,59.34</b>			<b>1,59.34</b>
General Economic Services	8,51.77	-	9,23.25	17,75.02
	<b>83,89.20</b>			<b>83,89.20</b> <sup>(A)</sup>
<b>Total- Economic Services</b>	31,95.70	-	72,01.57	1,03,97.27
	<b>6,61,11.55</b>			<b>6,61,11.55</b> <sup>(A)</sup>
<b>Total-Capital Expenditure</b>	54,22.20	-	1,04,70.38	1,58,92.58
	<b>10,30,00.76</b>			<b>10,30,00.76</b> <sup>(A)</sup>
<b>Loans and Advances-</b>				
<b>Social Services-</b>				
Education, Sports, Art and Culture	(-)0.05	-	(-)0.09	(-)0.14
	<b>5.46</b>			<b>5.46</b>
Health and Family Welfare	(-)0.01	-	(-)0.03	(-)0.04
	<b>1.93</b>			<b>1.93</b>

(A) Please refer foot note (A) and (B) below Major Head 4801 and 5465, Statement No. 5 Volume-I. Also refer foot note (A) below Major Head 6801, Statement No. 18 Volume-II.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)-(Contd.)**

(Figures in <b>bold</b> represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)				
	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
<b>(₹ in crore)</b>				
<b>CAPITAL AND OTHER EXPENDITURE-(Contd.)</b>				
<b>Loans and Advances-(Contd.)</b>				
<b>Social Services-(Concl'd.)</b>				
Water Supply, Sanitation, Housing and Urban Development	*	-	(-)0.01	(-)0.01
	<b>35.30</b>			<b>35.30</b>
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	-	-	-
	<b>0.13</b>			<b>0.13</b>
Social Welfare and Nutrition	(-)0.24	-	0.96	0.72
	<b>1,03.53</b>			<b>1,03.53</b>
Other Social Services	-	-	-	-
	<b>0.13</b>			<b>0.13</b>
<b>Total Social Services</b>	<b>(-)0.30</b>	<b>-</b>	<b>0.83</b>	<b>0.53</b>
	<b>1,46.48</b>			<b>1,46.48</b>
<b>Economic Services-</b>				
Agriculture and Allied Activities	(-)0.01	-	(-)0.02	(-)0.03
	<b>40.65</b>			<b>40.65</b>
Rural Development	-	-	-	-
	<b>0.05</b>			<b>0.05</b>
Special Areas Programmes	-	-	-	-
	<b>1.43</b>			<b>1.43</b>
Energy	-	-	-	-
	<b>85.05</b>			<b>85.05</b> <sup>(B)</sup>
Industry and Minerals	13.26	-	26.87	40.13
	<b>7,99.63</b>			<b>7,99.63</b>
Transport	23.00	-	32.50	55.50
	<b>6,10.62</b>			<b>6,10.62</b>

\* Negligible.

(B) Please refer foot note (A) below Major Head 6801, Statement No. 18 Volume-II. Also refer foot note (A) below Major Head 4801 Statement No. 16 Volume-II.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)-(Contd.)**

(Figures in <b>bold</b> represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)				
	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
<b>(₹ in crore)</b>				
<b>CAPITAL AND OTHER EXPENDITURE-(Concl'd.)</b>				
<b>Loans and Advances-(Concl'd.)</b>				
<b>Economic Services-(Concl'd.)</b>				
General Economic Services	-	-	-	-
	<b>34.96</b>			<b>34.96</b>
<b>Total- Economic Services</b>	36.25	-	59.35	95.60
	<b>15,72.39</b>			<b>15,72.39</b>
<b>Loans to Government Servants</b>	(-)0.15	-	(-)0.47	(-)0.62
	<b>21.57</b>			<b>21.57</b>
<b>Total-Loans and Advances</b>	35.80	-	59.71	95.51 (B)
	<b>17,40.44</b>			<b>17,40.44</b>
<b>Transfer to Contingency Fund</b>	-	-	<b>25.00</b>	-
<b>Total-Capital and Other Expenditure</b>	54,58.00	-	1,05,55.09	1,59,88.09
	<b>10,47,41.20</b>			<b>10,47,41.20</b>
Deduct				
<b>Contribution from Contingency Fund</b>	-	-	-	-
<b>Contribution from Miscellaneous Capital Receipts</b>	-	-	-	-
	<b>28.10</b>			<b>28.10</b>
<b>Contributions from Development Funds, Reserve Funds etc.</b>	-	-	-	-
<b>Net- Capital and Other Expenditure</b>	54,58.00	-	1,05,55.09	1,59,88.09
	<b>10,47,13.10</b>			<b>10,47,13.10</b>
<b>PRINCIPAL SOURCES OF FUNDS</b>				
Revenue Surplus (+)/ Deficit (-) for 2020-21			<b>(-)1,38.27</b>	
Add- Adjustment on Account of Disinvestment	-	-	-	-
	<b>(-)28.10</b>			<b>(-)28.10</b>

(B) Please refer foot note (A) below Major Head 6801, Statement No. 18 Volume-II. Also refer foot note (A) below Major Head 4801 Statement No. 16 Volume-II.



**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)-(Contd.)**

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
(₹ in crore)				
<b>PRINCIPAL SOURCES OF FUNDS-(Concl'd.)</b>				
<b>Debt -</b>				
Internal Debt of the State Government	35,56.94	-	70,05.26	1,05,62.20
	<b>4,54,29.09</b>			<b>4,54,29.09</b>
Loans and Advances from the Central Government	(-)58.91	-	21,64.35	21,05.44
	<b>12,37.13</b>			<b>12,37.13</b>
Small Savings, Provident Fund, etc.	10,41.80	-	11,44.17	21,85.97
	<b>2,71,61.62</b>			<b>2,71,61.62</b>
<b>TOTAL - Debt</b>	<u>45,39.83</u>	<u>-</u>	<u>1,03,13.78</u>	<u>1,48,53.61</u>
	<b>7,38,27.84</b>			<b>7,38,27.84</b>
<b>Other Obligations-</b>				
Contingency Fund	-	-	25.00	25.00
	<b>1.00</b>			<b>1.00</b>
Reserve Funds	1,86.95	-	5,84.18	7,71.13
	<b>28,05.43</b>			<b>28,05.43</b>
Deposits and Advances	7,73.57	-	5,81.96	13,55.53
	<b>69,01.54</b>			<b>69,01.54</b>
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	2,03.71	-	(-)82.56	1,21.15
	<b>(-)3,49.24</b>			<b>(-)3,49.24</b>
Remittances	13,98.31	-	(-)7,63.81	6,34.50
	<b>28,47.49</b>			<b>28,47.49</b>
<b>TOTAL - Other Obligations</b>	<u>25,62.54</u>	<u>-</u>	<u>3,44.77</u>	<u>29,07.31</u>
	<b>1,22,06.22</b>			<b>1,22,06.22</b>
<b>TOTAL - Debt and Other Obligations</b>	<u>71,02.37</u>	<u>-</u>	<u>1,06,58.55</u>	<u>1,77,60.92</u>
	<b>8,60,34.06</b>			<b>8,60,34.06</b>

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT  
TO THE END OF 2020-21 (ending 31 March 2021)-(Concl'd.)**

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 1 April 2020	Amount allocated to UT of Jammu & Kashmir	During the year 2020-21	On 31 March 2021
				(₹ in crore)
Deduct - Cash Balance	14,82.28	-	(-)34.59	14,47.69
	<b>(-)4,41.95</b>			<b>(-)4,41.95</b>
Deduct - Investments	-	-	-	-
	<b>3,94.78</b>			<b>3,94.78</b>
Add-Amount closed to Government Account for the period from 01-04.2020 to 31-03-2021	-	-	0.22	-
	<b>-</b>			<b>-</b>
<b>Net Provision of funds</b>	<b>56,20.09</b>	<b>-</b>	<b>1,05,55.09</b>	<b>1,63,13.23</b>
	<b>8,60,53.13</b>			<b>8,60,53.13</b>

\$ Differs from ₹ 1,61,50.18 crore by Revenue Deficit ₹ 1,38.27 crore.

(₹ 1,38.27 crore Revenue Deficit). There was also a difference of ₹ 3,00.14 crore between the Capital and other Expenditure to end of March 2021 and the net provision of funds therefore, which represents cumulative Revenue Deficit and ₹ 24.78 crore amount closed to Union Territory Government Account (Credit of ₹ 0.22 crore).

### 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

#### A. The following is a summary of the balances as on 31 March 2021

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

Debit Balance (₹ in crore)	Sector of the General Account	Name of Account	Credit Balance (₹ in crore)
<b>8,43,40.79</b> <sup>[1]</sup>	A to D and, Part of L (MH 8680 only)	<b>Consolidated Fund</b>	
1,62,17.72 <sup>[1]</sup>		Government Account	
.	E	Public Debt	1,26,67.64
95.51	F	Loans and Advances	<b>4,66,66.22</b>
<b>17,40.44</b> (\$)		<b>Contingency Fund</b>	
		Contingency Fund	25.00
			<b>1.00</b>
		<b>Public Account</b>	
	I	Small Savings, Provident Funds, etc.	21,85.97
	J		<b>2,71,61.62</b>
		<b>Reserve Funds</b>	
		(i) Reserve Funds Bearing Interest	
		Gross Balance	7,80.89
			<b>12,71.48</b>
		Investments	
<b>10.86</b> (^)		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	(-)9.76
			<b>15,33.95</b>
		Investments	
	K	<b>Deposits and Advances</b>	
		(i) Deposits Bearing Interest	4,74.74
			<b>53.67</b>
		(ii) Deposits not Bearing Interest	8,80.79
			<b>68,60.56</b>
		(iii) Advances	
<b>12.69</b>			

[1] Please see page No.57 volume-I to understand how this figure is arrived at.

