



FINANCE ACCOUNTS

VOLUME-I

2019-2020

(31 October 2019 to 31 March 2020)



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

GOVERNMENT OF UNION TERRITORY OF
JAMMU & KASHMIR AND ADMINISTRATION
OF UNION TERRITORY OF LADAKH

Finance Accounts Volume-I

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**GOVERNMENT OF UNION TERRITORY OF JAMMU & KASHMIR AND
ADMINISTRATION OF UNION TERRITORY OF LADAKH**

Explanatory Memorandum

The Finance and Appropriation Accounts of the Union Territory of Jammu and Kashmir and Union Territory of Ladakh for the year 2019-20 (31 October 2019 to 31 March 2020) are being sent to the President for tabling in the Parliament.

Consequent to the reorganisation of the 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 Governors of the successor Union Territory of Jammu and Kashmir and Union Territory of Ladakh.

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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 (with Legislature) and Administration of Union Territory of Ladakh (without Legislature) for the year 2019-20 (31 October 2019 to 31 March 2020) presents the financial position along with the accounts of the receipts and disbursements of the Government of Union Territory of Jammu and Kashmir and Administration of Union Territory of Ladakh for the above period. 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 and Administration of Union Territory of Ladakh for the year 2019-20 (31 October 2019 to 31 March 2020) for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts of the Government of Union Territory of Jammu and Kashmir and Administration of Union Territory of Ladakh have been prepared in accordance with Article 149 and Section 71 of Jammu and Kashmir Re-organisation Act, 2019. In pursuance of Jammu and Kashmir Re-organisation Act, 2019, the expenditure of Union Territory of Jammu and Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) has been authorised out of the Consolidated Fund of the Union Territory of Jammu and Kashmir. Accordingly, the Finance Accounts of the Union Territory of Ladakh for the year 2019-20 (31 October 2019 to 31 March 2020) has been shown along with the Finance Accounts of the Union Territory of Jammu and Kashmir. The Finance Accounts for the year 2019-2020 (31 October 2019 to 31 March 2020) present the transactions of the Union Territory of Jammu and Kashmir as Section 'A' and Union Territory of Ladakh as Section 'B'.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of Article 149 of the Constitution and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. These Accounts 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 Administration of the Union Territory of Ladakh, in addition to 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 and Administration of Union Territory of Ladakh/ 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 and Administration of the Union Territory of Ladakh 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 and Administration of the Union Territory of Ladakh for the year 2019-20 (31 October 2019 to 31 March 2020).

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 ₹ 32.02 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 ₹ 239.29 crore was also booked as Capital Expenditure. This led to understatement of Revenue Deficit of Government of Union Territory of Jammu and Kashmir to the extent of ₹ 271.31 crore.

2. Thirteen Government Departments of Government of Union Territory of Jammu and Kashmir did not submit 53 Detailed Contingent (DC) bills amounting to ₹ 348.31 crore before closing of the accounts for the financial year 2019-20 (31 October 2019 to 31 March 2020) and therefore, there is no assurance that the expenditure of ₹ 348.31 crore has actually been incurred for the purpose for which it was authorised.

3. During the period from 31 October 2019 to 31 March 2020, 176 Utilisation Certificates (UCs) amounting to ₹ 1,087.09 crore, which had become due, were not submitted by the bodies and authorities of the Union Territories of Jammu and Kashmir and Ladakh against the Grants-in-Aid provided by 10 departments. Thus, there is no assurance that the amount for which UCs have not been submitted has actually been incurred for the purpose for which it was authorised.

The audit observations on the above issues are detailed in the State Finances Audit Report of the Government of Union Territory of Jammu and Kashmir (with Legislature) and Administration of Union Territory of Ladakh (without Legislature) for the year 2019-20 (31 October 2019 to 31 March 2020).



Date: 17 February 2022
Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Statutory Background

1. The Jammu and Kashmir Re-organisation Act, 2019 provided for the re-organisation of the State of Jammu and Kashmir and for matters connected therewith or incidental thereto.
2. The Jammu and Kashmir Re-organisation Act, 2019, reorganised the State of Jammu and Kashmir into Union Territory of Jammu and Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) with effect from the appointed day i.e. 31 October 2019. After the re-organisation, the Union Territory of Jammu and Kashmir (with Legislature) continued to be under the President's Rule vide Gazette Notification S.O 3937 (E) dated 31 October 2019.
3. The Finance Accounts of erstwhile State of Jammu and Kashmir for the period from 1 April 2019 to 30 October 2019 (pre re-organisation) has been prepared separately.
4. In pursuance of Section 74 of the Jammu & Kashmir Re-organisation Act, 2019 the Hon'ble President of India had authorised the expenditure out of the Consolidated Fund of the Union Territory (UT) of the Jammu and Kashmir pending the sanction of such expenditure by the Parliament. Hon'ble Governor of erstwhile State of Jammu & Kashmir, in pursuance to Section 81 of the Jammu & Kashmir Re-organisation Act, 2019, authorised the expenditure for the UT of Ladakh out of the Consolidated Fund of the UT of Jammu and Kashmir.
5. The Demands for Grants of the Union Territory of Jammu and Kashmir (with Legislature) and the Union Territory of Ladakh (without Legislature) for 2019-20 (31 October 2019 to 31 March 2020) was passed by the Parliament of India in March 2020.
6. Accordingly, the Finance Accounts of the Union Territory of Ladakh (without Legislature) for the period from 31 October 2019 to 31 March 2020, has been shown separately along with the Accounts of the Union Territory of Jammu and Kashmir. Therefore, the Finance Accounts 2019-2020 (31 October 2019 to 31 March 2020) of the Union Territories of Jammu & Kashmir and Ladakh present the transactions of the Union Territory of Jammu and Kashmir as Section 'A' and Union Territory of Ladakh as Section 'B' of Finance Account after the appointed day of 31 October 2019.
7. Significant points (Notes to Accounts) relating to Union Territory Government of Jammu & Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) are shown separately following section 'A' and 'B' of the Finance Accounts Volume-I.

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the Union Territories of Jammu & Kashmir and Ladakh present the accounts of receipts and outgoings of the Government of Jammu & Kashmir and Administration of Ladakh (in separate sections 'A' and 'B' respectively) for the period from 31 October 2019 to 31 March 2020 (in terms of the Jammu and Kashmir Re-organisation Act, 2019 and formation of two new Union Territories viz. Union Territory of Jammu & Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) from the 'Appointed Day' 31 October 2019), 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 Union Territory Government as worked out from the balances recorded in the accounts.

The Finance Accounts of the erstwhile State of Jammu and Kashmir for the period 1 April 2019 to 30 October 2019 has been prepared separately.

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

Part I: Consolidated Fund: This Fund comprises all Revenues received by the Union Territory Government, all Public Debt, Loans and Advances raised by the Union Territory Government (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 Union Territory Government 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 and Kashmir and Administration of Union Territory of Ladakh for the period from 31 October 2019 to 31 March 2020 is **Nil**.

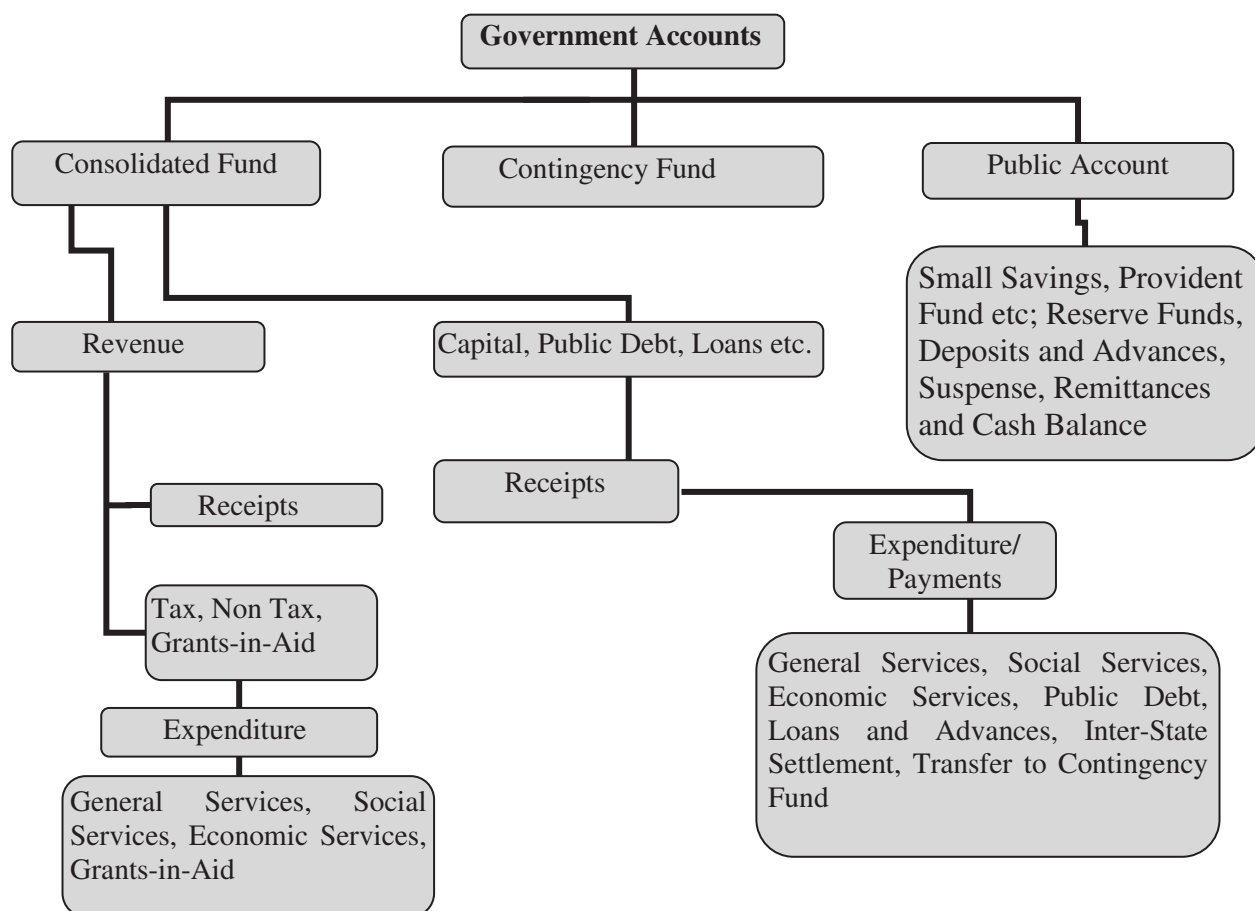
Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing 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 2019)

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:

Structure of Government Accounts



B. What the Finance Accounts contain:

The Finance Accounts are presented in two volumes.

Volume I contains 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 (31 October 2019 to 31 March 2020), 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 Union Territory 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 Union Territory Government 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. The Annexure also depicts the Ways and Means position of the Government in detail.

3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings and repayment of loans given by the Union Territory Government. 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 Union Territory 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 Union Territory 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 Union Territory 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 Union Territory Government 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 Union Territory Government under Plan (Union Territory Plan, Central Assistance to Union Territory Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Union Territory Government under Plan (Union Territory Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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 Union Territory 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 Union Territory Government.

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.

Section-A

Union Territory of Jammu and Kashmir

Volume-I

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

			(₹ in crore)	
<u>Assets[1]</u>	<i>Reference</i>	<i>Sr. No</i>	As at 31 March 2020	As at 30 October 2019
	Notes to Accounts	Statement		
Cash			14,82.28 (-)42.08	(-)42.08
(i) Cash in Treasuries and Local Remittances		21	- 6.77	6.77
(ii) Departmental Balances		21	- 4.97	4.97
(iii) Permanent Imprest		21	- 0.12	0.12
(iv) Cash Balance Investments		21	- 3,83.92	3,83.92
(v) Deposits with Reserve Bank of India and Other Banks	2(vi)	21	14,82.28 * (-)4,48.72	(-)4,48.72
(vi) Investments from Earmarked Funds[2]	3(vi) a (i)	22	- 10.86	10.86
Capital Expenditure		5&16	54,22.20 10,30,00.76	10,30,00.76
(i) Investments in shares of Companies, Corporations, etc.	3(v)	8&19	81.12 34,28.03	34,28.03
(ii) Other Capital Expenditure		5&16	53,41.08 9,95,72.73	9,95,72.73
Contingency Fund (unrecouped)	3(x)	21	- -	-
Loans and Advances	3(iv)	18	35.80 17,40.44	17,40.44
Advances with Departmental Officers		21	- 12.69	12.69
Suspense and Miscellaneous Balances[3]	3(ix)	21	- 3,44.15	3,44.15
Remittance Balances			- -	-
Cumulative Excess of Expenditure over Receipts[4]			1,62.09	-
			-	-
Total			71,02.37	10,50,55.96
			10,50,55.96	

[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.