\$ Please refer foot note (A) below Major Head 4801 and 6801 statement No. 5 Volume-I and Statement 18 Volume-II

. ^ Details of Investment awaited from Government (August 2021).

**13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-(Contd.)****A. The following is a summary of the balances as on 31 March 2021**(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

<b>Debit Balance</b> <b>(₹ in crore)</b>	<b>Sector of the General Account</b>	<b>Name of Account</b>	<b>Credit Balance</b> <b>(₹ in crore)</b>
-	L	<b>Suspense and Miscellaneous</b>	
<b>3,83.92</b> (^)		Investments	
<b>3,49.24</b>		Other Items (Net)	1,21.15
	M	<b>Remittances</b>	6,34.50
14,47.69	N	<b>Cash Balance</b>	<b>28,47.49</b>
<b>(-)4,41.95</b> (*)			
1,77,60.92			1,77,60.92
<b>8,63,95.99</b>		<b>TOTAL</b>	<b>8,63,95.99</b>

^ Details of Investment awaited from Government (August 2021).

\* As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Please refer foot note '@' under Annexure to Statement No 2 at page No. 7.

### 13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-(Concl'd.)

(Figures in **bold** represent balances to the end of 30 October 2019 yet to be apportioned and retained in UT of Jammu and Kashmir)

#### Explanatory Notes

**B Government Account:** Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year (31 March 2021) is to be worked out and proved.

The other headings in the summary taken into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

*It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State/UT, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.*

The net amount at the debit of Government Account at the end of the year (31 March 2021) has been arrived at as under:-

Debit (₹ in crore)	Details	Credit (₹ in crore)
<b>8,43,40.79*</b>	A. Amount at the Debit of Government Account on 30 October 2019	
55,84.29	Amount at the Debit of Government Account on 31 March 2020	
-	B. Receipt Heads (Revenue Account)	5,24,95.48
-	C. Receipt Heads (Capital Account)	-
5,26,33.75	D. Expenditure Heads (Revenue Account)	
1,04,70.38	E. Expenditure Heads (Capital Account)	-
-	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	0.22
	G. Amount at the Debit of Government Account on 31 March 2021	1,62,17.72
25.00	H. Transfer to Contingency Fund	-
6,87,13.42	<b>TOTAL</b>	6,87,13.42
<b>8,43,40.79</b>		<b>8,43,40.79</b>

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.21) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix-VII A Volume-II.

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Appendix-VII B Volume-II

\* Please refer foot note (A) below Major Head 4801 Statement No. 5 Volume-I and Major Head 6801 Statement No. 18 Volume-II respectively.

## NOTES TO ACCOUNTS

### 1 Summary of significant Accounting Policies:

#### i Entity and Accounting Period:

These accounts present the transactions of the Government of Union Territory of Jammu and Kashmir for the period 1 April 2020 to 31 March 2021. The accounts of receipts and expenditure of the Government of Union Territory of Jammu and Kashmir have been compiled based on the initial accounts rendered by 121 Treasuries (including 20 District Treasuries), and Advices of the Reserve Bank of India. As, the Government of Jammu and Kashmir had already switched over to Civil Accounting System for Works and Forest Divisions (in previous years), no monthly accounts were due from these Divisions during 2020-2021. No accounts have been excluded at the end of the year.

#### ii Basis of Accounting:

With the exception of some book adjustments (**Annexure A**), the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as investments etc., are shown at historical cost i.e., the value in the year of acquisition/purchase. Physical Assets are not depreciated or amortised. Losses in Physical Assets at the end of their life are also not expensed or recognised. Retirement benefits disbursed during the accounts period have been reflected in the accounts, but the future pension liability of the Government of Union Territory, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

#### iii Currency in which Accounts are kept:

The accounts of Government of Union Territory of Jammu and Kashmir are maintained in Indian Rupees (₹).

#### iv Form of Accounts:

As per the section 71 of the Jammu and Kashmir Re-organisation Act, 2019, the accounts of the Union Territory of Jammu and Kashmir are kept in such form as the Lieutenant Governor may, after obtaining advice of the Comptroller and Auditor General of India, prescribe by rules. The word “form” has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate Heads of Accounts under which the transactions are to be classified.

**v Classification of Expenditure as Revenue or Capital:**

Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the objective of increasing concrete assets of a material and permanent character or of reducing permanent liabilities.

**2. Consolidated Fund:**

**(i) Goods and Services Tax:**

Goods and Services Tax (GST) was introduced with effect from 1 July 2017. During the year 2020-21, the Union Territory GST collection was ₹ 4,839.35 crore compared to ₹ 2,115.75 crore in 2019-20 (31 October 2019 to 31 March 2020 pertaining to Union Territory of Jammu and Kashmir formed under Jammu and Kashmir Re-organisation Act, 2019), registering an increase of ₹ 2,723.60 crore (128.73 *per cent*); the huge increase is due to only five months accounts for 2019-20. This includes Advance Apportionment of IGST amounting to ₹ 3,311.00 crore. Besides, the Union Territory also received, compensation of ₹ 2,171.22 crore on account of loss of revenue arising out of implementation of GST during 2020-21.

**(ii) Misclassification between Revenue and Capital Expenditure:**

During the year 2020-21, Government of Union Territory of Jammu and Kashmir incorrectly booked expenditure of ₹ 189.81 crore under Capital Section instead of Revenue Section as has been determined from the purpose of expenditure. The impact of misclassification on the Revenue/ Fiscal Deficit of the Government of Union Territory is given under para (7) and **Annexure-B**.

**(iii) Reconciliation of Receipts and Expenditure between Chief Controlling Officers (CCOs)/ Controlling Officers (COs) and Principal Accountant General (A&E):**

All Chief Controlling Officers/Controlling Officers are required to reconcile receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E), Jammu and Kashmir. During the year, receipts amounting to ₹ 48,444.58 crore [92.28 *per cent* of total receipts (₹ 52,495.48 crore)] and expenditure amounting to ₹ 40,905.14 crore [64.82 *per cent* of total expenditure (₹ 63,104.13 crore)] were reconciled by the Government of Union Territory of Jammu and Kashmir.

**(iv) Bookings under Minor Head 800-Other Expenditure and 800-Other Receipts:**

The Minor Head 800-Other Expenditure/ 800-Other Receipts is to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head 800 should be discouraged, since it renders the accounts opaque.

During the year 2020-21, ₹ 4,677.34 crore under 48 Major Heads of Accounts, constituting 7.41 *per cent* of the total Revenue and Capital Expenditure (₹ 63,104.13 crore) was classified under the Minor Head 800-Other Expenditure in the accounts. Details of substantial expenditure (50 *per cent* and above) booked under Minor Head 800-Other Expenditure are given at **Annexure-C**.

Similarly, ₹ 3,741.00 crore (including Revenue Receipts of ₹ 2,349.74 crore representing Sale of Power and Misc. Power Receipts under Major Head-0801) under 38 Major Heads of Account, constituting 7.13 *per cent* of the total Revenue Receipts (₹ 52,495.48 crore) was classified under Minor Head 800-Other Receipts in the accounts. Details of substantial receipts (50 *per cent* and above) booked under the Minor Head 800 -Other Receipts are given in **Annexure-D**.

**(v) Opening of New Sub Heads/Detailed Heads of Accounts without advice:**

During 2020-21, the Government of Union Territory of Jammu and Kashmir has not opened any Sub-Head in the budget, without seeking the advice of the Principal Accountant General as required under the provisions of Article 150 of the Constitution of India.

**(vi) Unadjusted Abstract Contingent (AC) Bills:**

Drawing and Disbursing Officers (DDOs) are required to present Detailed Countersigned Contingent (DCC) bills containing vouchers in support of final expenditure against the payments drawn on Abstract Contingent (AC) bills. Delayed submission or prolonged non-submission of supporting DCC bills renders expenditure through AC bills opaque and the expenditure shown in the Finance Accounts cannot be vouched as correct or final.

- (a) Out of 719 AC bills amounting to ₹ 5,187.43 crore drawn during the year 2020-21, 604 AC bills amounting to ₹ 2,379.15 crore (45.86 *per cent*) were drawn in March 2021. DCC bills in respect of a total of 356 AC bills amounting to ₹ 5,280.71 crore as on 31 March 2021 were not received. Details of unadjusted AC bills as on 31 March 2021 pending submission of DCC bills are given below:

Year*	No. of unadjusted AC Bills	Amount (₹ in crore)
2019-20 (31.10.2019 to 31.01.2020)	52	340.03
2020-21 (01.02.2020 to 31.01.2021)	304	4,940.68
<b>Total</b>	<b>356(#)</b>	<b>5,280.71(#)</b>

(\*) The year mentioned above relates to Bills drawn from 31 October 2019 (post re-organisation) and adjustments not submitted upto 31 March 2021 Accounts. The Government of Union Territory has not revised codal provisions for drawal of AC Bills settlement thereof. The period of two months here is as per Rules relating to erstwhile State of Jammu and Kashmir.

(#) Drawn by 14 Departments.



The major defaulting departments that had not submitted DCC bills are Public Works Department (₹ 1,629.00 crore), Rural Development Department (₹ 936.14 crore), Health and Medical Education Department (₹ 557.04 crore), Education Department (₹ 320.59 crore), Housing and Urban Development Department (₹ 308.93 crore).

- (b) Further, DCC bills in respect of 2,237 AC bills amounting ₹ 6,885.63 crore drawn upto 30 October 2019 (pre re-organisation) by the erstwhile State of Jammu and Kashmir as detailed below, were awaited as on 31 March 2021. The bifurcation of these outstanding DCC bills is yet to be done between successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Year (*)	Number of unadjusted AC Bills	Amount (₹) in crore
Upto 2017-18	1,877	2,272.86
2018-19	222	2,365.71
2019-20 (30.10.2019)	138	2,247.06
<b>Total</b>	<b>2,237</b>	<b>6,885.63</b>

(\*) The year mentioned above relates to "Due year" i.e., after 2 months of actual drawal and adjustments upto 31 March 2021 Accounts.

**(vii) Utilisation Certificates (UCs) for Grants-in-Aid not received:**

Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it. To the extent of non-submission of UCs, there is no assurance that the amount shown in Finance Accounts had reached the beneficiaries and thus the expenditure cannot be vouched as correct or final. During the year 2020-21, ₹ 4,173.18 crore pertaining to outstanding UCs relating to erstwhile State of Jammu and Kashmir for the period ended 30 September 2019 was cleared. The position of outstanding UCs of erstwhile State of Jammu and Kashmir and drawn upto 30 September 2019 (pre re-organisation) as on 31 March 2021 is given below and the UCs of these Grants were required to be submitted to Principal Accountant General (A&E) within 18 months from the date of drawal in terms of Para 10.19 of the Jammu and Kashmir Financial Code Vol-I of undivided State of Jammu and Kashmir.

Year*	Number of UCs Outstanding	Amount (₹ in crore)
Upto 2018-19	1,461	5,725.99
2019-20	345	1,248.21
2020-21	1,409 (#) (a)	3,102.38 (#) (a)
<b>Total</b>	<b>3,215</b>	<b>10,076.58</b>

\* The year mentioned above relates to "Due year" i.e., after 18 months/ year of actual drawal and adjustments upto March 2021.

# Additions during the year 2020-21 (Accounting period 1 October 2018 to 30 September 2019) was ₹ 3,809.20 crore (1,568 items) out of which an amount of ₹ 706.82 crore (159 items) was adjusted leaving outstanding UCs to the extent of ₹ 3,102.38 crore (1,409 items) as on 31 March 2021.

(a) Drawn by 10 Departments.

Major defaulting departments that had not submitted UCs are Education Department (₹ 5,750.73 crore, 57.07 *per cent*), Health and Medical Education Department (₹ 1,043.34 crore, 10.35 *per cent*), Agriculture Department (₹ 984.00 crore, 9.77 *per cent*), and Rural Development Department (₹ 675.81 crore, 6.71 *per cent*). Age analysis of UCs of line Departments having highest pendency is shown in **Annexure-E**.

**(viii) Liabilities towards Retirement benefits:**

The expenditure on “Pension and other Retirement Benefits” for Government of Union Territory employees recruited on or before 31 December 2009 was ₹ 8,577.70 crore (excluding Government contribution towards NPS) during the year.

**(ix) Interest Adjustment:**

Government is liable to pay/adjust interest in respect of balances under category I-Small Savings and Provident Fund etc., J-Reserve Funds (a. Reserve Funds bearing interest) and K-Deposit and Advances (a. Deposits bearing interest), and for this purpose, specific Sub-Major Heads are provided in the List of Major and Minor Heads of Account.

The Government of Union Territory of Jammu and Kashmir paid ₹ 1,954.70 crore (₹ 1,845.08 crore on State Provident Fund#, ₹ 65.73 crore on Insurance and Pension Fund etc.# and ₹ 43.89 crore on State Disaster Response Fund (SDRF), as interest on I- Small Savings, Provident Fund etc., and J-Reserve Funds (a- Reserve Funds bearing interest) respectively by debit to Major Head ‘2049-Interest Payments’ during the year 2020-21.

The due amount of interest on SDRF could not be determined as the balance under SDRF as on 30 October 2019 is yet to be apportioned between the Union Territory of Jammu and Kashmir and Union Territory of Ladakh. The interest credited to General Provident Fund (GPF)# and State Life Insurance (SLI)# accounts of the Government of Union Territory employees for the year 2020-21 was conveyed on provisional/ tentative basis by the Government of Union Territory of Jammu and Kashmir (June 2021), who is responsible for maintenance of GP Fund/ SLI Accounts of its employees.

Details of Reserve Funds/ Deposits and interest paid by the Government of Union Territory during the year 2020-21 are given below:

(₹ in crore)

Funds/Deposits	Balance on 1 April 2020	Basis for calculation of interest	Interest due	Interest paid
State Compensatory Afforestation Fund MH-8121	408.37	Interest calculated at the rate of 3.40 <i>per cent</i> , as notified by Government of India for the year 2020-21.	13.88	Nil
State Compensatory Afforestation Deposit MH-8336	295.06		10.03	Nil

# Expenditure, Revenue Deficit, Fiscal Deficit, Liabilities of the Union Territory depicted for 2020-21 will differ to the extent of the difference between the actual and tentative figures.

Non-payment of the interest ₹ 23.91 crore has resulted in understatement of Revenue and Fiscal Deficit to that extent.

**(x) Investments:**

- (a) Information on Government investments appearing in Statement No. 8 and 19 of the Finance Accounts is based on the information received from investee entity concerned through the Principal Accountant General (Audit), but has not been confirmed by the concerned departments (including Finance) of the Government of Union Territory. During 2020-21, the Government of Union Territory of Jammu and Kashmir booked an amount of ₹ 99.25 crore as investment. Against the booked amount, the PSUs concerned has shown an investment of ₹ 83.27 crore resulting in difference of ₹ 15.98 crore between Statement No. 16 and 19 of Finance Accounts (Volume-II). The details of difference is given in **Annexure-F**. Government of Union Territory of Jammu and Kashmir investment of ₹ 162.39 crore as on 31 March 2021 (31 October 2019 to 31 March 2021) yielded no dividend during 2020-21. Details of Government of Union Territory of Jammu and Kashmir investment as on 31 March 2021 are given as follows:

(₹ in crore)

Category	Number of entities	Investment at the end of the year 2020-21
Statutory Corporation	3	138.78
Rural Banks	2	2.35
Government Companies	38	17.91\$
Other Joint Stock Companies and Partnership	2	-
Co-operative Banks & Societies	8	3.35*
<b>Total</b>	<b>53</b>	<b>162.39</b>

\$ Includes ₹ 2.00 crore invested during 2020-21 in two PSUs (₹ 0.80 crore in J&K, Horticulture Produce, Marketing and Processing Corp. Ltd. and ₹ 1.20 crore in J&K, SC/ST/BC Development Corp. Ltd.) and also ₹ 2.00 crore reduced from investment due to revised information furnished by J&K, Minerals Ltd. for the period 2019-20 (31.10.2019 to 31.03.2020).

\*Due to awaited updated information of investment in Cooperative Societies from Registrar, Cooperative Societies (August 2021), investment as on 31 March 2020 shown in the previous Accounts has been reflected in the current Accounts.

- (b) Some of the investee entities have now furnished (through Principal Accountant General, Audit) details of investment amounting to ₹ 1,189.12 crore for reflection in the Annual Finance Accounts of the Government of Union Territory of Jammu and Kashmir for the year 2020-21. These investments pertain to the period ended 30 October 2019 relating to undivided State of Jammu and Kashmir and had not been intimated earlier by these entities. As the investment relates to previous years (upto 30 October 2019), these have therefore, been added to the cumulative balances as on 30 October 2019. The details of these investments are shown in **Annexure -G**.
- (c) The total investment (revised figures) made by the erstwhile State in 52 entities at the end of 30 October 2019 (pre re-organisation) was ₹ 4,617.16 crore based on information/data provided to Principal Accountant General (Audit) by the investee entities and not reconciled with Government. Apportionment of these investments is yet to be done between Union Territory of Jammu & Kashmir and Union Territory of Ladakh (August 2021). The investment shown in the Accounts require reconciliation by the Entities with the Government before apportionment between successor Union Territories.
- (xi) **Grants/Loans given to PSUs where accounts are not finalised:**  
During 2020-21 Government of Union Territory of Jammu and Kashmir issued Loans to nine PSUs/ Statutory Bodies etc. and Grants to two PSUs/ Statutory Bodies etc. Accounts of all these 11 PSUs/ Statutory Bodies etc. for the year 2020-21 are not finalised till August 2021. Details are given in **Annexure –H**
- (xii) **Guarantees given by the Government:**  
The Government of Union Territory of Jammu and Kashmir has not enacted any specific Guarantee Act which would prescribe limit of Guarantees which can be given by the Government of the Union Territory of Jammu and Kashmir, and charging of Commission/ Fee thereupon. As at the end of the year 2020-21 (31 October 2019 to 31 March 2021), cumulative amount guaranteed by the Government of Union Territory is ₹ 1,486.07 crore (under reconciliation with Government of Union Territory of Jammu and Kashmir). There is also outstanding Guarantees of ₹ 452.07 crore given by erstwhile State of Jammu and Kashmir (ending 30 October 2019) which is yet to be apportioned between successor Union Territories of Jammu & Kashmir and Ladakh.  
No Guarantee Commission/ fee was received by Government of Union Territory of Jammu and Kashmir during 2020-21.

**(xiii) Expenditure on Ecology and Environment:**

The National Environment Policy, 2006 is intended to mainstream environmental concerns in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, “Prevention and Control of Pollution”, “Environment Research and Education”, “Environmental Protection” etc. are compiled from the vouchers/ budget documents etc. rendered by the Government of Union Territory.

The expenditure incurred by the Government of Union Territory towards environment is depicted in the Finance Accounts up to the level of Minor Head under various functional Head of Accounts. During the year 2020-21, the Government of Union Territory of Jammu and Kashmir incurred ₹ 83.81 crore against the budget allocation of ₹ 119.88 crore under Major Heads 2406-“Forestry and Wild Life” and 3435-“Ecology and Environment”. The expenditure incurred during 2020-21 was ₹ 83.81 crore i.e., 0.16 *per cent* of Revenue Expenditure. The Major Head wise details of Expenditure vis-a-vis Budget is given in **Annexure-I**.