1. STATEMENT OF FINANCIAL POSITION-(Concl'd.)(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

(₹ in crore)				
<i>Liabilities</i>	<i>Reference</i>	<i>Sr. No</i>	As at 31 March 2020	As at 30 October 2019
	Notes to Accounts	Statement		
Borrowings (Public Debt)			34,98.03 4,66,66.22	4,66,66.22
(i) Internal Debt		6&17	35,56.94 4,54,29.09	4,54,29.09
(ii) Loans and Advances from Central Government-		6&17	(-)58.91 12,37.13	12,37.13
Non-Plan Loans		6&17	- 96.29	96.29
Loans for State Plan Schemes		6&17	(-)58.47 10,55.03	10,55.03
Loans for Central Plan Schemes		6&17	-	-
Loans for Centrally Sponsored Plan Schemes		6&17	-	-
Other Loans for States/ Union Territory with Legislature Schemes		6&17	(-)0.44 38.77	38.77
Other Loans		6&17	- 47.04	47.04
Contingency Fund (corpus)	3(x)	21	- 1.00	1.00
Liabilities on Public Account			36,04.34 3,97,28.77	3,97,28.77
(i) Small Savings, Provident Funds, etc.		17&21	10,41.80 2,71,61.62	2,71,61.62
(ii) Deposits		17&21	7,73.57 69,14.23	69,14.23
(iii) Reserve Funds	3(vi)	21&22	1,86.95 28,05.43	28,05.43
(iv) Remittance Balances	3(ix)	21	13,98.31 28,47.49	28,47.49
(v) Suspense and Miscellaneous Balances	3(ix)	21	2,03.71 -	-
Cumulative Excess of Receipts over Expenditure		12	- 1,86,59.97	1,86,59.97
Total			71,02.37 10,50,55.96	10,50,55.96

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Part-I Consolidated Fund			
Section-A: Revenue			
Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)			
Revenue Receipts (Ref. Statement 3&14)	2,25,57.34	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	2,27,19.43
Tax Revenue (raised by the Union Territory Government) (Ref. Statement 3 & 14)	40,56.49	Salaries[1] (Ref. Statement 4-B & Appendix-I)	1,07,07.38
Non-Tax Revenue (Ref. Statement 3&14)	20,62.77	Subsidies [1] (Ref. Appendix-II)	-
		Grants-in-aid[1] [2] (Ref. Statement 4-B, 10 & Appendix-III)	39,66.96
Interest Receipts (Ref. Statement 3&14)	9.24	General Services (Ref. Statement 4 & 15)	60,35.44
Others (Ref. Statement 3 & 14)	20,53.53	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	25,31.63
		Pension (Ref. Statement 4-A, 4-B & 15)	20,95.31
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	-	Others (Ref. Statement 4-B)	14,08.50
		Social Services (Ref. Statement 4-A & 15)	16,46.05
		Economic Services (Ref. Statement 4-A & 15)	3,63.60
Grants from Central Government (Ref. Statement 3 & 14)	1,64,38.08	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	-
Revenue Deficit	1,62.09	Revenue Surplus	-

[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 and page No. 154 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'.

Note: Due to formation of Union Territory of Jammu and Kashmir from 31 October 2019 (appointed day), previous year balances are not applicable across the Statement No. 2.

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

Part-I Consolidated Fund-(Concl'd.)			
Section-B: Capital-			
Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)			
Capital Receipts (Ref. Statement 3 & 14)	-	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	54,22.20 (a)
		General Services (Ref. Statement 4-A & 16)	7,33.57
		Social Services (Ref. Statement 4-A & 16)	14,92.93
		Economic Services (Ref. Statement 4-A & 16)	31,95.70
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	2.34	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	38.14
General Services (Ref. Statement 3, 7 & 18)	-	General Services (Ref. Statement 4-A, 7 & 18)	-
Social Services (Ref. Statement 3, 7 & 18)	0.30	Social Services (Ref. Statement 4-A, 7 & 18)	-
Economic Services (Ref. Statement 3, 7 & 18)	1.89	Economic Services (Ref. Statement 4-A, 7 & 18)	38.14
Others (Loans to Government Servents etc). (Ref. Statement 3, 7 & 18)	0.15	Others (Loans to Government Servents etc). (Ref. Statement 4-A, 7 & 18)	-
Public Debt Receipts (Ref. Statement 3, 6 & 17)	1,66,47.37	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,31,49.34
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	1,66,47.37	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,30,90.43
Loans from GOI (Ref. Statement 3, 6 & 17)	-	Loans from GOI (Ref. Statement 4-A, 6 & 17)	58.91
Total Receipts Consolidated Fund (Ref. Statement 3)	3,92,07.05	Total Expenditure Consolidated Fund (Ref. Statement 4)	4,13,29.11
Deficit in Consolidated Fund	21,22.06	Surplus in Consolidated Fund	-
Part-II Contingency Fund			
Contingency Fund (Ref. Statement 21)	-	Contingency Fund (Ref. Statement 21)	-

(a) Includes ₹ 87.69 crore Subsidy, ₹ 32.02 crore Grants-in-Aid and ₹ 0.17 crore Stipend and Scholarship . Please see para 1(v) (d), (a), (c) and "Annexure 'B' to Notes to Accounts" Volume-I.

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

Section-B: Capital-(Concl'd.)			
Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)			
Part-III Public Account[4]			
Small Savings (Ref. Statement 21)	25,95.70	Small Savings (Ref. Statement 21)	15,53.90
Reserves & Sinking Funds (Ref. Statement 21)	5,65.90	Reserves & Sinking Funds (Ref. Statement 21)	3,78.95
Deposits (Ref. Statement 21)	19,31.93	Deposits (Ref. Statement 21)	11,58.36
Advances (Ref. Statement 21)	-	Deposits (Ref. Statement 21)	-
Suspense and Misc[5] (Ref. Statement 21)	40,02.79	Suspense and Misc[5] (Ref. Statement 21)	37,99.08
Remittances (Ref. Statement 21)	22,67.87	Remittances (Ref. Statement 21)	8,69.56
Total Receipts Public Account (Ref. Statement 21)	1,13,64.19	Total Disbursements Public Account (Ref. Statement 21)	77,59.85
Deficit in Public Account	-	Surplus in Public Account	36,04.34
Inter State Settlement Account (Net)	-	Inter State Settlement Account (Net)	-
Opening Cash Balance	-	Closing Cash Balance	14,82.28 (#)
Increase in Cash Balance	14,82.28	Decrease in Cash Balance	

[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 30 October 2019	On 31 March 2020
(a) General Cash Balance			
(i) Cash in Treasuries		6.77	-
(ii) Deposits with RBI	MH 8999	(-)4,69.74	14,82.28 (@)
(iii) Deposits with J & K Bank and Other Banks		21.02	-
(iv) Local Remittances		-	-
	Total	(-)4,41.95	14,82.28
(v) Investments held in Cash Balance Investment Account (MH 8673)		3,83.92	-
	Total (a)	(-)58.03	14,82.28
			(-)4,41.95
(b) Other Cash balance and Investments			
(i) Cash with the Departmental Officers, viz, Divisional Officers of the Public Works and Forest Departments.		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 (^)
	Total (b)	15.95	15.95
	Total (a) and (b)	(-)42.08	14,82.28
			(-)42.08

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 2020. 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 2020. There is a net difference of ₹ 0.58 crore (Cr.) between the figures as reflected in the accounts [₹ 14,82.28 crore (Dr)] and that intimated by the Reserve Bank of India [₹ 14,82.86 crore (Cr)]. The difference is under reconciliation with RBI as well as the Government (December 2020).

(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 (December 2020).

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, though in pursuance of Jammu and Kashmir Re-organization Act, 2019, the State of Jammu and Kashmir was divided into two new Union Territories viz Union Territory of Jammu & Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) from 31 October 2019 'appointed day', however, the erstwhile State of Jammu and Kashmir has continued to operate the same account with RBI for conducting the Government business of both the Union Territories till 31 March 2020, accordingly, the Government has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank on all the days w.e.f 01.04.2011. 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 31.03.2020.

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) The limit for Normal Ways and Means Advances to the erstwhile State Government was ₹ 3,15.00 crore with effect from 01-04-2011, ₹ 4,72.50 crore with effect from 11-11-2013 which was raised to ₹ 8,80.00 crore with effect from 01-02-2016.

The extent to which the Government maintained the minimum Cash Balance with Reserve Bank of India during the period from 31 October 2019 to 31 March 2020 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.	21
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.	81
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.	51

Explanatory Notes

- (i) Normal Ways and Means Advances and Overdraft were taken by the Union Territory Government of Jammu and Kashmir from time to time during the period from 31 October 2019 to 31 March 2020. The balance at the end of the 31.03.2020 was ₹ 2,95.18 crore (₹ 1,87.89 crore under Normal Ways and Means Advances and ₹ 1,07.29 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.

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

Annexure A-(Concl.d.)

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

Explanatory Notes-(Concl.d.)

- (ii) The Government of Jammu and Kashmir entered into an agreement with Reserve Bank of India with effect from 01-04-2011.

The Repo Rate during the period from 31-10-2019 to 31-03-2020 was as under :-

Period	Repo Rate
31-10-2019 to 26-03-2020	5.15 <i>Per cent</i>
27-03-2020 to 31-03-2020	4.40 <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 period from 31 October 2019 to 31 March 2020 is ₹ 11.04 crore and ₹ 1.83 crore respectively.

- (c) Government of India Treasury Bills amounting to ₹ 35,07.21 crore (₹ 35,07.21 crore Government of India 14 days Treasury Bills and Nil Union Territory Securities) were purchased on 09 occasions and ₹ 35,07.21 crore (₹ 35,07.21 crore Government of India 14 days Treasury Bills and Nil Union Territory Securities) were rediscounted on 14 occasions for the period from 31 October 2019 to 31 March 2020. No amount was in Cash Balance Investment Account on 31 March 2020. However, an amount of ₹ 3,83.92* crore as on 30 October 2019, 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 Union Territory Government on Cash Balance Investment Account during the period from 31 October 2019 to 31 March 2020 was Nil.
-

(*) Details of investment are awaited from the Government (December 2020).

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
	Revenue Receipts-	
A.	Tax Revenue-	
A.1	Own Tax Revenue-	40,56.49
	Union Territory Goods and Services Tax	21,15.75
	Land Revenue	48.32
	Stamps and Registration Fees	1,17.54
	State Excise	5,87.67
	Sales Tax	7,82.43
	Taxes on Vehicles	2,46.08
	Taxes on Goods and Passengers	1,58.47
	Taxes and Duties on Electricity	0.23
A.2	Share of net proceeds of Taxes-	-
	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	-
	Total-A	40,56.49
B.	Non-Tax Revenue-	
	Power	11,96.66
	Major/ Medium Irrigation	6,06.73
	Pension and Misc. General Services	62.73
	Water Supply and Sanitation	59.54

Note: Due to formation of Union Territory of Jammu and Kashmir from 31 October 2019 (appointed day), previous year balances are not applicable across the Statement No. 3.

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

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
	Revenue Receipts-(Contd.)	
B.	Non-Tax Revenue-(Concltd.)	
	Police	35.85
	Non-Ferrous Mining and Metallurgical Industries	14.61
	Other Administrative Services	13.78
	Medical and Public Health	11.32
	Interest Receipts, Dividends and Profits	9.24
	Forestry and Wild Life	8.94
	Public Works	7.96
	Crop Husbandry	7.50
	Stationery and Printing	5.72
	Fisheries	3.44
	Animal Husbandry	3.43
	Education, Sports, Art and Culture	2.27
	Urban Development	2.18
	Village and Small Industries	2.14
	Minor Irrigation	1.95
	Housing	1.84
	Social Security and Welfare	1.44
	Labour and Employment	0.61
	Tourism	0.53
	Food Storage and Warehousing	0.47
	Others	1.89
	Total-B	20,62.77

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

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

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

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

[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)

A. EXPENDITURE BY FUNCTION					
Description		Revenue	Capital	L&A	Total
		(₹ in crore)			
A.	General Services-				
A.1	Organs of State-	3,64.85	-	-	3,64.85
	Parliament/ State/ Union Territory Legislatures	8.91	-	-	8.91
	President, Vice President/ Governor/ Administrator of Union Territories	4.32	-	-	4.32
	Council of Ministers	-	-	-	-
	Administration of Justice	1,10.06	-	-	1,10.06
	Elections	2,41.56	-	-	2,41.56
A.2	Fiscal Services-	28,87.50	-	-	28,87.50
	Land Revenue	2.62	-	-	2.62
	Stamps and Registration	9.36	-	-	9.36
	Collection of Other Taxes on Property and Capital Transactions	-	-	-	-
	State Excise	18.14	-	-	18.14
	Taxes on Sales, Trade etc.	2.19	-	-	2.19
	Taxes on Vehicles	21.93	-	-	21.93
	Collection Charges under State Goods and Services Tax	2,94.65	-	-	2,94.65
	Other Taxes and Duties on Commodities and Services	0.19	-	-	0.19
	Other Fiscal Services	6.79	-	-	6.79
	Interest Payments and Servicing of Debt	25,31.63	-	-	25,31.63
A.3	Administrative Services-	40,34.99	6,64.34	-	46,99.33
	Public Service Commission	2.82	-	-	2.82
	Secretariat-General Services	46.44	-	-	46.44
	District Administration	1,74.47	-	-	1,74.47
	Treasury and Accounts Administration	2,05.18	-	-	2,05.18
	Police	30,72.54	2,10.80	-	32,83.34
	Jails	32.99	-	-	32.99
	Stationery and Printing	30.37	2.18	-	32.55
	Public Works	2,75.82	4,47.21	-	7,23.03
	Vigilance	19.92	-	-	19.92
	Other Administrative Services	1,74.44	4.15	-	1,78.59

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

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
A.4	Pension & Misc. General Services-	20,96.41	69.23	-	21,65.64
	Pensions and Other Retirement Benefits	20,95.30	-	-	20,95.30
	Miscellaneous General Services	1.11	69.23	-	70.34
	Total General Services	93,83.75	7,33.57	-	1,01,17.32
B.	Social Services-				
B.1	Education, Sports, Art & Culture (see note [1] below statement)-	48,08.35	2,46.83	-	50,55.18
	General Education	45,66.08	2,46.83	-	48,12.91
	Technical Education	47.84	-	-	47.84
	Sports and Youth Services	1,74.73	-	-	1,74.73
	Art and Culture	19.70	-	-	19.70
B.2	Health and Family Welfare-	17,54.64	3,96.24	-	21,50.88
	Medical and Public Health	16,74.78	3,96.24	-	20,71.02
	Family Welfare	79.86	-	-	79.86
B.3	Water Supply, Sanitation, Housing and Urban Development-	9,85.91	7,16.51	-	17,02.42
	Water Supply and Sanitation	5,78.19	3,65.14	-	9,43.33
	Housing	56.99	5.23	-	62.22
	Urban Development	3,50.73	3,46.14	-	6,96.87
B.4	Information and Broadcasting-	41.19	0.35	-	41.54
	Information and Publicity	41.19	0.35	-	41.54
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-	58.60	16.37	-	74.97
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	58.60	16.37	-	74.97
B.6	Labour and Labour Welfare-	19.19	-	-	19.19
	Labour and Employment	19.19	-	-	19.19

[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.)

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
B.7	Social Welfare & Nutrition-	9,31.44	1,10.78	-	10,42.22
	Social Security and Welfare	5,30.86	90.98	-	6,21.84
	Nutrition	2,91.34	19.80	-	3,11.14
	Relief on Account of Natural Calamities	1,09.24	-	-	1,09.24
B.8	Others-	15.42	5.85	-	21.27
	Other Social Services	1.23	5.85	-	7.08
	Secretariat- Social Services	14.19	-	-	14.19
	Total Social Services	86,14.74	14,92.93	-	1,01,07.67
C.	Economic Services-				
C.1	Agriculture & Allied Activities-	13,25.45	5,29.32	-	18,54.77
	Crop Husbandry	2,45.33	2,96.59	-	5,41.92
	Soil & Water Conservation	39.79	4.69	-	44.48
	Animal Husbandry	2,74.34	40.50	-	3,14.84
	Dairy Development	-	-	-	-
	Fisheries	39.07	6.91	-	45.98
	Forestry & Wild Life	3,76.80	27.54	-	4,04.34
	Food, Storage and Warehousing	75.88	1,32.05	-	2,07.93
	Agricultural Research & Education	2,36.77	17.69	-	2,54.46
	Co-operation	21.01	3.35	-	24.36
	Other Agricultural Programmes	16.46	-	-	16.46
C.2	Rural Development-	2,29.23	6,84.14	-	9,13.37
	Special Programmes for Rural Development	24.40	-	-	24.40
	National Rural Employment	-	-	-	-
	Land Reforms	-	-	-	-
	Other Rural Development Programmes	2,04.83	6,84.14	-	8,88.97
C.3	Special Areas Programmes-	-	-	-	-
	Other Special Areas Programmes	-	-	-	-
C.4	Irrigation & Flood Control-	2,53.43	1,41.54	-	3,94.97
	Major Irrigation	3.32	-	-	3.32
	Medium Irrigation	27.21	4.04	-	31.25
	Minor Irrigation	1,61.86	59.88	-	2,21.74
	Command Area Development	14.52	3.79	-	18.31
	Flood Control & Drainage	46.52	73.83	-	1,20.35

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

A. EXPENDITURE BY FUNCTION-(Concl'd.)					
	Description	Revenue	Capital	L&A	Total
(₹ in crore)					
C.5	Energy-	24,54.61	1,85.21	-	26,39.82
	Power	24,54.61	1,85.21	-	26,39.82
C.6	Industry & Minerals-	1,73.81	1,40.59	15.14	3,29.54
	Village & Small Industries	1,50.18	1,35.91	-	2,86.09
	Iron and Steel Industries	-	2.68	-	2.68
	Non- Ferrous Mining & Metallurgical Industries	23.63	2.00	-	25.63
	Other Industries & Minerals	-	-	15.14	15.14
C.7	Transport-	1,07.50	6,60.35	23.00	7,90.85
	Roads & Bridges	1,07.50	6,02.30	-	7,09.80
	Road Transport	-	58.05	23.00	81.05
C.8	Communication	-	-	-	-
C.9	Science , Technology & Environment-	16.85	2.78	-	19.63
	Ecology & Environment	16.85	-	-	16.85
	Other Scientific and Environment Research	-	2.78	-	2.78
C.10	General Economic Services-	1,60.06	8,51.77	.	10,11.83
	Secretariat- Economic Services	27.35	-	-	27.35
	Tourism	96.31	1,03.38	-	1,99.69
	Census Surveys & Statistics	30.76	-	-	30.76
	Investment in General Financial and Trading Institutions	-	-	-	-
	Other General Economic Services	5.64	7,48.39	-	7,54.03
	Total Economic Services	47,20.94	31,95.70	38.14	79,54.78
D.	Loans to Government Servants etc.-				
	Loans to Government Servants etc.	-	-	-	-
	Misc. Loans	-	-	-	-
	Total Loans to Government Servants etc.			-	-
E.	Public Debt-				
	Internal Debt of the State Government	-	-	1,30,90.43	1,30,90.43
	Loans and Advances from the Central Government	-	-	58.91	58.91
	Total Public Debt	-	-	1,31,49.34	1,31,49.34
F.	Inter-State Settlement	-	-	-	-
	Total Consolidated Fund of UT Expenditure	2,27,19.43	54,22.20	1,31,87.48	4,13,29.11

4 STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Concl'd.)

B. EXPENDITURE BY NATURE				
	Object of Expenditure	2019-2020		
		(31 October 2019 to 31 March 2020)		
		Revenue	Capital	Total
	(1)	(2)	(3)	(4)
		(₹ in crore)		
1	Salary	1,07,07.38	-	1,07,07.38
2	Works	0.24	49,07.49	49,07.73
3	Grants-in-Aid	39,66.96	32.02	39,98.98
4	Interest	25,31.63	-	25,31.63
5	Pensions and Gratuities	20,95.31	-	20,95.31
6	Material and Supplies	2,67.48	94.68	3,62.16
7	Honorarium to SPO's/VDC/Anganwari Workers etc.	2,56.86	2.55	2,59.41
8	Electricity Charges	2,40.23	0.08	2,40.31
9	Outsourcing of Upkeep	2,12.84	-	2,12.84
10	Machinery and Equipment	1,87.27	6.38	1,93.65
11	Transportation/ Handling Charges	1,54.25	0.01	1,54.26
12	Maintenance and Repairs	1,49.50	0.01	1,49.51
13	Cash Assistance	93.01	-	93.01
14	Stipend and Scholarship	91.96	0.17	92.13
15	Subsidy	-	87.69	87.69
16	Rent Rate and Taxes	69.45	-	69.45
17	Drugs and Instruments	52.91	-	52.91
18	Office Expenses	50.78	0.40	51.18
19	Rent of Hotels	49.57	-	49.57
20	Transferred to Reserve and Deposit Fund	49.48	-	49.48
21	Advertisement and Publicity	46.38	0.07	46.45
22	Minor Works	-	46.29	46.29
23	Books Periodicals and Publications	29.94	0.04	29.98
24	Travelling Expenses	29.38	0.13	29.51
25	POL	28.81	0.15	28.96
26	Compensation	27.61	-	27.61
27	Medical Reimbursement	24.61	-	24.61
28	Civic Action Programme	21.77	-	21.77
29	Camps Seminars and Conferences	17.02	1.54	18.56
30	Furniture and Furnishings	15.83	1.05	16.88
31	Diet Expenses	16.17	-	16.17
32	Amar Nath Yatra	14.11	-	14.11
33	Relief and Rehabilitation	11.42	2.55	13.97
34	Unifrom	13.20	-	13.20
35	Telophone	6.30	-	6.30
36	Awards	3.67	-	3.67
37	Construction Works	-	2.10	2.10
38	Wages	0.65	-	0.65
39	Others	11,85.45	2,36.80	14,22.25
	TOTAL	2,27,19.43	54,22.20	2,81,41.63

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in **bold** represent expenditure yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
A- Capital Account of General Services-					
4047-	Capital Outlay on Other Fiscal Services	4.07	-	-	-
					4.07
4055-	Capital Outlay on Police	13,56.87	-	2,10.80	2,10.80
					13,56.87
4058-	Capital Outlay on Stationery and Printing	34.95	-	2.18	2.18
					34.95
4059-	Capital Outlay on Public Works	61,53.33	-	4,47.21	4,47.21
					61,53.33
4070-	Capital Outlay on Other Administrative Services	1,04.39	-	4.15	4.15
					1,04.39
4075-	Capital Outlay on Miscellaneous General Services	1,63.21	-	69.23	69.23
					1,63.21
Total-A-Capital Account of General Services		78,16.82	-	7,33.57	7,33.57
					78,16.82
B- Capital Account of Social Services-					
(a) Capital Account of Education, Sports, Art and Culture-					
4202-	Capital Outlay on Education, Sports, Art and Culture	69,82.53	-	2,46.83	2,46.83
					69,82.53
Total-B(a)-Capital Account of Education, Sports, Art and Culture		69,82.53	-	2,46.83	2,46.83
					69,82.53

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
B- Capital Account of Social Services-(Contd.)					
(b) Capital Account of Health and Family Welfare-					
4210-	Capital Outlay on Medical and Public Health	49,06.22	-	3,96.24	3,96.24
					49,06.22
4211-	Capital Outlay on Family Welfare	7.97	-	-	-
					7.97
	Total-B(b)-Capital Account of Health and Family Welfare	49,14.19	-	3,96.24	3,96.24
					49,14.19
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-					
4215-	Capital Outlay on Water Supply and Sanitation	79,46.76	-	3,65.14	3,65.14
					79,46.76
4216-	Capital Outlay on Housing	3,74.07	-	5.23	5.23
					3,74.07
4217-	Capital Outlay on Urban Development	49,94.90	-	3,46.14	3,46.14
					49,94.90
	Total-B(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,33,15.73	-	7,16.51	7,16.51
					1,33,15.73

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
					(₹ in crore)
B- Capital Account of Social Services- (Contd.)					
(d) Capital Account of Information and Broadcasting-					
4220-	Capital Outlay on Information and Publicity	33.49	-	0.35	0.35
					33.49
Total-B (d)-Capital Account of Information and Broadcasting		33.49	-	0.35	0.35
					33.49
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-					
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,05.38	-	16.37	16.37
					3,05.38
Total-B (e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		3,05.38	-	16.37	16.37
					3,05.38
(g) Capital Account of Social Welfare and Nutrition-					
4235-	Capital Outlay on Social Security and Welfare	27,77.63	-	90.98	90.98
					27,77.63

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
					(₹ in crore)
B- Capital Account of Social Services- (Concl'd.)					
(g) Capital Account of Social Welfare and Nutrition- (Concl'd.)					
4236-	Capital Outlay on Nutrition	3,70.83	-	19.80	19.80
					3,70.83
	Total-B(g)-Capital Account of Social Welfare and Nutrition	31,48.46	-	1,10.78	1,10.78
					31,48.46
(h) Capital Account of Other Social Services-					
4250-	Capital Outlay on Other Social Services	3,72.61	-	5.85	5.85
					3,72.61
	Total-B(h)- Capital Account of Other Social Services	3,72.61	-	5.85	5.85
					3,72.61
	Total-B-Capital Account of Social Services	2,90,72.39	-	14,92.93	14,92.93
					2,90,72.39
C- Capital Account of Economic Services-					
(a) Capital Account of Agriculture and Allied Activities-					
4401-	Capital Outlay on Crop Husbandry	19,46.40	-	2,96.59	2,96.59
					19,46.40
4402-	Capital Outlay on Soil and Water Conservation	3,90.95	-	4.69	4.69
					3,90.95
4403-	Capital Outlay on Animal Husbandry	3,71.43	-	40.50	40.50
					3,71.43

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services-(Contd.)					
(a) Capital Account of Agriculture and Allied Activities-					
4404-	Capital Outlay on Dairy Development	11.56	-	-	-
					11.56
4405-	Capital Outlay on Fisheries	2,22.30	-	6.91	6.91
					2,22.30
4406-	Capital Outlay on Forestry and Wild Life	9,33.44	-	27.54	27.54
					9,33.44
4408-	Capital Outlay on Food, Storage and Warehousing	32,67.49	-	1,32.05	1,32.05
					32,67.49
4415-	Capital Outlay on Agricultural Research and Education	3,36.08	-	17.69	17.69
					3,36.08
4416-	Investments in Agricultural Financial Institutions	#	-	-	-
					#
4425-	Capital Outlay on Co-operation	4,01.61	-	3.35	3.35
					4,01.61
4435-	Capital Outlay on Other Agricultural Programmes	4.07	-	-	-
					4.07
Total-C(a)-Capital Account of Agricultural & Allied Activities		78,85.33	-	5,29.32	5,29.32
					78,85.33

Negligible ₹ 0.40 lakh only.