**(xiv) Unspent amount lying in the Bank Accounts of Drawing and Disbursing Officers (DDOs):**

Drawing and Disbursing Officers (DDOs) are required to withdraw money from the Government Account/ Consolidated Fund for making payment on behalf of the Government. Information received from Government of Union Territory (August 2021) revealed that ₹ 25.39 crore was lying in the Savings/ Current Bank Account of nine DDOs of Health and Medical Education Department on account of National Health Mission (NHM) as on 31 March 2021. The information relating to other Departments was awaited from Government of Union Territory of Jammu and Kashmir (August 2021).

The Principal Accountant General (A&E) has requested the Government to close all the Savings/ Current Bank accounts of DDOs and to follow the prescribed procedure of Treasury Rules, Receipt and Payment Rules etc. for drawal of money from Government Accounts. Details of Savings/ Current Bank Accounts being operated by nine DDOs are as follows: -

(₹ in crore)

Sl.No	Drawing and Disbursing Officers	Amount
1.	Principal, Government Medical College, Jammu	3.23
2.	Chief Accounts Officer, Government Medical College, Kathua	0.68
3.	Chief Accounts Officer, Government Medical College, Rajouri	0.47
4.	Chief Accounts Officer, Government Medical College, Doda	0.57
5.	Director, Health Services, Jammu	0.15
6.	Director, Family Welfare and MCH, Immunisation, J&K	0.30
7.	Principal, Government Medical College, Srinagar	12.45
8.	Chief Accounts Officer, Government Medical College, Baramulla	5.49
9.	Chief Accounts Officer, Government Medical College, Anantnag	2.05
	<b>Total</b>	<b>25.39</b>

**(xv) Incomplete projects aged five years and more:**

As per information received from the Government of Union Territory (August 2021), there were 157 incomplete Capital Works under two Departments (viz. Irrigation and Flood Control and Jal Shakti (PHE) Departments), which are aged five years or more, details depicted in **Appendix-IX** of Finance Accounts Volume-II. Out of these 157 incomplete Works, there are six Works aged five years or more with escalation in the cost. The details of such incomplete Works along with revised cost and escalation in the cost are given in **Annexure-J**.

**(xvi) Transfer of Funds to various Implementing Agencies:**

The Government of Union Territory of Jammu and Kashmir provides funds to Union Territory/ District Level Agencies, Autonomous Bodies and Authorities, Societies, Non-Governmental Organisations etc., as grants for implementation of Central Sector Schemes, Centrally Sponsored Schemes and Union Territory Schemes. During 2020-21, an amount of ₹ 6,531.86 crore was given by the Government of Union Territory of Jammu and Kashmir to various implementing agencies for implementation of Government scheme/ works/ programmes. The aggregate amount of unspent balances in the accounts of the implementing agencies kept outside the Government Accounts (in bank Accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

**(xvii) Ways and Means Advances from RBI availed by the Government of Union Territory of Jammu and Kashmir during 2020-21:**

The Government of Union Territory of Jammu and Kashmir availed Ways and Means Advances and Overdrafts amounting to ₹ 30,800.28 crore (₹ 24,007.22 crore Ways and Means Advances and ₹ 6,793.06 crore Overdraft) from the RBI during 2020-21; and there was also unpaid balance of ₹ 295.18 crore on account of Ways and Means Advances (₹ 187.89 crore Ways and Means Advances and ₹ 107.29 crore Overdraft) availed during the period 31 October 2019 to 31 March 2020. The Government repaid partial amount of ₹ 29,310.92 crore (₹ 23,479.22 crore Ways and Means Advances and ₹ 5,831.70 crore Overdraft) during 2020-21 leaving an unpaid balance of ₹ 1,784.54 crore (₹ 715.89 crore Ways and Means Advances and ₹ 1,068.65 crore Overdraft) at the end of 31 March 2021. The interest paid on the Ways and Means Advances and Overdraft during 2020-21 was ₹ 34.87 crore and ₹ 5.26 crore respectively. However, during 2020-21, the Government of Union Territory of Jammu and Kashmir earned interest of ₹ 0.11 crore on investments in 14 days Treasury Bills.

There was also unpaid Ways and Means Advances to the extent of ₹ 692.11 crore as at 30 October 2019 relating to undivided State of Jammu and Kashmir which is yet to be apportioned between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

**(xviii) Committed Liabilities:**

In terms of the Twelfth Finance Commission recommendations, some action has been initiated by the Central Government to move towards accrual basis of accounting. However, as the transition would occur in stages, for a changeover to the accrual-based system of accounting, some additional information in the form of statements is required to be appended to the present system of cash accounting to ensure more transparency in decision-making. The Government of Union Territory had to furnish information on Committed Liabilities, in the requisite format (Appendix-XII) for disclosure in the Finance Accounts but they did not do so (August 2021). However, the Committed Liabilities as reflected by the Union Territory Government of Jammu and Kashmir in the Fiscal Responsibility and Budget Management (FRBM) Act, laid before the Parliament in March 2021 have been depicted in **Appendix-XII**.

**(xix) Restructuring of Centrally Sponsored Schemes (CSSs)/Additional Central Assistance (ACA) excluding Block Grants:**

Consequent to the merger of Plan/Non-Plan, the Central Assistance released is now

classified as Central Assistance/Share under Centrally Sponsored Schemes.

As against ₹ 6,572.60 crore depicted in the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) towards Central Assistance/Share under Centrally Sponsored Schemes of the Government of Union Territory of Jammu and Kashmir in 2020-21, Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹ 6,385.75 crore (excluding direct transfer to the beneficiaries through PFMS portal by the Central Ministries/Departments). The same have been appropriately booked in the accounts of the Government of Union Territory of Jammu and Kashmir under Major Head 1601-Grants-in-Aid from the Central Government except ₹ 186.85 crore released on 31 March 2021 and accounted for in April 2021 by the RBI in the accounts of Union Territory of Jammu and Kashmir.

The total expenditure booked under Centrally Sponsored Schemes is ₹ 6,034.70 crore (Revenue Expenditure ₹ 1,740.45 crore and Capital Expenditure ₹ 4,294.25 crore), which includes expenditure out of Central Assistance and Union Territory share for Centrally Sponsored Schemes.

**(xx) Direct transfer of Central Scheme Funds to Implementing Agencies in the Union Territory (Funds routed outside Union Territory Budget):**

All assistance for Centrally Sponsored Schemes (CSS) needs to be transferred through Consolidated Fund of the Government of Union Territory of Jammu and Kashmir as per Government of India's decision and not directly to the implementing agencies. However, as per Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA), various Ministries/ Departments of the Central Government released Funds to the tune of ₹ 917.68 crore directly to the various Departments of the Government of Union Territory of Jammu and Kashmir during 2020-21. Details are at **Appendix-VI** in Volume-II.

Apart from the above, various Autonomous Bodies, Central Government Organisations, Societies etc. also received ₹ 1,843.51 crore directly from the Central Government.

**3. Contingency Fund:**

In exercise of the powers conferred by Sub Section (3) of Section 69 of Jammu and Kashmir Re-organisation Act, 2019, the Government of Union Territory made the 'Contingency Fund of Jammu and Kashmir Rules, 2020' (Notification No. S.O-271 dated 27 August 2020) for regulating all matters connected with or ancillary to the custody of, payment of monies into, and the withdrawal of monies from, the Contingency Fund of



the Government of Union Territory of Jammu and Kashmir. The Contingency Fund of the Government of Union Territory of Jammu and Kashmir has a corpus of ₹ 25.00 crore transferred from Consolidated Fund of Union Territory of Jammu and Kashmir during 2020-21. There was a balance of ₹ one crore in the Contingency Fund of erstwhile State of Jammu and Kashmir as on 30 October 2019 (pre re-organisation) yet to be apportioned between the two successor Union Territories.

#### **4. Public Account:**

##### **(i) National Pension System:**

The Government employees recruited on or after 1 January 2010 are covered under the National Pension System (NPS) which is a Defined Contribution Pension Scheme. In terms of the Scheme, the employee contributes 10 *per cent* of his/her basic pay and dearness allowance, and 10 *per cent* of basic pay and dearness allowance is contributed by the Government of Union Territory of Jammu and Kashmir; and the entire amount is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. Government of Union Territory of Jammu and Kashmir has, however, enhanced the rate of Government contribution to 14 *per cent* in May 2021 (Government of Union Territory of Jammu and Kashmir S.O No. 178 dated 20 May 2021) with retrospective effect from 1 April 2020. The Government of Union Territory of Jammu and Kashmir contributed 10 *per cent* only matching share during 2020-21.

During the year 2020-21, total contribution to Defined Contribution Pension Scheme was ₹ 1,037.66 crore (Employee's contribution ₹ 537.25 crore and Government of Union Territory contribution ₹ 500.41 crore). The Government of Union Territory transferred ₹ 1,037.66 crore to the Public Account under Major Head 8342-117 Defined Contribution Pension scheme. The Government of Union Territory contribution to NPS was less by ₹ 36.84 crore which resulted in understatement of Revenue Deficit and Fiscal Deficit to that extent.

During the year 2020-21, ₹ 1,055.47 crore was transferred to NSDL/ Trustee Bank (with previous outstanding balance of ₹ 17.29 crore) leaving a debit balance of ₹ 0.52 crore under the Fund as on 31 March 2021. The Debit balance as on 31 March 2021 was due to non-apportionment of available balance under the Fund as on 30 October 2019 between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Un-collected, un-matched and un-transferred amounts, with accrued interest, represent outstanding liabilities of the Government of Union Territory under the Scheme.

**(ii) Reserve Funds:**

Details of Reserve Funds are available in Statements 21 and 22 of the Finance Accounts. There are seven active Reserve Funds earmarked for specific purposes. The total accumulated balance at the end of 31 March 2021 (31 October 2019 to 31 March 2021) in these funds was ₹ 771.13 crore. Out of which ₹ 780.89 crore (Credit) was under interest bearing Reserve Fund and ₹ 9.76 crore (Debit) under Non-Interest bearing Reserve Fund. The Debit balance of ₹ 9.76 crore as on 31 March 2021 under Non-Interest bearing Reserve Fund is due to total accumulated net balance (Non-Interest bearing) in Reserve Funds as at the end of 30 October 2019, yet to be apportioned between successor Union Territories.

**Reserve Funds bearing Interest:****(a) State Disaster Response Fund (SDRF):**

In terms of guidelines on constitution and administration of the State Disaster Response Fund (under Major Head '8121- General & Other Reserve Funds' which is under interest bearing section), the Central and State Governments are required to contribute to the fund in the proportion of 90:10. On re-organisation of the State of Jammu and Kashmir into two new Union Territories, the Union Territory of Jammu and Kashmir continued with the Fund. During the year 2020-21, an amount of ₹ 279.00 crore on account of 'Grants towards contribution to Union Territory Disaster Response Fund' was released by the Ministry of Home Affairs, Government of India. The Government of Union Territory of Jammu and Kashmir transferred ₹ 357.57 crore (Central share ₹ 279.00 crore, Union Territory share ₹ 31.00 crore, interest ₹ 43.89 crore and previous unspent balance of ₹ 3.68 crore) to the Fund under Major Head 8121-122 SDRF.

The contributions to the Fund, expenditure and the balance therein relating to Union Territory of Jammu and Kashmir for the period 31 October 2019 to 31 March 2021 are as under:

(₹ in crore)

Opening balance (1 April 2020)	Contribution by Centre	UT Share	Receipts under NDRF	Total receipts during the year	Amount set off (MH 2245-05)	Balance in the fund	Invested by RBI/UT Government during the year
(-)176.90	279.00	31.00	Nil	357.57*	164.35	16.32	Nil

\*This also includes ₹ 43.89 crore interest and ₹ 3.68 crore direct credit of previous unspent balance.

The entire expenditure of ₹ 164.35 crore incurred on natural calamities was set off (MH 2245) against the Fund balance of ₹ 180.67 crore. The balance lying under the Fund as at the end of 31 March 2021 was ₹ 16.32 crore.

The minus balance of ₹ 176.90 crore under the Fund as on 1 April 2020 is due to available Gross balance of ₹ 1,271.48 crore under State Disaster Response Fund (SDRF) as on 30 October 2019 yet to be apportioned between the two new successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh. An amount of ₹ 10.86 crore stood invested from the Fund leaving net un-apportioned balance of ₹ 1,260.62 crore between the successor Union Territories.

**(b) State Compensatory Afforestation Fund:**

In compliance with the instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April, 2009 and Guidelines of 2 July 2009, the Governments are required to establish the State Compensatory Afforestation Fund for amounts received from user agencies and utilisation of monies collected for undertaking Compensatory Afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto.

The monies received by the Governments from the user agencies need to be credited in 'State Compensatory Afforestation Deposits' under interest bearing section in Public Account at Minor Head level below the Major Head 8336-Civil Deposits. As per Section 3 (4) of the Compensatory Afforestation Fund Act, 2016, 90 *per cent* of the Fund needs to be transferred to the Major Head 8121-General and Other Reserve Funds in Public Account of the Government and balance 10 *per cent* to be credited into the National Fund on yearly basis provided that, the credit of 10 *per cent* Central share of Funds should be ensured on monthly basis so that the same is transferred to the National Fund. The applicable rate of interest on balances available under 'State Compensatory Afforestation Deposits' under '8336-Civil Deposits' and 'State Compensatory Afforestation Fund' under 8121- General and other Reserve Funds will be as per the rate declared by the Central Government on year to year basis.

On re-organisation of State of Jammu and Kashmir into two new Union Territories, the successor Union Territory of Jammu and Kashmir continued with the State Compensatory Afforestation Fund.

During the year 2020-21, the Government of Union Territory of Jammu and Kashmir received ₹ 180.19 crore from the user agencies and credited the same under Major Head 8336-Civil Deposits. 90 *per cent* of the said receipt (₹ 180.19 crore) was not transferred to Major Head 8121-General and Other Reserve Fund and balance 10 *per cent* was also not remitted to the National Fund as required during the year 2020-21. The Government of Union Territory of Jammu and Kashmir also received ₹ 356.20 crore National Compensatory Afforestation Deposit and credited to the Compensatory Afforestation Fund Management and Planning Authority (CAMPA) Fund under Major Head '8121-General and Other Reserve Funds'. The total balance in the State Compensatory Afforestation Deposit/ Fund as on 31 March 2021 was ₹ 475.26 crore under Major Head 8336-Civil Deposits and ₹ 764.57 crore under Major Head 8121-General and Other Reserve Funds.

**(A) Reserve Funds not bearing Interest:**

**(a) Consolidated Sinking Fund:**

The Government of erstwhile State of Jammu and Kashmir set up the Consolidated Sinking Fund for amortisation of loans in 2012 and has been continued by the successor Union Territory of Jammu and Kashmir. According to the guidelines of the Fund, Government may contribute a minimum of 0.50 *per cent* of their outstanding liabilities of {public debt + public account (excluding Suspense and Remittances)} as at the end of the previous year (31 October 2019 to 31 March 2020) to the Consolidated Sinking Fund. Following are the transactions in the Fund:

**(₹ in crore)**

Opening balance as on 01 April 2020	Additions to the Fund (Contribution and interest)		Payments out of the Fund	Total balance in the Fund	Amount invested by RBI during the year	Closing balance as on 31 March 2021
	Required contribution (0.50 <i>per cent</i> of the outstanding liabilities* as on 31 March 2020)	Contribution and interest added during the year				
Nil	27.50	55.63	Nil	55.63	Nil	55.63

\*Outstanding liability of ₹ 5,500.35 crore for the period 31 October 2019 to 31 March 2020 worked out by, excluding the liability of ₹ 83,536.64 crore for the period ended 30 October 2019 (pre re-organisation) relating to the erstwhile State of Jammu and Kashmir yet to be apportioned between the successor Union Territories.

The contribution of ₹ 355.87 crore since inception of this Fund to 30 October 2019 by erstwhile State of Jammu and Kashmir to the Fund is yet to be apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

**(b) Guarantee Redemption Fund:**

The RBI guidelines of 2013 on the Guarantee Redemption Fund (GRF) mentions that it is desirable for the Government to contribute a minimum of one per cent of outstanding Guarantees at the beginning of the year in the year of constitution of the Fund, and thereafter a minimum of 0.50 per cent every year to achieve a corpus of minimum three to five per cent of the outstanding Guarantees of the previous year.

The Government of Union Territory of Jammu and Kashmir has not framed Guarantee Redemption Fund Act as on 31.03.2021. Further, the Guarantee Redemption Fund Scheme of erstwhile State of Jammu and Kashmir didn't have any target for contribution to the Fund.

During the year 2020-21, the Government of Union Territory of Jammu and Kashmir contributed ₹ one crore towards the Fund. The closing balance of the Fund as on 31 March 2021 was ₹ two crore. There was also balance of ₹ 20.42 crore in the Fund as on 30 October 2019 yet to be apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh. The entire amount of ₹ 22.42 crore {₹ two crore relating to Union Territory of Jammu and Kashmir (31 October 2019 to 31 March 2021) and ₹ 20.42 crore relating to erstwhile State of Jammu and Kashmir up to 30 October 2019} has not been invested by the Government.

The outstanding guarantees given by the Government of Union Territory of Jammu and Kashmir as on 31 March 2021 was ₹ 1,486.07 crore (31 October 2019 to 31 March 2021), {excluding ₹ 452.07 crore (excluding interest of ₹ 1.65 crore) at the end of the 30 October 2019 are yet to be apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh}.

The details of the Guarantee Redemption Fund are as under:

**(₹ in crore)**

Opening balance (01 April 2020)	Additions to the Fund (Contribution and interest)			Pay- ments out of the Fund	Total balance in the Fund	Required balance in the Fund *	Amount invested by RBI during the year 2020-21	Closing balance (31 March 2021)
	Required contribution *	Actuals during 2020-21						
		Contribution	Inter- est					
1.00	*	1.00	Nil	Nil	2.00	*	Nil	2.00

\* No GRF Act has been enacted by Government of Union Territory of Jammu and Kashmir as on 31.03.2021. Further, the Guarantee Redemption Fund Scheme of erstwhile State of Jammu and Kashmir didn't have any target for contribution to the Fund.

As per List of Major and Minor Heads of Account, the Government of Union Territory was required to operate Minor Head-797-‘Transfer to Reserve Funds/ Deposits Account’ wherever necessary under the functional Major/ Sub-Major Heads in the Section Expenditure Heads (Revenue Account) to transfer contribution to Guarantee Redemption Fund (GRF). However, Union Territory Government operated Minor Head-800 below Major Head 2075-‘Miscellaneous General Services’ for affecting these transfers.

**(B) Inoperative Reserve Funds:**

There were five Non-Interest bearing inoperative Reserve Funds relating to erstwhile State of Jammu and Kashmir (pre re-organisation). The total accumulated balance at the end of 30 October 2019 is detailed below:

S. No.	Major Head	Minor Head	Amount in ₹ crore
1.	8223-Famine Relief Fund	101-Famine Relief Fund	8.67
2.	8226-Depreciation/Renewal Reserve Fund	101-Depreciation Reserve Funds of Government Commercial Departments/ Undertakings	573.79
3.	8226-Depreciation/Renewal Reserve Fund	102-Depreciation Reserve Funds of Government Non-Commercial Departments	72.86
4.	8229-Development and Welfare Funds	103-Development Funds For Agricultural Purposes	40.52
5.	8229-Development and Welfare Funds	109-Cooperative Development Funds	*

\*Negligible ₹ 0.10 lakh only.