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
					(₹ in crore)
C- Capital Account of Economic Services-(Contd.)					
(b) Capital Account of Rural Development-					
4515-	Capital Outlay on Other Rural Development Programmes	1,02,59.36	-	6,84.14	6,84.14
					1,02,59.36
	Total-C(b)-Capital Account of Rural Development	1,02,59.36	-	6,84.14	6,84.14
					1,02,59.36
(c) Capital Account of Special Areas Programmes-					
4575-	Capital Outlay on Other Special Areas Programmes	36,88.82	-	-	-
					36,88.82
	Total-C(c)-Capital Account of Special Areas Programmes	36,88.82	-	-	-
					36,88.82
(d) Capital Account of Irrigation and Flood Control-					
4701-	Capital Outlay on Medium Irrigation	12,57.66	-	4.04	4.04
					12,57.66
4702-	Capital Outlay on Minor Irrigation	20,60.63	-	59.88	59.88
					20,60.63

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services-(Contd.)					
(d) Capital Account of Irrigation and Flood Control-					
(Concl.)					
4705-	Capital Outlay on Command Area Development.	3,22.06	-	3.79	3.79
					3,22.06
4711-	Capital Outlay on Flood Control Projects	16,96.00	-	73.83	73.83
					16,96.00
	Total-C(d)-Capital Account of Irrigation and Flood Control	53,36.35	-	1,41.54	1,41.54
					53,36.35
(e) Capital Account of Energy-					
4801-	Capital Outlay on Power Projects	1,42,12.80	-	1,85.21	1,85.21
					1,42,12.80
	Total-C(e)- Capital Account of Energy	1,42,12.80	-	1,85.21	1,85.21
					1,42,12.80
(f) Capital Account of Industry and Minerals-					
4851-	Capital Outlay on Village and Small Industries	18,18.59	-	1,35.91	1,35.91
					18,18.59
4852-	Capital Outlay on Iron and Steel Industries	2,09.24	-	2.68	2.68
					2,09.24

(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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services-(Contd.)					
(f) Capital Account of Industry and Minerals-					
(Concl'd.)					
4853-	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	77.70	-	2.00	2.00
					77.70
4854-	Capital Outlay on Cement and Non-Metallic Mineral Industries	0.24	-	-	-
					0.24
4858-	Capital Outlay on Engineering Industries	1.25	-	-	-
					1.25
4860-	Capital Outlay on Consumer Industries	31.34	-	-	-
					31.34
4875-	Capital Outlay on Other Industries	0.06	-	-	-
					0.06
4885-	Capital Outlay on Industries and Minerals	42.73	-	-	-
					42.73
Total-C(f)-Capital Account of Industry and Minerals		21,81.15	-	1,40.59	1,40.59
					21,81.15
(g) Capital Account of Transport-					
5054-	Capital Outlay on Roads and Bridges	1,37,08.19	-	6,02.30	6,02.30
					1,37,08.19

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(g) Capital Account of Transport-(Concl'd.)					
5055-	Capital Outlay on Road Transport	2,63.25	-	58.05	58.05
					2,63.25
5056-	Capital Outlay on Inland Water Transport	27.74	-	-	-
					27.74
	Total-C(g)- Capital Account of Transport	1,39,99.18	-	6,60.35	6,60.35
					1,39,99.18
(h) Capital Account of Communication-					
5275-	Capital Outlay on Other Communication Services	0.02	-	-	-
					0.02
	Total-C(h)-Capital Account of Communication	0.02	-	-	-
					0.02
(i) Capital Account of Science Technology and Environment-					
5425-	Capital Outlay on Other Scientific and Environmental Research	1,59.34	-	2.78	2.78
					1,59.34
	Total-C(i)- Capital Account of Science Technology and Environment	1,59.34	-	2.78	2.78
					1,59.34

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Jammu and Kashmir	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020) (₹ in crore)
C- Capital Account of Economic Services- (Concl'd.)					
(j) Capital Account of General Economic Services- (Concl'd.)					
5452-	Capital Outlay on Tourism	22,84.78	-	1,03.38	1,03.38 22,84.78
5465-	Investments in General Financial and Trading Institutions	6,08.19	-	-	- 6,08.19 (B)
5475-	Capital Outlay on Other General Economic Services	54,96.23	-	7,48.39	7,48.39 54,96.23
Total-C(j)-Capital Account of General Economic Services		83,89.20	-	8,51.77	8,51.77 83,89.20
Total-C-Capital Account of Economic Services		6,61,11.55	-	31,95.70	31,95.70 6,61,11.55
Grand Total		10,30,00.76	-	54,22.20	54,22.20 10,30,00.76 (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 Heads 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 was ₹ 81.12 crore. There was also investment of ₹ 34,28.03 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 Accounts during 31 October 2019 to 31 March 2020.

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 (December 2020) 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 (December 2020)
	2 Government Press, Jammu	1968-69 and onwards (December 2020)
4408- Capital Outlay on Food, Storage and Warehousing	1 Consumer Affairs and Public Distribution Department, Srinagar	1975-76 (Revised Account) and onwards (December 2020)
	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 (December 2020)

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities					
(Figures in bold represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)					
Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Jammu & Kashmir	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31 Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
A Public Debt -					(₹ in crore)
6003 Internal Debt of the State Government[1]	4,54,29.09	-	1,66,47.37	1,30,90.43	35,56.94
					4,54,29.09
Market Loans	3,42,90.80	-	39,86.00	5,70.08	34,15.92
					3,42,90.80
WMA[2]	6,92.11	-	1,24,00.30	1,21,05.12	2,95.18
					6,92.11
Bonds	35,37.55	-	-	-	-
					35,37.55
Loans from Financial Institutions	35,38.31	-	2,61.07	1,98.57	62.50
					35,38.31
Special Securities issued to National Small Savings Fund	33,70.32	-	-	2,16.66	(-)2,16.66
					33,70.32
6004 Loans and Advances from the Central Government-	12,37.13	-	-	58.91	(-)58.91
					12,37.13
Non-Plan Loans	96.29	-	-	-	-
					96.29
Loans for State/Union Territory Plan Schemes	10,55.02	-	-	58.47	(-)58.47
					10,55.02

[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 yet to be apportioned and retained in UT of Jammu and Kashmir)					
Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Jammu & Kashmir	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31 Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
A Public Debt -(Concltd.)					(₹ in crore)
6004 Loans and Advances from the Central Government- (Concltd.)					
Loans for Central Plan Schemes	-	-	-	-	-
Loans for Centrally Sponsored Plan Schemes	-	-	-	-	-
Other Loans	47.04	-	-	-	-
Centrally Sponsored Schemes	-	-	-	-	-
Other Loans for States/ Union Territory with Legislature	38.78	-	-	0.44	(-)0.44
Total Public Debt	4,66,66.22	-	1,66,47.37	1,31,49.34	34,98.03
B Other Liabilities- Public Account-					
Small Savings, Provident Funds etc.	2,71,61.62	-	25,95.70	15,53.90	10,41.80
Reserve Funds Bearing Interest	12,60.62	-	5,42.79	3,11.32	2,31.47
Reserve Funds not Bearing Interest	15,33.95	-	23.11	67.63	(-)44.52
					15,33.95

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

Statement of Public Debt and Other Liabilities -(Concl.)					
(Figures in bold represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)					
Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Jammu & Kashmir	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31 Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
B Other Liabilities-(Concl.)					
Public Account- (Concl.)					
					(₹ in crore)
Deposits Bearing Interest	53.67	-	7,65.45	4,53.09	3,12.36
					53.67
Deposits not Bearing Interest	68,60.56	-	11,66.48	7,05.27	4,61.21
					68,60.56
Total Other Liabilities	3,68,70.42	-	50,93.53	30,91.21	20,02.32
					3,68,70.42
Total Public Debt and Other Liabilities	8,35,36.64	-	2,17,40.90	1,62,40.55	55,00.35 (A)
					8,35,36.64 (A)

(A) Figures are under reconciliation with Government (December 2020).

For details on amortisation arrangements, service of debt etc. explanatory notes to this statement at pages 33, 34 and 35 may be seen.

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

Explanatory Notes to Statement 6

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 and retained in Union Territory of Jammu and Kashmir. During the period from 31 October 2019 to 31 March 2020, no amount was received by the Union Territory of Jammu and Kashmir, however, the Government repaid an amount of ₹ 2,16.66 crore during the period.

3 Loans and Advances from Government of India:-

Details are given in Statement No.17.

During the period from 31-10-2019 to 31-03-2020 an amount of ₹ 95.38 crore (Principal ₹ 58.91 crore and interest ₹ 36.47 crore) fell due for repayment to the Government of India. Against the total amount of ₹ 95.38 crore, full amount (Principal ₹ 58.91 crore and interest ₹ 36.47 crore) was adjusted as recovered by the Ministry of Finance, Government of India directly for the period from 31-10-2019 to 31-03-2020. No amount was thus overdue on Loans from the Central Government at the end of year 2019-20 (ending 31-03-2020).

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 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 1 April 2019 to 30 October 2019 and 31 October 2019 to 31 March 2020 were as shown below:-

	2019-20 (ending 31 March 2020)	2019-20 (ending 30 October 2019)
		(₹ in crore)
(i) Gross Debt and Other Obligations outstanding at the end of the year -		
(a) Public Debt and Small Savings, Provident Funds etc.	45,39.83	7,38,27.84
	7,38,27.84	
(b) Other Obligations	9,60.52	97,08.80
	97,08.80	
	55,00.35	8,35,36.64
Total (i)	8,35,36.64	
(ii) Interest paid by the Government-		
(a) On Public Debt and Small Savings, Provident Funds etc.	25,05.41	33,15.78
(b) On Other Obligations	26.22	39.63
	25,31.63	33,55.41
Total (ii)		
(iii) Deduct-		
(a) Interest received on Loans and Advances given by the Government	0.13	0.31
(b) Interest realised on Investment of Cash Balances	-	1.70
	0.13	2.01
Total (iii)		
(iv) Net Interest charges	25,31.50	33,53.40

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Concl'd.)**Explanatory Notes to Statement 6-(Concl'd.)****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 1 April 2019 to 30 October 2019 and 31 October 2019 to 31 March 2020 were as shown below:-

	2019-20 (ending 31 March 2020)	2019-20 (ending 30 October 2019)
		(₹ in crore)
(v) Percentage of gross interest { item (ii) } to total Revenue Receipts	11.22	11.17
(vi) Percentage of net interest { item (iv) } to total Revenue Receipts	11.22	11.16

There were in addition certain other receipts and adjustments totaling ₹ 9.11 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 ₹ 25,22.39 crore which works out to 11.18 *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 no amount has been transferred to the Fund during 31 October 2019 to 31 March 2020.

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/ Loanee Groups (1)	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020 (A)	Write-off of Irrecove- rable loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
General Services-							
Statutory Corporations	-	-	-	-	-	-	-
Government Companies	-	-	-	-	-	-	-
Total – General Services	-	-	-	-	-	-	-
Social Services-							
Universities/Academic Institutions	-	-	-	-	-	-	
Panchayati Raj Institutions	-	-	-	-	-	-	
Municipalities/Municipal Councils/Municipal Corporations	12.74	-	-	-	-	-	Information awaited from Government (December 2020)
						12.74	
Urban Development Authorities	1.91	-	-	-	-	-	
						1.91	
Housing Boards	2.90	-	-	-	-	-	
						2.90	
State Housing Corporation	-	-	-	-	-	-	
Statutory Corporations	-	-	-	-	-	-	
Government Companies	-	-	-	-	-	-	
Co-operative Societies/ Co-operative Corporations/ Banks	-	-	-	-	-	-	
Others	1,28.93	-	-	-	0.30	(-)0.30	
						1,28.93	
Total- Social Services	1,46.48	-	-	-	0.30	(-)0.30	
						1,46.48	

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

(A) The details of recoveries in arrears across the Statement awaited from Government (December 2020).