The total accumulated balance of ₹ 695.84 crore ending 30 October 2019 under these five inoperative Funds is yet to be apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

**(iii) Suspense and Remittance Balances:**

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these Heads is worked out by aggregating the outstanding debit and credit balances separately under various Heads. The position of gross figures under major suspense Heads for the last two years 2019-20 (31 October 2019 to 31 March 2020) and 2020-21 of Union Territory of Jammu and Kashmir is given in **Annexure-K**.

There was also a net credit balance of ₹ 2,114.33 crore {₹ 733.16 crore (Debit) under Suspense and ₹ 2,847.49 crore (Credit) under Remittances} at the end of 30 October 2019 (pre re-organisation) relating to erstwhile State of Jammu and Kashmir

under Suspense and Remittance Heads which is yet to be apportioned between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Non-clearance of outstanding balances under these Heads affects the accuracy of receipt/ expenditure figures and balances under different heads of Accounts (which are carried forward from year to year) of the Government of Union Territory.

**(iv) Central Road Fund (CRF):**

Government of India provides annual grants under the Central Road Fund (CRF) to the Government of Union Territory to incur expenditure on specific road projects. In terms of the extant accounting procedure, the grants are to be initially booked as Revenue Receipts under Major Head “1601-Grants-in-Aid”. Thereafter the amount so received is to be transferred by the Government of Union Territory to the Public Account under Major Head “8449-Other Deposits-103 Subvention from Central Road Fund”, through Revenue Expenditure Major Head “3054-Roads and Bridges”. This process ensures that receipt of the grants do not result in overstatement of Revenue Surplus or understatement of Revenue Deficit in the accounts. The expenditure on prescribed road works under CRF will first be accounted for under the relevant Capital Expenditure section Major Head “5054-Capital Outlay on Roads and Bridges” and reimbursed out of the Public Account under Major Head-8449 as a deduct expenditure to the concerned Major Head-5054.

During the year 2020-21, the Government of Union Territory of Jammu and Kashmir received grants of ₹ 79.40 crore towards CRF and transferred the entire amount to the Deposit Head- 8449 through expenditure Head-3054. The Government of Union Territory of Jammu and Kashmir incurred expenditure of ₹ 27.36 crore from the Fund during the year leaving closing balance ₹ 77.34 crore in the Fund as on 31 March, 2021 which includes previous unspent balance of ₹ 25.30 crore at the end of 31 March 2020 (31 October 2019 to 31 March 2020).

There was also a balance of ₹ 573.33 crore as on 30 October 2019 (pre re-organisation) under the Fund, which is yet to be apportioned between the Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

**(v) Building and other Construction Workers Welfare Cess:**

The Government of India enacted the Building and Other Construction Workers Welfare Cess Act, 1996 (Cess Act) to levy and collect cess for providing benefits to the workers. The Act, *inter alia*, mandated constitution of a Building and Other Construction Workers’ Welfare Board and framing of rules by every Government to exercise the

powers conferred under the Act. Accordingly, the erstwhile State Government of Jammu and Kashmir framed Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Rules 2006 under the Act and constituted Jammu and Kashmir Building & Other Construction Workers Welfare Board in 2007. The Board is responsible for the operation and maintenance of the amount credited by Government as Labour Cess Deposits.

The Government of Union Territory of Jammu and Kashmir continued with the same Rules. During the year 2020-21, the Labour Board of Government of Union Territory of Jammu and Kashmir collected ₹ 124.41 crore as Labour Cess which is being kept in the Bank Account of the Board.

**(vi) Other Cesses:**

During the year 2020-2021, the Government of Union Territory of Jammu and Kashmir booked an amount of ₹ 22.45 crore under Minor Head 103-“Rates and Cesses on Land” below Major Head 0029-“Land Revenue” (other than Labour Cess). No Fund was set up by the Government of Union Territory of Jammu and Kashmir for transfer of cesses collected by the Government of Union Territory of Jammu and Kashmir (August 2021).

**(vii) Cash Balance:**

The Cash balance as on 31 March 2021 (31 October 2019 to 31 March 2021) of Union Territory of Jammu and Kashmir (post re-organisation) as per record of Principal Accountant General (A&E) was ₹ 1,447.69 crore (Debit) and that of the RBI {as worked out by Principal Accountant General (A&E)} was ₹ 1,448.27 crore (Credit). There was a net difference of ₹ 0.58 crore (Credit), due to non-reconciliation between the Government of Union Territory and Agency Bank.

There was also a net difference of ₹ 83.32 crore (Credit) between RBI and Principal Accountant General figures as on 30 October 2019 which is yet to be apportioned between Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

**(viii) Allocation of Balances as a result of Re-organisation of State:**

The Jammu and Kashmir Re-organisation Act, 2019 (Section 84 and 85) and notification of the Government of Union Territory of Jammu and Kashmir dated 30 October 2020 provides for the manner in which balances are to be apportioned between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh with effect from 31 October 2019.

Though, the notification in this regard was issued by the Government of Union Territory of Jammu and Kashmir dated 30 October 2020, all balances as on 30 October 2019 are



yet to be apportioned between the successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh resulting in adverse balances under some Heads of Accounts. Details of un-apportioned items are given in **Appendix-XIII** of Volume-II of the Finance Accounts for the said period.

**5. Disclosures in accordance with Indian Government Accounting Standards (IGAS):**

**(a) IGAS 1- Guarantees given by the Governments:**

IGAS-1 requires that sector-wise and class-wise disclosures on guarantees given by the Government of Union Territory should be incorporated in Finance Accounts. Statements 9 and 20 show the details of Guarantees given by the Government of Union Territory and the interest on the guaranteed amount. Although sector-wise details have been disclosed, class-wise details were not incorporated in Finance Accounts of the Union Territory, as the same was not furnished by the Government of Union Territory.

The details on Guarantees reported in Statements 9 and 20 prepared as per IGAS 1, are on the basis of the information provided by the Principal Accountant General, Audit, Jammu and Kashmir and are under reconciliation with the Government of Union Territory of Jammu and Kashmir and entity concerned.

**(b) IGAS 2- Accounting and classification of Grants-in-aid:**

As per IGAS-2, expenditure relating to Grants-in-aid should be classified as Revenue Expenditure even if it involves creation of assets, except in cases specifically authorised by the President on the advice of the Comptroller and Auditor General of India. Requirements regarding accounting and classification of Grants-in-aid given by the Government of Union Territory have been depicted in Statement 10 and Appendix III which are prepared as per the requirements of IGAS 2. An amount of ₹ 61.59 crore towards Grants-in-aid was booked under Capital Heads, which is in violation of the provisions of IGAS-2. Detailed information in respect of Grants-in-aid given in kind has also not been furnished by the Government of Union Territory of Jammu and Kashmir (August 2021).

**(c) IGAS 3- Loans and Advances made by the Government:**

IGAS-3 requires disclosure on Loans and Advances made by the Union, State and Governments of Union Territories.

Statements 7 and 18 of the Finance Accounts 2020-21 have been prepared incorporating the disclosures under IGAS 3. The details of Loans and Advances reported in these Statements of the Finance Accounts are based on information received through the accounts rendered to the Principal Accountant General (A&E) and detailed accounts

maintained by the Principal Accountant General (A&E) in respect of Loans and Advances made to Government Servants. The closing balances depicted in Statements 7 and 18 as on 31 March 2021 have not been reconciled with the Loanee Entities/ Government of Union Territory. The Government of Union Territory of Jammu and Kashmir has also not furnished the figures in respect of certain loans and advances for which they maintain detailed accounts. However, the Government of Union Territory of Jammu and Kashmir has assured that the requisite information shall be furnished from 2021-22 accounts.

The accounts indicate the following:

Old loans detailed accounts of which are maintained by the Principal Accountant General (A&E) amounting to ₹ 21.57 crore relating to erstwhile State of Jammu and Kashmir for the period ended 30 October 2019 (pre re-organisation) are yet to be apportioned between the successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Six Departments sanctioned 46 Government Loans aggregating ₹ 99.78 crore to nine Autonomous Bodies/ PSUs, Authorities etc. during 31 October 2019 to 31 March 2021, though, no repayment had been received from the concerned loanees in respect of previous loans. The previous loans amounting to ₹ 38.14 crore were given during the period 31 October 2019 to 31 March 2020 post re-organisation **(details in Annexure-L)**.

Terms and conditions of repayment of loans have not been settled for loans amounting to ₹ 99.78 crore to Statutory Bodies/ other entities during 31 October 2019 to 31 March 2021 (post re-organisation) (details in Additional Disclosures to Statement 18). Consequently, the receivables of the Union Territory Government on this account could not be estimated. There were also outstanding loans of ₹ 1,718.87 crore given to Statutory Bodies/ Other entities by undivided State of Jammu and Kashmir for the period ended 30 October 2019 (pre re-organisation) which are yet to apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Recovery of loans given to Statutory Bodies/ PSUs, etc. overdue at the end of the year was not intimated by the Government of Union Territory of Jammu and Kashmir (August 2021).

The Principal Accountant General (A&E) annually communicates loan balances (where detailed accounts are maintained by the Principal Accountant General) to the loan sanctioning departments for verification and acceptance. None of the loanees have confirmed the balances (August 2021).

Details of information awaited from Departmental/ Treasury Officers for Reconciliation of Balances have been provided in **Appendix-VII** of Finance Accounts.