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/ Loanee Groups	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020 (A)	Write-off of Irrecove- rable loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
Economic Services-							
Panchayati Raj Institutions	0.01		-	-	-	-	
						0.01	
Municipalities/Municipal Councils/Municipal Corporations	-	-	-	-	-	-	
Urban Development Authorities	-	-	-	-	-	-	
Statutory Corporations	4,11.23	-	23.00	-	-	23.00	
						4,11.23	
Government Companies	4,95.80	-	15.14	1.88	-	13.26	
						4,95.80	
Co-operative Societies/ Co-operative Corporations/ Banks	9.77	-	-	-	-	-	
						9.77	
Others	6,55.58	-	-	0.01	-	(-)0.01	
						6,55.58	
Total- Economic Services	15,72.39	-	38.14	1.89	-	36.25	
						15,72.39	
Govt. Servants-							
Govt. Servants	21.57	-	-	0.15	-	(-)0.15	
						21.57	
Total Govt. Servants	21.57	-	-	0.15	-	(-)0.15	
						21.57	
Total – Loans and Advances	17,40.44	-	38.14	2.34	-	35.80	
						17,40.44	

Information
awaited from
Government
(December
2020)

(\$) 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 VolumeII.

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/ Loanee Groups	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020 (A)	Write-off of Irrecove- rable loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							

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

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

Data/ information awaited from Government (December 2020)

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020 (A)	Write-off of irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payments in arrears (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-[1]							
B- Loans for Social Services-							
Education, Sports, Art and Culture	5.46	-	-	0.05	-	(-)0.05	5.46
Health and Family Welfare	1.93	-	-	0.01	-	(-)0.01	1.93
Water Supply, Sanitation Housing and Urban Development	35.30	-	-	^	-	^	35.30
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.13	-	-	-	-	-	0.13
Social Welfare and Nutrition	1,03.53	-	-	0.24	-	(-)0.24	1,03.53
Other Social Services	0.13	-	-	-	-	-	0.13
C- Loans for Economic Services -							
Loans for Agriculture and Allied Activities	40.65	-	-	0.01	-	(-)0.01	40.65
Loans for Rural Development	0.05	-	-	-	-	-	0.05
Loans for Special Areas Programmes	1.43	-	-	-	-	-	1.43

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

(A) Information awaited from Government (December 2020).

(^) Negligible less than ₹ 0.01 crore 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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020	Write-off of irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payments in arrears (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Concl'd.)							
C- Loans for Economic Services -(Concl'd.)							
Energy	85.05	-	-	-	-	-	
						85.05	
Loans for Industry and Minerals	7,99.63	-	15.14	1.88	-	13.26	
						7,99.63	
Transport	6,10.62	-	23.00	-	-	23.00	
						6,10.62	
General Economic Services	34.96	-	-	-	-	-	
						34.96	
Government Servents	21.57	-	-	0.15	-	(-)0.15	
						21.57	
Total	17,40.44	-	38.14	2.34	-	35.80	
						17,40.44	

(A) Information awaited from Government (December 2020).

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 2020			Eraliest period to which arrears relate
	Principal	Inerest	Total	
				Total loans outstanding against Entity on 31 March 2020
(₹ in crore)				

Information awaited from Government (December 2020)

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 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 2019-2020 (ending 31-03-2020).

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)	-	-
		10.51	0.39
	202-Advances for purchase of Motor Conveyances	-	-
		1.03	0.04
	Total	-	-
		11.54	0.43

(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 period 31 October 2019 to 31 March 2020							
(The figures in bold represent the investment yet to be apportioned and retained in UT of Jammu and Kashmir)							
(₹ in crore)							
S. No.	Name of the Concern (A)	2019-20 (ending 31-03-2020)			2019-20 (ending 30-10-2019)		
		Number of concerns	Investment at the end of 31 March 2020	Dividend/ Interest received during 31 Oct. 2019 to 31 March 2020	Number of concerns	Investment at the end of 30 October 2019	Dividend/ Interest received during 1 April 2019 to 30 October 2019
1	Statutory Corporation	3	57.51	Nil			Nil
			3,74.34 ^(B)		3	3,74.33	
2	Rural Banks	2	2.35	Nil			Nil
			45.82		2	45.82	
3	Government Companies	37	17.91	Nil			Nil
			29,59.71		37	29,59.71	
4	Other Joint Stock Companies and Partnership	2	-	Nil			Nil
			0.34		2	0.34	
5	Co-operative Banks/ Societies	8	3.35	Nil			Nil
			47.83		8	47.83	
	TOTAL	52	81.12 ^(C)	Nil			Nil
			34,28.04 ^(B) ^(C)		52	34,28.03	

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

(B) Differs by ₹ 0.01 crore from Finance Accounts 01.04.2019 to 30.10.2019 due to revised figures furnished by concerned PSU.

(C) The figures are under reconciliation with Government and PSUs concerned (December 2020).

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 2020 in various Sectors are given below:-

(The figures in **bold** represent the outstanding Guarantees 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 31 October 2019 to 31 March 2020		Outstanding at the beginning of 31 October 2019		Additions during the 31 October 2019 to 31 March 2020		Deletions during the 31 October 2019 to 31 March 2020		Invoked during 31 October 2019 to 31 March 2020		Outstanding at the end 31 March 2020 (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(2)*	29,72.65	16,38.11	-	-	13,25.49	-	-	-	-	-	13,25.49	-	-	-	-
				2,29.31								2,29.31				
2	Cooperative (6)*	1,10.87	23.32	-	-	0.58	-	-	-	-	-	0.58	-	-	-	-
				34.79								34.79				
3	State Financial Corporation (1)*	50.00	-	-	-	-	-	-	-	-	-	-	-	-	-	-
				45.03								45.03				
4	Other Institutions(7)*	4,08.26	1.65	-	-	-	-	(-)1.53	-	-	-	(-)1.53	-	-	-	-
				1,42.94	1.65							1,42.94	1.65			
5	Total (16)*	35,41.76	16,63.08	-	-	13,26.07	-	(-)1.53	-	-	-	13,24.54 (C)	-	-	-	-
				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 2020 as shown in the Union Territory Budget 2019-20 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 (December 2020).

(B) No commission/fee was received by the Union Territory Government during 31 October 2019 to 31 March 2020.

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

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)#		
	31-10-2019 to 31-03-2020			31-10-2019 to 31-03-2020		
	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)						
1 Urban Local Bodies-						
(i) Municipal Corporations	-	-	-	-	-	-
(ii) Municipalities/ Municipal Councils	1,65.49	-	1,65.49	-	-	-
(iii) Others	1,39.87	-	1,39.87	-	-	-
2 Public Sector Undertakings -						
(i) Government Companies	8.08	-	8.08	-	-	-
(ii) Statutory Corporations	23,87.68	-	23,87.68	-	-	-
3 Autonomous Bodies-						
(i) Universities	4,93.20	31.63	5,24.83	-	-	-
(ii) Development Authorities	48.43	-	48.43	-	-	-
(iii) Cooperative Institutions	2.25	-	2.25	-	-	-
(iv) Others	2,83.24	4.05	2,87.29	-	-	-
4 Non-Government Organisations	1.50	0.52	2.02	-	-	-
5 Others	1,01.53	3,31.51	4,33.04	-	-	-
Total	36,31.27	3,67.71	39,98.98	\$	-	-
# Information awaited from UT Government (December 2020).						
\$ Includes ₹ 32.02 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 (December 2020).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals		
	31 October 2019 to 31 March 2020		
	Charged	Voted	Total
			(₹ in crore)
Expenditure Heads (Revenue Account)	25,56.69	2,01,62.74	2,27,19.43
Expenditure Heads (Capital Account)	-	54,22.20	54,22.20
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (A)	1,31,49.34	38.14	1,31,87.48
Total	1,57,06.03	2,56,23.08	4,13,29.11
E. Public Debt-			
Internal Debt of the UT Government	1,30,90.43	-	1,30,90.43
Loans and Advances from the Central Government	58.91	-	58.91
F. Loans and Advances-			
Loans for General Services	-	-	-
Loans for Social Services	-	-	-
Loans for Economic Services	-	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.

Note: Due to formation of Union Territory of Jammu and Kashmir from 31 October 2019 (appointed day), previous year balances are not applicable across the Statement.

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

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

G. Inter-State Settlement-

Inter-State Settlement

- - -

H. Transfer to Contingency Fund-

Transfer to Contingency Fund

- - -

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

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

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
CAPITAL AND OTHER EXPENDITURE-				
Capital Expenditure-				
Public Works	61,53.33	-	4,47.21	4,47.21
				61,53.33
Other General Services	16,63.49	-	2,86.36	2,86.36
				16,63.49
Social Services-				
Education, Sports, Art and Culture	69,82.53	-	2,46.83	2,46.83
				69,82.53
Health and Family Welfare	49,14.19	-	3,96.24	3,96.24
				49,14.19
Water Supply, Sanitation, Housing and Urban Development	1,33,15.73	-	7,16.51	7,16.51
				1,33,15.73
Information and Broadcasting	33.49	-	0.35	0.35
				33.49
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,05.38	-	16.37	16.37
				3,05.38
Social Welfare and Nutrition	31,48.46	-	1,10.78	1,10.78
				31,48.46
Other Social Services	3,72.61	-	5.85	5.85
				3,72.61
Total- Social Services	2,90,72.39	-	14,92.93	14,92.93
				2,90,72.39
Economic Services-				
Agriculture and Allied Activities	78,85.33	-	5,29.32	5,29.32
				78,85.33
Rural Development	1,02,59.36	-	6,84.14	6,84.14
				1,02,59.36

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
CAPITAL AND OTHER EXPENDITURE-				
Capital Expenditure-				
Special Areas Programmes	36,88.82	-	-	- 36,88.82
Irrigation and Flood Control	53,36.35	-	1,41.54	1,41.54 53,36.35
Energy	1,42,12.80	-	1,85.21	1,85.21 1,42,12.80 ^(A)
Industry and Minerals	21,81.15	-	1,40.59	1,40.59 21,81.15
Transport	1,39,99.18	-	6,60.35	6,60.35 1,39,99.18
Communication	0.02	-	-	- 0.02
Science, Technology and Environment	1,59.34	-	2.78	2.78 1,59.34
General Economic Services	83,89.20	-	8,51.77	8,51.77 83,89.20 ^(A)
Total- Economic Services	6,61,11.55	-	31,95.70	31,95.70 6,61,11.55 ^(A)
Total-Capital Expenditure	10,30,00.76	-	54,22.20	54,22.20 10,30,00.76 ^(A)
Loans and Advances-				
Social Services-				
Education, Sports, Art and Culture	5.46	-	(-)0.05	(-)0.05 5.46
Health and Family Welfare	1.93	-	(-)0.01	(-)0.01 1.93

^(A) Please refer foot note (A) and (B) below Major Heads 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 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Loans and Advances-(Concl'd.)				
Social Services-(Concl'd.)				
Water Supply, Sanitation, Housing and Urban Development	35.30	-	*	*
				35.30
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.13	-	-	0.13
Social Welfare and Nutrition	1,03.53	-	(-)0.24	(-)0.24
				1,03.53
Other Social Services	0.13	-		0.13
Total Social Services	1,46.48	-	(-)0.30	(-)0.30
				1,46.48
Economic Services -				
Agriculture and Allied Activities	40.65	-	(-)0.01	(-)0.01
				40.65
Rural Development	0.05	-	-	-
				0.05
Special Areas Programmes	1.43	-	-	-
				1.43
Energy	85.05	-	-	-
				85.05 ^(B)
Industry and Minerals	7,99.63	-	13.26	13.26
				7,99.63
Transport	6,10.62	-	23.00	23.00
				6,10.62

* 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 2019-20 (ending 31 March 2020)-(Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Loans and Advances-(Concl'd.)				
Economic Services -				
General Economic Services	34.96	-	-	-
				34.96
Total- Economic Services	15,72.39	-	36.25	36.25
				15,72.39
Loans to Government Servants	21.57	-	(-)0.15	(-)0.15
				21.57
Total-Loans and Advances	17,40.44	-	35.80	35.80
				17,40.44 ^(B)
Total-Capital and Other Expenditure	10,47,41.20	-	54,58.00	54,58.00
				10,47,41.20
Deduct				
Contribution from Contingency Fund				
Contribution from Miscellaneous Capital Receipts	28.10	-	-	-
				28.10
Contributions from Development Funds, Reserve Funds etc.	-	-	-	-
Net- Capital and Other Expenditure	10,47,13.10	-	54,58.00	54,58.00
				10,47,13.10
PRINCIPAL SOURCES OF FUNDS				
Revenue Surplus (+)/ Deficit (-) for 2019-20 (31-10-2019 to 31-03-2020)			(-)1,62.09	
Add- Adjustment on Account of Retirement/ Disinvestment	(-)28.10	-	-	-
				(-)28.10

(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 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
PRINCIPAL SOURCES OF FUNDS				
Debt -				
Internal Debt of the State Government	4,54,29.09	-	35,56.94	35,56.94
				4,54,29.09
Loans and Advances from the Central Government	12,37.13	-	(-)58.91	(-)58.91
				12,37.13
Small Savings, Provident Fund, etc.	2,71,61.62	-	10,41.80	10,41.80
				2,71,61.62
TOTAL - Debt	7,38,27.84	-	45,39.83	45,39.83
				7,38,27.84
Other Obligations-				
Contingency Fund	1.00	-	-	-
				1.00
Reserve Funds	28,05.43	-	1,86.95	1,86.95
				28,05.43
Deposits and Advances	69,01.54	-	7,73.57	7,73.57
				69,01.54
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)3,49.24	-	2,03.71	2,03.71
				(-)3,49.24
Remittances	28,47.49	-	13,98.31	13,98.31
				28,47.49
TOTAL - Other Obligations	1,22,06.22	-	25,62.54	25,62.54
				1,22,06.22
TOTAL - Debt and Other Obligations	8,60,34.06	-	71,02.37	71,02.37
				8,60,34.06

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)- (Concl'd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Jammu & Kashmir	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Deduct - Cash Balance	(-)4,41.95	-	14,82.28	14,82.28
				(-)4,41.95
Deduct - Investments	3,94.78	-	-	-
				3,94.78
Add-Amount closed to Government Account for the period from 31-10-2019 to 31-03-2020	-	-	-	-
				-
Net Provision of funds	8,60,53.13	-	54,58.00	56,20.09 \$
				8,60,53.13

\$ Differs from ₹ 56,20.09 crore by Revenue Deficit ₹ 1,62.09 crore.