**6. Disclosure under Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act:**

In terms of Jammu and Kashmir FRBM Act, 2006 passed by the erstwhile State of Jammu and Kashmir in August 2009, the successor Government of Union Territory of Jammu and Kashmir presented the Medium-Term Fiscal Policy and Strategy Statement along with the Union Territory Budget for 2021-22 in Parliament (March 2021). No fiscal indicators-rolling targets were specified for the year 2020-21. However, the fiscal parameters of the Government of Union Territory of Jammu and Kashmir, as per the Accounts for 2020-21 were as under:

Sl. No.	Parameter	Achievements during the year as per the accounts and GSDP*
1.	Revenue Deficit	The Revenue Deficit of ₹ 138.27 crore as per accounts was 0.08 <i>per cent</i> of GSDP for 2020-21.
2.	Fiscal Deficit	The Fiscal Deficit of ₹ 10,693.36 crore as per accounts was 6.07 <i>per cent</i> of GSDP for 2020-21.
3.	Outstanding Public Debt <sup>#</sup> and other Liabilities	The outstanding Public Debt <sup>#</sup> and other Liabilities (₹ 14,880.47 <sup>#</sup> crore) for the period from 31 October 2019 to 31 March 2021(excluding Public Debt and other Liabilities of ₹ 83,536.64 crore outstanding as on 30 October 2019 yet to be apportioned between successor Union Territories) was 8.44 <i>per cent</i> of GSDP.

<sup>#</sup> This debt does not include ₹ 2,099.80 crore, which was passed on as back to back loans by GoI in lieu of shortfall in GST compensation, vide GoI's No. F.No.40(1)PF-S 2021-22 dated 10 December 2021.

The Fiscal Deficit of ₹ 10,693.36 crore was financed by way of (i) Internal debt (Market borrowing, Loans from financial Institutions etc.) ₹ 7,005.26 crore, (ii) Loans and Advances from the Central Government ₹ 2,164.35 crore, (iii) Small Savings, Provident Fund etc. ₹ 1,144.17 crore, (iv) Deposit and Advances ₹ 581.96 crore, (v) Contingency Fund ₹ 25.00 crore, (vi) Sinking Funds and Reserve Funds ₹ 584.18 crore,(vii) Suspense and Miscellaneous (-) ₹ 82.34 crore, (viii) Remittances (-) ₹ 763.81crore, (ix) Decrease in Cash Balance ₹ 34.59 crore.

\***GSDP** (Gross State Domestic Product) of the Government of Union Territory of Jammu and Kashmir for 2020-21 as available from Ministry of Statistics and Programme

Implementation (26 April 2021) is ₹ 1,76,282 crore. Outstanding debt includes all debts (excluding ₹ 2,099.80 crore passed on in lieu of shortfall in GST compensation) and other liabilities.

**7. Impact on Revenue Deficit and Fiscal Deficit:**

The impact on the Revenue Deficit and Fiscal Deficit of the Government of Union Territory of Jammu and Kashmir as brought out in the preceding paras [para no. 2(ii), 2 (ix), and 4 (i)] is tabulated below:

Para Number	Item (Illustrative)	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Overstatement (₹ in crore)	Understatement (₹ in crore)	Overstatement (₹ in crore)	Understatement (₹ in crore)
2 (ii)	Misclassification between Revenue and Capital	No impact	189.81	No impact	No impact
2 (ix)	Non-payment of interest on State Compensatory Afforestation Fund MH-8121	No impact	13.88	No impact	13.88
2 (ix)	Non-payment of interest on State Compensatory Afforestation Deposit MH-8336	No impact	10.03	No impact	10.03
4(i)	Short-contribution to Defined Contribution Pension Fund	No impact	36.84 (a)	No impact	36.84 (a)
<b>Total (Net) Impact</b>		<b>250.56 (a) Understatement</b>		<b>60.75 (a) Understatement</b>	

(a) Retrospective enhancement of Government contribution (in May 2021) from 10 per cent to 14 per cent w.e.f. 01.04.2020 has not been reflected in the impact on Revenue and Fiscal Deficit. Please refer para 4(i).

**Annexure-A**  
**Book Adjustments**  
*(Reference: Paragraph 1(ii)); page 58)*

Book Adjustments	Head of Account		Amount	Remarks
	From	To	(₹ in crore)	
Interest on GP Fund	2049-03-104	8009-01-101	1,845.08	Annual Interest on GP Fund of UT Govt. Employees and Interest on State Life Insurance Fund of UT Govt. Employees. (on provisional basis) and interest on Balance under SDRF for the period from 31 Oct. 2019 to 31 March 2020.
Interest on State Insurance Fund	2049-03-108	8011-01-105	65.73	
Interest on SDRF	2049-05-105	8121-122	43.89	
	(Debit)	(Credit)		
State Disaster Response Fund (SDRF)	2245-05-901	8121-122	164.35	Expenditure on Gratuitous Relief Fund met from SDRF debited to MH-8121 by deduct debit to MH 2245. Grants-in-Aid amount along with UT Share transferred to SDRF by debit to MH-2245
	(Deduct Debit)	(Debit)		
	2245-05-101	8121-122	310.00	
	(Debit)	(Credit)		
Central Road Fund	3054-80-797	8449-103	79.40	C.R.F Grants-in-Aid from Government of India for Development of Roads.
	(Debit)	(Credit)		
Central Road Fund	5054-80-902	8449-103	27.36	Expenditure met from CRF initially booked under Major Head-5054
	(Deduct Debit)	(Debit)		
Raising of Sinking Fund	2048-101	8222-101	55.63	Sinking Fund raised and amount transferred to Sinking Fund.
	(Debit)	(Credit)		
Guarantee Redemption Fund	2075-800	8235-117	1.00	Amount Transferred to Guarantee Redemption Fund by debit to Consolidated Fund of the UT under MH-2075-800
	(Debit)	(Credit)		

**Annexure-B****Expenditure booked under Capital instead of Revenue***(Reference: Paragraph 2(ii); page 59)*

<b>Sl. No.</b>	<b>Classification</b>	<b>Grants-in-Aid given by Govt.</b>	<b>Subsidy</b>	<b>Salary</b>
		<b>(₹ in crore)</b>		
1.	4210- Capital Outlay on Medical and Public Health	9.62	-	-
2.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3.35	-	-
3.	4235- Capital Outlay on Social Security and Welfare	-	-	0.17
4.	4401- Capital Outlay on Crop Husbandry	10.11	125.84	-
5.	4402- Capital Outlay on Soil and Water Conservation	-	0.46	-
6.	4515- Capital Outlay on Other Rural Development Programmes	38.51	-	-
7.	5055- Capital Outlay on Road Transport	-	1.75	-
	<b>TOTAL</b>	<b>61.59</b>	<b>128.05</b>	<b>0.17</b>

## Annexure-C

## Operation of Minor Head 800 Other Expenditure

(Reference: Paragraph 2(iv); page 59-60)

Major Head	Total Expenditure including Expenditure under Minor Head 800	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure under the Major Head	Nature of Expenditure
	(₹ in crore)			
2029-Land Revenue	4.24	4.24	100.00	Expenditure on Salary
2075-Miscellaneous General Services	1.15	1.00	86.96	Amount transferred to J-Reserve Fund under MH-8121-117- 'Guarantee Redemption Fund'
2211-Family Welfare	212.33	116.31	54.78	Expenditure on Family Welfare Schemes
2250-Other Social Services	3.05	1.71	56.07	Expenditure on various Schemes
3452-Tourism	135.03	68.93	51.05	Expenditure on various Development Authorities
4070-Capital Outlay on Other Administrative Services	7.37	7.37	100.00	Expenditure on Salary
4075-Capital Outlay on Miscellaneous General Services	70.46	70.46	100.00	Expenditure is mainly on Works
4225- Capital Outlay on Welfare of SC/ST/OBC and Minorities	31.28	30.94	98.91	Expenditure is mainly on Works

**Annexure-C-(Concl.d.)****Operation of Minor Head 800 Other Expenditure***(Reference: Paragraph 2(iv); page 59-60)*

<b>Major Head</b>	<b>Total Expenditure including Expenditure under Minor Head 800</b>	<b>Expenditure under Minor Head 800</b>	<b>Percentage of Expenditure under Minor Head 800 to Total Expenditure under the Major Head</b>	<b>Nature of Expenditure</b>
	<b>(₹ in crore)</b>			
4236- Capital Outlay on Nutrition	16.45	16.45	100.00	Expenditure is mainly on Works
4405-Capital Outlay on Fisheries	34.70	34.70	100.00	Expenditure is mainly on Works
4406-Capital Outlay on Forestry and Wild Life	133.56	116.18	86.99	Expenditure is mainly on Works
4515-Capital Outlay on Other Rural Development Programmes	2,022.86	1,497.41	74.02	Expenditure is mainly on Works
5425-Capital Outlay on Other Scientific and Environmental Research	24.23	23.24	95.91	Expenditure is mainly on Works
5452-Capital Outlay on Tourism	76.57	76.57	100.00	Expenditure is mainly on Works
5475-Capital Outlay on Other General Economic Services	846.68	748.03	88.35	Expenditure is mainly on Works



**Annexure-D****Operation of Minor Head 800 Other Receipts***(Reference: Paragraph 2(iv); page 59-60)*

<b>Major Head</b>	<b>Total Receipts including Receipts under Minor Head 800</b>	<b>Receipts under Minor Head 800</b>	<b>Percentage of Receipts under Minor Head 800 to Total Receipts under the Major Head</b>	<b>Nature of Receipt</b>
	<b>(₹ in crore)</b>			
0049-Interest Receipt	17.86	17.76	99.44	Receipt on account of rebate given on Interest payable on SDL and interest paid by other agencies.
0059-Public Works	25.49	19.18	75.25	Receipts from Guest Houses
0070-Other Administrative Services	19.15	13.01	67.94	Receipt from Catering in Govt. Hostels, MLA Hostels
0235-Social Security and Welfare	3.47	3.47	100.00	Registration Fee Receipts
0408-Food Storage and Warehousing	7.55	7.55	100.00	Receipts collected on account of Consumer Affairs and Public Distribution
0701-Medium Irrigation	996.66	996.66	100	Water usage charges received by the Govt.
0702-Minor Irrigation	9.42	8.65	91.83	Misc. Receipts
0801-Power	2,349.74	2,349.74	100.00	Sale of Power
0853-Non-Ferrous Mining and Metallurgical Industries	227.91	158.97	69.75	Other Misc. Receipts

**Annexure-E**

**Age analysis of Utilisation Certificates of Departments having highest pendency**  
*(Reference: Paragraph 2(vii); page 61-62)*

(₹ in crore)

<b>S. No</b>	<b>Name of the Department</b>	<b>Age</b>	<b>Amount</b>
1.	Education Department	3 years and above	2,868.97
		2 years	626.45
		1 year	2,255.31
	<b>Total-Education Department</b>		<b>5,750.73</b>
2.	Medical Department	3 years and above	258.95
		2 years	375.74
		1 year	408.65
	<b>Total-Medical Department</b>		<b>1,043.34</b>
3.	Agriculture Department	3 years and above	848.75
		2 years	5.25
		1 year	130.00
	<b>Total-Agriculture Department</b>		<b>984.00</b>
4.	Rural Development Department	3 years and above	42.91
		2 years	67.99
		1 year	564.91
	<b>Total-Rural Development Department</b>		<b>675.81</b>

**Annexure-F**  
**Details of difference in Investment**  
*(Reference: Paragraph 2(x)(a); page 63)*

(₹ in crore)

Sl. No.	Name of the Entity	Amount as per St. No.16	Amount as per St. No.19	Differences	Remarks
1.	J&K SC/ST/BC Dev. Corp. Ltd.	Nil	1.20	(-)1.20	No such amount has been booked by Government as Investment.
2.	J&K Women Dev. Corp. Ltd.	2.21	Nil	(+)2.21	The Corporation has shown ₹2.21 crore as Grant.
3.	J&K, SICOP Ltd.	2.00	Nil	(+)2.00	The Corporation has shown ₹2.00 crore as Grant.
4.	J&K, SIDCO Ltd.	3.40	Nil	(+)3.40	The Corporation has shown ₹ 3.40 crore as Grant.
5.	Geology and Mining	0.82	Nil	(+)0.82	The Corporation has not shown the amount as investment.
6.	J&K Minerals Ltd.	1.40	Nil	(+)1.40	The Corporation has not shown the amount as investment.
7.	The Jammu and Kashmir Horticulture Produce Marketing and Processing Corp. Ltd.	Nil	0.80	(-)0.80	No such amount has been booked by Government as Investment
8.	J&K Cooperatives/ Agri & Rural Banks	8.15	Nil	(+)8.15	Though the Government has booked the amount under Minor Head-190-Investment, but the Corporation has not shown the said amount as investment.
	<b>TOTAL</b>	<b>17.98</b>	<b>2.00</b>	<b>(+)15.98</b>	

**Annexure-G**  
**Details of difference in Investment**  
*(Reference: Paragraph 2(x)(b); page 64)*

(₹ in crore)

<b>Sl. No.</b>	<b>Name of the Entity</b>	<b>Amount shown earlier</b>	<b>Amount shown now</b>	<b>Differences</b>
1.	Chenab Valley Power Project Private Ltd.	Awaited	1,187.85	1,187.85
2.	Jammu Smart City	Awaited	0.10	0.10
3.	Srinagar Smart City	Awaited	0.10	0.10
4.	Jammu Mass Rapid Transit Corp.	Awaited	0.02	0.02
5.	Geology and Mining	Awaited		
6.	Jammu and Kashmir Infrastructure Development Corp.	Awaited	0.50	0.50
7.	Jammu and Kashmir IT Infrastructure Development Corp. Jammu	Awaited	0.50	0.50
8.	Jammu and Kashmir Power Corp. Ltd.	Awaited	0.05	0.05
	<b>TOTAL</b>	<b>Nil</b>	<b>1,189.12</b>	<b>1,189.12</b>

**Annexure-H**

**Public Sector Undertakings (PSUs) who have received Loans and Grants-in-aid during 2020-21, but have not closed their Accounts**  
*(Reference: Paragraph 2(xi); page 64)*

S.No	Name of the PSU	Loans given during 2020-21	Grants given during 2020-21	Remarks
		(₹ in crore)		
1.	J&K, State Road Transport Corp.	32.50	-	The Corporation has closed its accounts up to 2013-14 only.
2.	J&K, SC/ST/BC Crop. Ltd.	7.90	-	The Corporation has closed its accounts up to 2017-18 only.
3.	J&K, Power Corp. Ltd.	-	2,759.98	The Corporation has not submitted its accounts to C&AG for Audit (August 2021).
4.	Khadi and Village Industries Board	-	28.80	The Board is not under the Audit purview of C&AG.
5.	J&K, Women’s Development Corp. Ltd.	3.00		The Corporation has closed its accounts up to 2019-20 only.
6.	J&K, Cements Ltd.	5.00		The Corporation has closed its accounts up to 2011-12 only.
7.	J&K, State Financial Corp. Ltd.	2.19		The Corporation has closed its accounts up to 2018-19 only.
8.	J&K, Handloom Development Corp. Ltd.	2.30		The Corporation has closed its accounts up to 2018-19 only.
9.	J&K, Handicrafts (Sales and Export) Corp. Ltd.	1.75		The Corporation has closed its accounts up to 2013-14 only.
10.	J&K, Horticulture Produce Marketing and Processing Corp. Ltd	3.00		The Corporation has closed its accounts up to 2010-11 only.
11.	J&K, Tourism Development Corp. Ltd.	4.00		The Corporation has closed its accounts up to 2019-20 only.

**Annexure-I**  
**Expenditure on Ecology and Environment**  
*(Reference: Paragraph 2(xiii); page 65)*

<b>S.No</b>	<b>Major Head</b>	<b>Expenditure incurred during 2020-21</b>	<b>Budget Provision</b>	<b>Percentage of Expenditure to Budget Provision</b>
		<b>(₹ in crore)</b>		
1.	2406-Forestry and Wild Life	41.88	56.81	73.72
2.	3435- Ecology and Environment	41.93	63.07	66.48
	<b>Total</b>	<b>83.81</b>	<b>119.88</b>	<b>69.91</b>

**Annexure-J**  
**Incomplete Projects/ Schemes aged five years and more**  
*(Reference: Paragraph 2(xv); page 66)*

(₹ in crore)

S.No	Name of the Project/ Scheme	Date of Commencement	Target year of completion	Original cost	Revised cost	Escalation in cost
<b>Jal Shakti (PHE) Department, Jammu</b>						
1.	Water Supply Scheme Kathar	2013-14	2019-20	1.61	1.75	0.14
2.	Water Supply Scheme Nazla Chek	2012-13	2018-19	1.88	2.01	0.13
3.	Water Supply Scheme Bhoom Kulian	2010-11	2018-19	1.98	2.27	0.29
4.	Water Supply Scheme Sajwal Kharah	2013-14	2019-20	1.61	1.83	0.22
5.	Water Supply Scheme Purun Nagar/ Kabir Nagar	2012-13	2017-18	2.00	2.48	0.48
6.	Water Supply Scheme Karan Bagh	2007-08	2012-13	1.57	3.62	2.05

**Annexure-K**  
**Balances under Suspense and Remittances**  
*(Reference: Paragraph 4(iii); page 74-75)*

Minor Head	2019-2020 (31 October 2019 to 31 March 2020)			2020-21		
	Dr.	Cr.	Net (Dr./ Cr.)	Dr.	Cr.	Net (Dr./ Cr.)
<b>(₹ in crore)</b>						
<b>8658-Suspense Account-</b>						
101-PAO Suspense	14.70	0.24	<b>14.46</b> (Dr.)	56.67	0.01	<b>56.66</b> (Dr.)
102-Suspense Account (Civil)	5.51	2.26	<b>3.25</b> (Dr.)	47.97	2.44	<b>45.53</b> (Dr.)
109-RBI Suspense (HQRS)	0.15	0.05	<b>0.10</b> (Dr.)	0.16	0.05	<b>0.11</b> (Dr.)
110-RBI Suspense (Central Accounts)	0.33	0.42	<b>0.09</b> (Cr.)	0.91	0.08	<b>0.83</b> (Dr.)
112-Tax Deducted at Source (TDS) Suspense	-	221.91	<b>221.91</b> (Cr.)	-	221.00	<b>221.00</b> (Cr.)
139-GST-Tax Deducted at Source Suspense	1.32	0.99	<b>0.33</b> (Dr.)	1.02	5.15	<b>4.13</b> (Cr.)
<b>8782-Cash Remittance and Adjustments between officers rendering Accounts to the same Accountant General/ Accounts Officers-</b>						
110-Misc. Remittances	-	1,398.24	<b>1,398.24</b> (Cr.)	-	632.57	<b>632.57</b> (Cr.)
8793-Inter-State Suspense Account	0.10	0.17	<b>0.07</b> (Cr.)	-	1.93	<b>1.93</b> (Cr.)



**Annexure-L**

**Loans previously given by Government (31 October 2019 to 31 March 2020) against which no repayment had been received from the concerned loanee**

*(Reference: Paragraph 5(c); page 77-79)*

**(₹ in crore)**

<b>Sl.No</b>	<b>Department</b>	<b>Loanee</b>	<b>No. of Loans</b>	<b>Amount</b>
1.	J&K, Transport Department	J&K, State Road Transport Corporation Ltd.	6	26.00
2.	J&K, Social Welfare Department	SC/ST/BC Development Corporation Ltd.	3	4.74
3.	J&K, Industries Department	J&K, Handloom Development Corporation Ltd.	2	1.15
4.	J&K, Horticulture Department	J&K, Horticulture Produce Marketing and Processing Corporation Ltd.	1	1.50
5.	J&K, Industries Department	J&K, Handicrafts (Sales and Export) Corp. Ltd.	1	0.75
6.	J&K, Social Welfare Department	J&K, Women's Development Corporation Ltd.	2	1.50
7.	J&K, Industries Department	J&K, Cements Ltd.	1	2.50





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