(₹ 1,62.09 crore Revenue Deficit). There was also a difference of ₹ 1,62.09 crore between the Capital and other Expenditure for the period from 31 October 2019 to end of March 2020 and the net provision of funds therefore, which represents cumulative Revenue Deficit and amount closed to Union Territory Government Account.

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 2020			
(Figures in bold represent balances 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)
		Consolidated Fund	
8,43,40.79 ^[1]	A to D and, Part of L (MH 8680 only)	Government Account	
55,84.29 ^[1]			
	E	Public Debt	34,98.03
			4,66,66.22
35.80	F	Loans and Advances	
17,40.44 (\$)			
		Contingency Fund	
		Contingency Fund	-
			1.00
		Public Account	
	I	Small Savings, Provident Funds, etc.	10,41.80
			2,71,61.62
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	
		Gross Balance	2,31.47
			12,71.48
-		Investments	
10.86 (^)			
		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	(-)44.52
			15,33.95
		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	3,12.36
			53.67
		(ii) Deposits not Bearing Interest	4,61.21
			68,60.56
-		(iii) Advances	
12.69			

[1] Please see page No.56 volume-I to understand how this figure is arrived at.

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

^ Details of Investment awaited from Government (December 2020).

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 2020**(Figures in **bold** represent balances 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)
-	L	Suspense and Miscellaneous	
3,83.92 (^)		Investments	
-		Other Items (Net)	2,03.71
3,49.24			
	M	Remittances	13,98.31
			28,47.49
14,82.28 (*)	N	Cash Balance	
(-)4,41.95			
71,02.37			71,02.37
8,63,95.99		TOTAL	8,63,95.99

^ Details of Investment awaited from Government (December 2020).

* 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. Refer footnote '@' 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 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 2020) 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 can not 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, 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 2020) has been arrived at as under:-

Debit (₹ in crore)	Details	Credit (₹ in crore)
8,43,40.79*	A. Amount at the Debit of Government Account on 30 October 2019	
	Amount at the Debit of Government Account on 31 October 2019	
-	B. Receipt Heads (Revenue Account)	2,25,57.34
-	C. Receipt Heads (Capital Account)	-
2,27,19.43	D. Expenditure Heads (Revenue Account)	
54,22.20	E. Expenditure Heads (Capital Account)	-
-	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	-
-	G. Amount at the Debit of Government Account on 30 October 2019	
	Amount at the Debit of Government Account on 31 March 2020	55,84.29
2,81,41.63	TOTAL	2,81,41.63
8,43,40.79		8,43,40.79

- (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

The Finance Accounts 2019-2020 (31 October 2019 to 31 March 2020) present the transactions of the Union Territory of Jammu and Kashmir as section 'A' and Union Territory of Ladakh as section 'B' of Finance Account post 'Appointed Day' of 31 October 2019 in terms of Jammu and Kashmir Re-organisation Act, 2019. From this date the erstwhile State of Jammu and Kashmir was bifurcated into two new Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Significant points (Notes to Accounts) relating to Union Territory of Ladakh are shown separately under section 'B' of Finance Accounts Volume-I.

The Finance Accounts of Union Territory of Jammu and Kashmir (section 'A') for the period from 31 October 2019 to 31 March 2020 have been compiled based on the initial Accounts rendered by 121 Treasuries including 20 District Treasuries and Advices of the Reserve Bank of India. From April 2016, the Government of Jammu and Kashmir switched over to Civil Accounting System, relating to Capital Section, and from April 2017 relating to Revenue Section, in respect of Works and Forest Divisions. Accordingly, no Monthly Account was due from the Works and Forest Divisions during 31 October 2019 to 31 March 2020.

There were delays ranging from 03 to 18 days in the rendition of Monthly Accounts during the period from 31 October 2019 to 31 March 2020. However, no Accounts have been excluded at the end of the year 2019-2020 (31 October 2019 to 31 March 2020).

ii Basis of Accounting

With the exception of some Periodical Adjustments and Book Adjustments wherein actual cash flow does not take place (**Annexure-A**), the Accounts represent the actual cash receipts and disbursements of the Union Territory Government of Jammu & Kashmir and Administration of Union Territory of Ladakh during the period under report. Physical Assets such as buildings, machinery, equipment, vehicles etc. and Financial Assets such as Government investments, loans by the Government, etc., are shown at historical cost i.e., the value at the time of acquisition/ purchase or the value of original

investment or loan. Physical Assets are not depreciated and Financial Assets are not amortised. Losses in Physical Assets at the end of their life have not been expensed or recognised. All retirement benefits disbursed from 31 October 2019 to 31 March 2020 have been reflected in the Accounts as Expenditure. The pension liability of the Union Territory Governments as on 31 March 2020, i.e. the liability towards payment of retirement benefits for the past and the present services of its employees is not included in the Accounts.

iii Currency in which Accounts are kept

The Accounts of Union Territory Government of the Jammu & Kashmir and Administration of Union Territory of Ladakh are maintained in Indian Rupees.

iv Form of Accounts

Under Article 150 of the Constitution of India, the Accounts of the Union and of the Union Territory are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “Form” used in Article 150 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 Head 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 assets of a material and long-term character or of reducing long-term liabilities. Further, as per Indian Government Accounting Standards (IGAS-2) expenditure on Grants-in-Aid (GIA) is to be classified as Revenue Expenditure in the books of the grantor regardless of end utilisation and as Revenue Receipt in the books of the recipient. Grants-in-Aid disbursed by the Government of India and the Union Territory Government to Autonomous Bodies and Special Purpose Vehicles executed through various agencies to meet the expenditure on Central and Union Territory Schemes or in the form of Assistance are also to be treated as Revenue Expenditure in the Accounts of the Union Territory Government.

The following transactions amounting to ₹ 271.31 crore, though of Revenue nature have been booked as Capital Expenditure, as per budgetary allocation on objects as shown below:

a Grants-in-Aid classified as Capital Expenditure

Contrary to the provisions of classification of Grants-in-Aid as Revenue Expenditure in the Accounts, the Union Territory Government disbursed Grants-in-Aid amounting to ₹ 32.02 crore as Capital Expenditure.

b Operating cost and transportation/ handling charges of food grains

The Union Territory Government's Consumer Affairs and Public Distribution Department booked expenditure of Revenue nature to the tune of ₹ 151.43 crore on operational cost/ transportation/ handling charges of food grains as Capital Expenditure (₹ 35.80 crore under Head-4235/60/800 and ₹ 115.63 crore under Head- 4408/01/101).

c Stipend and Scholarship booked under Capital Expenditure

The Union Territory Government budgeted and booked ₹ 0.17 crore on Stipend and Scholarship as Capital Expenditure.

d Subsidy booked under Capital Expenditure

The Union Territory Government incurred ₹ 87.69 crore on account of Subsidy and booked it as Capital Expenditure.

The details are at **Annexure-B**.

vi Compliance with Accounting Standards

Government of India on the recommendations of Government Accounting Standard Advisory Board (GASAB) has notified Indian Government Accounting Standards (IGAS) for accounting, classification and disclosures of Guarantees given by the Government (IGAS-1), Grants- in-Aid disbursed by the Government (IGAS-2) and Loans and Advances made by the Government (IGAS-3). The Union Territory Government did not provide complete details as per format notified for disclosures and therefore, only the available information has been incorporated in the Annual Finance Accounts{Statement No. 7,9,10 (Vol-I),18, 20 and Appendix- III (Vol-II)} for the period from 31 October 2019 to 31 March 2020.

2. Quality of Accounts-

i Goods and Services Tax (GST)

During the period from 31 October 2019 to 31 March 2020 the Union Territory of Jammu and Kashmir Goods and Services Tax (GST) collection was ₹ 767.75 crore. The total Receipts under Goods and Services Tax were ₹ 2,115.75 crore.

The Union Territory also received, compensation of ₹ 1,247.28 crore during the above period on account of loss of Revenue arising out of implementation of GST.

ii Booking under Minor Head-800- ‘Other Receipts’ and ‘Other Expenditure’

Minor Head-800-Other Receipts/ Other Expenditure is intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor Head-800 for budgeting and accounting renders the Accounts opaque without identifying the Receipt/ Expenditure (as the case may be) to its appropriate object of Revenue or Expenditure. During the period 31 October 2019 to 31 March 2020, ₹ 1,962.50 crore (including Revenue Receipt of ₹ 1,196.66 crore representing Sale of Power and Misc. Power Receipts under Major Head-0801) under 37 Revenue Major Heads of Accounts constituting about 8.70 *per cent* of the total Revenue Receipts of ₹ 22,557.34 crore, was recorded under the Minor Head-800-‘Other Receipts’. Similarly, Expenditure of ₹ 2,647.03 crore under 47 Major Heads of Accounts constituting about 9.41 *per cent* of total Expenditure of ₹ 28,141.63 crore was booked under Minor Head- 800-‘Other Expenditure’. Instances where a substantial proportion (50 *per cent* or more/ significant amount) of the Receipts and Expenditure under a Major Head was classified/ booked under the Minor Head-800-Other Receipts/ Expenditure are listed at (Annexure-C &D) respectively.

iii Outstanding/ Un-adjusted Abstract Contingent (AC) Bills

(a) As on 31 March 2020, Detailed Contingent (DC) Bills in respect of 53 Abstract Contingent (AC) Bills amounting to ₹ 348.31 crore drawn by the Union Territory Government of Jammu and Kashmir for the period from 31 October 2019 to 31 January 2020 (post Re-organisation) were not received as given below:

Year (*)	Number of pending DC bills(#)	Amount (₹ in crore)
2019-20 (31.10.2019 to 31.01.2020)	53	348.31
Total	53	348.31

(*) The year mentioned above relates to “Due year” i.e. after 2 months of actual drawal and adjustments upto 31 March 2020 Accounts.

(#) Drawn by 13 Departments

Majority of these DC Bills were awaited from the following Departments;

Sl. No	Name of the Department	Amount Outstanding	Percentage of total outstanding amount of ₹ 348.31 crore as on 31 March 2020
1.	Public Works	150.97	43.34
2.	Public Health Engineering	74.27	21.32
3.	Health & Medical	41.37	11.88
4.	Housing & Urban Development	30.42	8.73
5.	Relief, Rehabilitation and Reconstruction	16.51	4.74
6.	Animal Husbandry	11.16	3.20

Out of 270 AC Bills amounting to ₹ 3,030.20 crore drawn during 31 October 2019 to 31 March 2020, 199 AC Bills amounting to ₹ 2,249.82 crore (74.25 *per cent*) was drawn in March 2020 alone and 102 AC Bills amounting to ₹ 1,738.72 crore (77.28 *per cent*) were drawn on the last day of the March 2020. Expenditure against AC Bills in March indicates that the drawals were primarily to exhaust the Budget Provisions and reveals inadequate budgetary control.

(b) Further, Detailed Contingent (DC) Bills in respect of 2,287 Abstract Contingent (AC) Bills amounting to ₹ 7,219.07 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 2020. The bifurcation of these outstanding DC Bills is yet to be done between successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

Year (*)	Number of pending DC bills	Amount (₹ in crore)
Upto 2017-18	1,901	2,304.68
2018-19	244	2,607.37
2019-20 (upto 31.08.2019)	116	2,233.96
2019-20 (01.09.2019 to 30.10.2019)	26	73.06
Total	2,287	7,219.07

(*) The year mentioned above relates to "Due year" i.e. after two months of actual drawal and adjustments upto 31 March 2020 Accounts.

Majority of these DC Bills were awaited from the following Departments;

(₹ in crore)

Sl. No.	Name of the Department	Amount Outstanding	Percentage of total outstanding amount of ₹ 7,219.07 crore as on 31 March 2020
1.	Education	2,746.71	38.05
2.	Rural Development	2,288.90	31.71
3.	Home	494.49	6.85
4.	Agriculture	328.66	4.55
5.	Medical	203.80	2.82
6.	Revenue	214.16	2.97
7.	Industries	180.09	2.49

iv Outstanding Utilisation Certificates (UCs)

The position of outstanding Utilisation Certificates (UCs) as on 31 March 2020 for the grants released by the erstwhile State of Jammu and Kashmir upto 30 September 2018 yet to be apportioned was as under:

Year (*)	Number of UCs awaited	Amount (₹ in crore)
Upto 2017-18	1,370	5,972.99
2018-19	403	2,218.09
2019-20 (Upto 30.04.2018)	256	1,163.41
2019-20 (Upto 30.09.2018)	176(#)	1,087.09
Total	2,205	10,441.58

(*) The year mentioned above relates to "Due year" i.e., after 18 months of actual drawal year and adjustments upto 31 March 2020 Accounts.

(#) Drawn by 10 Departments.

Majority of these UCs are awaited from the following Departments;

(₹ in crore)

Sl. No.	Name of the Department	Amount Outstanding	Percentage of total outstanding amount of ₹ 10,441.58 crore as on 31 March 2020
1.	Education	5,798.71	55.53
2.	Housing & Urban Development	1,425.69	13.65
3.	Health and Family Welfare	796.29	7.63
4.	Agriculture	742.43	7.11
5.	Tourism	272.74	2.61

The utilisation of Grants-in-Aid for the purpose for which it was released can only be confirmed on receipt of Utilisation Certificates (UCs) which safeguards against diversion of funds for other purposes. Thus, expenditure shown in the

Accounts cannot be treated as final to the extent of non-receipt of UCs, nor can it be confirmed that the amount has been expended for the purpose sanctioned.

v Reconciliation of Receipts and Expenditure between Controlling Officers (COs) and Principal Accountant General (A&E)

As per Para 20.3.1 of Union Territory of Jammu and Kashmir Government Budget Manual, all Controlling Officers are required to conduct reconciliation of Accounts (each item of Receipts and Expenditure) booked in their books with those booked by the Principal Accountant General; and to complete the process of reconciliation by 15 June each year. During 2019-2020 (31 October 2019 to 31 March 2020), 214 of the 359 Controlling Officers reconciled Receipts of ₹ 18,623.34 crore (82.56 *per cent* of the total Receipts of ₹ 22,557.34 crore excluding Public Debt) and Expenditure of ₹ 10,966.92 crore (38.97 *per cent* of total Expenditure of ₹ 28,141.63 crore excluding Public Debt). The Union Territory of Jammu and Kashmir had one Cyber Treasury only for the purpose of Union Territory Goods and Services Tax. During the period from 31 October 2019 to 31 March 2020 reconciliation of Union Territory Goods and Services Tax (UTGST) could not be conducted with the Cyber Treasury as there is no mechanism to generate the Memorandum of Error by the Treasury. Though, the matter was taken up with the Union Territory Government and RBI, however, the response is awaited (December 2020). Details of Controlling Officers (where major portion of Expenditure is involved) who did not reconcile in all or partly their Accounts are given at **Annexure-E**.

vi Cash Balance

There is a net difference of ₹ 0.58 crore (Credit) as on 31 March 2020 (31 October 2019 to 31 March 2020) between the Cash Balance of the Union Territory Government with Reserve Bank of India (RBI) as reflected in books of Principal Accountant General (₹ 1,482.28 crore) and that reported by the RBI (₹ 1,482.86 crore), (worked out by Principal Accountant General by excluding the transactions from 1 April 2019 to 30 October 2019 and transactions relating to UT of Ladakh from 31 October 2019 to 31 March 2020). During the period 31 October 2019 to 31 March 2020, no penal interest was claimed on delay, non-settlement of claims by Union Territory Government of Jammu and Kashmir from the 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. The differential Cash Balance of the undivided State of Jammu and Kashmir with RBI for the last five years and position thereof as on 30 October 2019 is as shown below.

Year	Figure as per RBI	Figure as per A.G	Difference (₹ in crore)
2018-19	(Cr.) 1.15	(Dr.) 43.34	(Dr.) 42.19
2017-18	(Dr.) 1.11	(Cr.) 125.76	(Cr.) 124.65
2016-17	(Cr.) 0.09	(Dr.) 0.18	(Dr.) 0.09
2015-16	(Dr.) 0.12	(Dr.) 81.91	(Dr.) 82.03
2014-15	(Dr.) 1.45	(Dr.) 8.53	(Dr.) 9.98

There is also net difference of (Cr.) ₹ 92.19 crore pertaining to previous years (for the period from 2011-12 to 2013-14). The difference is mainly due to non-reconciliation of figures by various branches of the agency bank with the RBI and Principal Accountant General.

Union Territory of Jammu and Kashmir continued to operate the same Account with RBI as was operated by the erstwhile State of J&K even after ‘Appointed Day’ of 31 October 2019, in view of the instructions of Government of India, Ministry of Home Affairs, Office Memorandum issued vide No. 15030/32/2019-JK-Part dated 25 October 2019.

3. Other Items-

i (a) Liabilities on retirement benefits

The expenditure during the period from 31 October 2019 to 31 March 2020 on “Pension and Other Retirement Benefits” to Union Territory employees was ₹ 2,095.31 crore (including ₹ 297.32 crore towards leave encashment benefits), which constitutes 9.22 *per cent* of total Revenue Expenditure of ₹ 22,719.43 crore and 9.29 *per cent* of total Revenue Receipts of ₹ 22,557.34 crore.

(b) Defined Contribution Pension Scheme

In terms of the Defined Contribution Pension Scheme, the Union Territory Government Employees recruited on or after 1 January 2010 are covered by this Scheme. The employee contributes 10 *per cent* of basic pay and dearness allowance, which is matched by the Union Territory Government with equal amount.

During 2019-2020 (31 October 2019 to 31 March 2020), the Union Territory Government contributed an amount of ₹ 230.31 crore as Government share and the employees also contributed their share of ₹ 240.07 crore. There was short contribution by the Union Territory Government to the extent of ₹ 9.76 crore. The entire amount of ₹ 470.38 crore was transferred to the Minor Head 117- “Defined Contribution Pension Scheme for Government Employees” (New Pension Scheme) for the Government Employees under Major Head 8342- “Other Deposits”. Out of ₹ 470.38 crore, ₹ 453.09 crore was transferred from this Head of Deposit Account to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. As such, on 31 March 2020, an amount of ₹ 17.29 crore was lying under the Major Head 8342- “Other Deposits”-117- “Defined Contribution Pension Scheme” (New Pension Scheme) for the Government Employees (which is deposits bearing interest) awaiting transfer to NSDL/ Trustee Bank. Besides, there was also liability of ₹ 53.67 crore yet to be transferred to NSDL/ Trustee Bank pertaining to erstwhile State of Jammu and Kashmir for the period ended 30 October 2019 (pre re-organisation). As Principal Accountant General (A&E) is not maintaining the Accounts of individual employee’s contribution, the correctness of recovery from the employee’s salary bills cannot be vouched. No reconciliation of the Accounts transferred has been carried out with Union Territory Government and NSDL/ Trustee Bank (December 2020).

Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities of the Union Territory Government under the scheme, which has not been computed.

ii 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 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 Union Territory Government of Jammu and Kashmir dated 30 October 2020, but 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 (December 2020) 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.

iii Guarantees

The Union Territory Government has not enacted any specific Guarantee Act which would prescribe limit for the Guarantees to be given by the Union Territory Government and charging of Guarantee Commission/ Fee thereupon. The total outstanding Guarantees given by the Union Territory Government as on 31 March 2020 aggregated ₹ 1,324.54 crore (under reconciliation with Government, as on December 2020). There is also outstanding Guarantees of ₹ 452.07 crore as on 30 October 2019 which is yet to be apportioned (December 2020).

iv Loans and Advances

Except in respect of loans and advances made to Government Servants (for which the Principal Accountant General (A&E), J&K maintains detailed Accounts), information on all other loans and advances as depicted in Statements 7 and 18 is based on information received from Union Territory Government Departments who are responsible for maintaining such Accounts. The Statements 7 and 18 do not contain details of recoveries in arrears and accrued interest thereon as the said information is awaited from Union Territory Government (December 2020). During 2019-2020 (31 October 2019 to 31 March 2020), loans amounting to ₹ 38.14 crore (including nil to Government Servants) were given by the Union Territory Government to various entities and ₹ 2.34 crore was received as repayment of loans (₹ 0.15 crore from Government Servants and ₹ 2.19 crore from other entities) leaving net outstanding loans of ₹ 35.80 crore, as on 31 March 2020. In addition to ₹ 35.80 crore, there was outstanding balance of ₹ 1,740.44 crore relating to erstwhile State of Jammu and Kashmir yet to be apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh under Loans and Advances as on 30 October 2019.

v Investment

- a) The Union Territory Government invests in the equity and shares of Union Territory Public Sector Undertakings (PSUs), Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions.

The investment made during 31 October 2019 to 31 March 2020 by successor Union Territory of Jammu and Kashmir is ₹ 81.12 crore (as detailed below).

Sl. No.	Name of the Concern	No of Entities	Amount of Investment (₹ in crore)
1.	Statutory Corporations	3	57.51
2.	Rural Banks	2	2.35
3.	Government Companies	37	17.91
4.	Other Joint Stock Companies and Partnerships	2	-
5.	Co-operative Banks/ Societies	8	3.35
Total		52	81.12

No dividend or interest was received from any entity during 31 October 2019 to 31 March 2020.

- b) During the period 31 October 2019 to 31 March 2020, the Union Territory Government had drawn and booked an amount of ₹ 66.78 crore below Minor Head-“190-Investment in Public Sector and Other Undertakings” subordinate to relevant Major Heads of Account under Capital Section. Against the booked amount, PSUs concerned had shown an investment of ₹ 81.12 crore, resulting in difference of ₹ 14.34 crore between Statement No. 16 and 19 of Finance Accounts (Volume-II). Besides, the Registrar, Cooperative Societies had shown investment of ₹ 3.35 crore. The name of PSUs concerned is awaited (December 2020). The details of difference is given in **Annexure-F**.
- c) The total investment by the erstwhile State in 52 entities at the end of 30 October 2019 (pre re-organisation) was ₹ 3,428.04 crore (based on un-reconciled information/ data received from PSUs), for which no apportionment has been done between Union Territory of Jammu & Kashmir and Union Territory of Ladakh (December 2020). However, these figures require reconciliation with the entities where investments were made upto 30 October 2019.

vi Reserve Funds

During 31 October 2019 to 31 March 2020, there were six Reserve Funds (including two interest bearing Funds) earmarked for specific purposes. The total accumulated balance was ₹ 186.95 crore under these Funds (excluding balances

yet to be apportioned). The Union Territory Government had not invested any amount during 31 October 2019 to 31 March 2020, out of the available balance under Reserve Funds of ₹ 186.95 crore as of 31 March 2020.

There was also a total accumulated Gross Balance of ₹ 2,805.43 crore and Net Balance of ₹ 2,794.57 crore in these Funds as at the end of 30 October 2019, with ₹ 10.86 crore investment from the State Disaster Response Fund (SDRF) which is an interest-bearing Fund. However, these balances are yet to be apportioned between successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

(a) Interest bearing Reserve Fund

(i) State Disaster Response Fund (SDRF)

During 31 October 2019 to 31 March 2020, no amount was released by the Government of India on account of SDRF. However, an amount of ₹ 134.41 crore (₹ 97.65 crore Central Share released by Ministry of Home Affairs, Government of India under “Other Disaster Management Projects”, ₹ 10.85 crore Union Territory of J&K Share and ₹ 25.91 crore interest) was transferred to the Fund.

During 31 October 2019 to 31 March 2020, ₹ 311.31 crore (₹ 80.82 crore by deduct debit to MH-2245 and ₹ 230.49 crore directly from the Fund) was incurred on natural calamities, leaving a debit balance of ₹ 176.90 crore in the Fund as on 31 March 2020.

The debit balance is due to non-apportionment of ₹ 1,271.48 crore under State Disaster Response Fund (SDRF) as on 30 October 2019 between the two new successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh. An amount of ₹ 10.86 crore had been invested from the Fund, leaving net un-apportioned balance of ₹ 1,260.62 crore.

(ii) Compensatory Afforestation Fund

During 31 October 2019 to 31 March 2020, an amount of ₹ 295.06 crore was credited to K-‘Deposits’ under Major Head-8336-103-“State Compensation Afforestation Deposit” and an amount of ₹ 408.37 crore was transferred to J-‘Reserve Funds’ under Major Head-8121-129-“State Compensatory Afforestation

Fund” by the Union Territory Government of Jammu and Kashmir. No interest was credited to the Deposit/ Reserve Fund during the period as required.

(b) Non-Interest-Bearing Reserve Funds- (Operative Funds)

During 31 October 2019 to 31 March 2020, there were four operative Non-Interest Bearing Reserve Funds, viz., Minor Head-200-‘Other Development and Welfare Fund’ under Major Head-8229-‘Development and Welfare Funds’ {₹ 50.88 crore (Debit)}, Minor Head-105-‘General Insurance Fund-Janta Insurance’ (₹ 4.03 crore), Minor Head-117-‘Guarantee Redemption Fund’(₹ 1.00 crore) and Minor Head-200-‘Other Funds’ (₹ 1.33 crore) under Major Head-8235-‘General and Other Reserve Funds’. The total accumulated balance at the end of 31 March 2020 in these four operative Funds is ₹ 44.52 crore (Debit). The balances amounting to ₹ 838.11 crore as on 30 October 2019 (pre re-organisation) are yet to apportioned under five operative Reserve Funds. This has also resulted in Debit balance of ₹ 50.88 crore under Major Head-8229-200-‘Other Development and Welfare Fund’.

Details of some significant operative Reserve Funds during the period 31 October 2019 to 31 March 2020 are given below:

(i) Guarantee Redemption Fund (GRF)

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.

As per guidelines, the required amount of contribution to GRF for five months (31 October 2019 to 31 March 2020) cannot be assessed as the outstanding Guarantees are yet to be apportioned between the two new Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh (December 2020). However, during 31 October 2019 to 31 March 2020, the Union Territory Government of Jammu and Kashmir contributed ₹ one crore towards the Fund. No amount was received by the Union Territory Government as Guarantee Commission/ Fee during 2019-2020 (31 October 2019 to 31 March 2020). The

closing balance of the Fund as on 31 March 2020 was ₹ one crore. There was also balance of ₹ 20.42 crore in the Fund yet to be apportioned as on 30 October 2019 as reflected in Statement 21 & 22.

As per List of Major and Minor Heads of Account, the Government 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) instead of Minor Head-800 operated below Major Head-2075-‘Miscellaneous General Services’.

(ii) Consolidated Sinking Fund (CSF)

As per the recommendations of the Twelfth Finance Commission, the erstwhile State of Jammu and Kashmir constituted a Consolidated Sinking Fund on 30 January 2012, for redeeming its outstanding liabilities. As per the guidelines, the Government was required to contribute to this Fund, a minimum of *10 per cent* of *0.50 per cent* of the total outstanding liabilities at the end of 2010-11 every year. In addition, contribution in respect of incremental liabilities from the year thereafter shall be made at *0.50 per cent* of such incremental liabilities.

During 31 October 2019 to 31 March 2020, no amount was contributed to this Fund by the Union Territory Government as against required contribution of ₹ 27.50 crore i.e., *0.50 per cent* of total incremental liabilities of ₹ 5,500.35 crore for the period 31 October 2019 to 31 March 2020 resulting in short contribution of ₹ 27.50 crore to the Fund. The contribution of ₹ 355.87 crore since inception of this Fund by erstwhile State of Jammu and Kashmir to the Fund ending 30 October 2019 is yet to be apportioned between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

(c) Non-Interest Bearing Reserve Funds- (inoperative Funds)

There were five Non-Interest Bearing Reserve Funds relating to erstwhile State of Jammu and Kashmir (30 October 2019 pre re-organisation), the total accumulated balance at the end of 30 October 2019 in these five inoperative Funds was ₹ 695.84 crore, which has not been apportioned between the Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

The book adjustment carried out to transfer the money to the operative Reserve Funds during the period 31 October 2019 to 31 March 2020 are shown in **Annexure-A**. Reserve Funds and Investment made by the Government from earmarked balances are depicted in Statement 21 and 22 respectively.

vii Central Road Fund (CRF)

The Central Road Fund (CRF) was established in November 2000 by an Act of the Parliament for development and maintenance of National Highways, Rural roads and State roads including roads of Inter-State and economic importance and construction of roads either under or over railways by means of a bridge and erection of safety works at unmanned rail-road crossings. During 31 October 2019 to 31 March 2020, the Union Territory Government received from Central Government ₹ 49.48 crore grants for this Fund and expended ₹ 24.18 crore on works as specified in CRF Act. There is an un-utilised balance of ₹ 25.30 crore in the Fund as on 31 March 2020. There was ₹ 573.33 crore as on 30 October 2019 under the Fund, which is yet to be apportioned between the two new successor Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

viii Interest Adjustment

Government is liable to pay interest in respect of balances under categories I-Small Savings and Provident Fund etc., 'J-Reserve Funds (a) Reserve Funds bearing Interest' and 'K-Deposits and Advances (a) Deposits bearing Interest'. Union Territory Government paid ₹ 818.43 crore as interest on Small Savings, Provident Fund etc. by debit to Major Head '2049-Interest Payments-03-Interest on Small Savings, Provident Fund etc.' during 31 October 2019 to 31 March 2020.

The interest credited to General Provident Fund (GPF) Accounts of Union Territory Government Employees for the period from 31 October 2019 to 31 March 2020 was conveyed on provisional basis by the Union Territory Government who is responsible for maintenance of GP Fund Accounts of its employees.

ix Balance under Suspense and Remittance Heads

Statement No. 21 of the Finance Accounts reflects the net balance under Suspense and Remittance Heads (Public Account). The outstanding balances under these

Heads are worked out by aggregating the outstanding debit and credit balances separately under various Heads. The position of gross figures under some of the major Suspense and Remittance Heads for the period 31 October 2019 to 31 March 2020 is given in **Annexure-G**.

x Contingency Fund

Upon re-organisation of erstwhile State of Jammu and Kashmir into two Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh, a new Contingency Fund was required to be created for Union Territory of Jammu and Kashmir which has not been done till 31 March 2020. However, there was a balance of ₹ one crore in the Fund of erstwhile State of Jammu and Kashmir which is yet to be apportioned between the two successor Union Territories.

xi Direct transfer of Central Scheme Funds to implementing Agencies in the Union Territory (Funds routed outside the Union Territory Budget)

All assistance for Centrally Sponsored Schemes (CSS) needs to be transferred through Consolidated Fund of the Union Territory Government 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 ₹ 335.54 crore directly to the various Departments of the Union Territory Government of Jammu and Kashmir during the period from 31 October 2019 to 31 March 2020.

Apart from the above, various Autonomous Bodies, Central Government Organisations, Societies etc. also received ₹ 460.48 crore directly from the Central Government. Details are at **Appendix-VI** in Volume-II.

xii Expenditure on Ecology and Environment

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

The Expenditure incurred by the Union Territory Government towards environment is depicted in the Finance Accounts upto the level of Minor Head under various Functional Heads of Account. Normally the Expenditure relating to environment protection is booked under the Major Head-3435-“Ecology and Environment”. During the period from 31 October 2019 to 31 March 2020, the Union Territory Government of Jammu and Kashmir incurred ₹ 16.85 crore against the budget allocation of ₹ 23.78 crore under MH-3435-“Ecology and Environment”. The Expenditure was 0.07*per cent* of the Revenue Expenditure during 31 October 2019 to 31 March 2020. The budget allocation vis-a-vis Expenditure under Major Head-3435-“Ecology and Environment” of Union Territory of Jammu and Kashmir for the period 31 October 2019 to 31 March 2020 upto the Object Head level is given in **Annexure-H**.

xiii Major Policy decisions – Disclosure of information

The Union Territory Government did not furnish the requisite information in relevant format for disclosing in **Appendix-XI** of Volume-II of Finance Accounts of the Union Territory despite repeated requests.

xiv Labour Cess

In the Union Territory of Jammu and Kashmir, the amount deducted on account of Labour Cess is kept in the Official Bank Account in the name of Secretary, J&K Building and Other Construction Workers Welfare Board and remains outside the Government Account. The details of Fund viz. amount received, amount expended, amount realised but not credited to Fund during the period from 31 October 2019 to 31 March 2020 was not made available by the Union Territory Government. However, it was intimated that there was balance of ₹ 635.64 crore in the Fund as on 31 March 2020.

xv The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act, 2006 and limits fixed by Government of India

As per the Statements laid under FRBM Act in March 2020 in the Parliament by Union Territory of Jammu and Kashmir, no fiscal indicators-rolling targets were specified for the period from 31 October 2019 to 31 March 2020. However, the Union Territory of Jammu and Kashmir had a Revenue Deficit of ₹ 162.09 crore and Fiscal Deficit of ₹ 5,620.09 crore, during the period 31 October 2019 to 31 March 2020.

xvi Impact on Revenue/ Fiscal Deficit

Impact on Revenue and Fiscal Deficit of the Union Territory Government as per the details given in preceding paragraphs is given below:

(₹ in crore)

Para No.	Item	Impact on Revenue Deficit (a)		Impact on Fiscal Deficit (b)	
		Under Statement	Over Statement	Under Statement	Over Statement
1(v)a	Grants-in-Aid classified as Capital Expenditure	32.02	No Impact	No Impact	No Impact
1(v)b	Operating cost and transport/handling charges of food grains classified as Capital Expenditure	151.43	No Impact	No Impact	No Impact
1(v)c	Stipend and Scholarship booked under Capital Expenditure	0.17	No Impact	No Impact	No Impact
1(v)d	Subsidy booked under Capital Expenditure	87.69	No Impact	No Impact	No Impact
3(i)b	Short Contribution to Defined Contribution Pension Scheme	9.76	No Impact	9.76	No Impact
Total Net impact		281.07 Under Statement		9.76 Under Statement	

(a) Revenue Deficit ₹ 162.09 crore, understated by ₹ 281.07 crore.

(b) Fiscal Deficit ₹ 5,620.09 crore, understated by ₹ 9.76 crore.

Annexure-A

Periodical Book Adjustments

(Reference: Paragraph 1(ii) & 3(vi) (c); page 57 & 71)

Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
	From	To		
Interest on GP Fund	2049-03-104	8009-101	791.21	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	8011-105	27.22	
Interest on SDRF	2049-05-105	8121-122	25.91	
	(Debit)	(Credit)		
State Disaster Response Fund (SDRF)	2245-05-901	8121-122	80.82	Expenditure on Gratuitous Relief Fund met from SDRF debited to MH-8121 by deduct debit to MH-2245. Grants-in-Aid amount transferred to SDRF by debit to MH-2245.
	(Deduct Debit)	(Debit)		
	2245-05-101	8121-122	108.50	
	(Debit)	(Credit)		
Central Road Fund	3054-80-797	8449-103	49.48	C.R.F Grants-in-Aid from Government of India for Development of Roads.
	(Debit)	(Credit)		
Central Road Fund	5054-80-902	8449-103	24.18	Expenditure met from CRF initially booked under Major Head-5054.
	(Deduct Debit)	(Debit)		
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**Statement showing expenditure booked under Capital instead of Revenue***(Reference: Paragraph 1(v) a,b,c,d,; page 58-59)*

Sl. No.	Classification	Grants-in-Aid given by Govt.	Subsidy	Stipend and Scholars-hip	Salary	Operating cost of procurement/ sale of essential commodities through PDS
		(₹in crore)				
1.	4210- Capital Outlay on Medical and Public Health	31.63	-	-	-	-
2.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.39	-	-	-	-
3.	4235- Capital Outlay on Social Security and Welfare	-	-	-	-	35.80
4.	4250-Capital Outlay on Social Services	-	-	0.17	-	-
5.	4401- Capital Outlay on Crop Husbandry	-	74.03	-	-	-
6.	4408- Capital Outlay on Food, Storage and Warehousing	-	-	-	-	115.63
7.	4851- Capital Outlay on Village and Small Industries	-	13.66	-	-	-
	TOTAL	32.02	87.69	0.17	-	151.43

Annexure-C

Operation of Minor Head 800-Other Receipts

(Reference: Paragraph 2(ii); page 60)

Major Head	Total Receipts including Receipts under Minor Head 800	Receipts under Minor Head 800	Percentage of Receipts under Minor Head 800 to Total Receipts under the Major Head	Nature of Receipt
	(₹ in crore)			
0049-Interest Receipt	9.24	8.85	95.78	Receipt on account of rebate given on Interest payable on SDL and interest paid by other agencies
0059-Public Works	7.96	4.76	59.80	Receipts from Guest Houses
0070-Other Administrative Services	13.78	7.62	55.30	Receipt from Catering in Govt. Hostels, MLA Hostels
0217-Urban Development	2.18	2.18	100.00	Receipts from Rural and General Housing
0235-Social Security and Welfare	1.44	1.44	100.00	Registration Fee Receipts
0701-Major and Medium Irrigation	606.73	606.67	99.99	Water usage charges received by the Govt.
0702-Minor Irrigation	1.95	1.95	100.00	Misc. Receipts
0801-Power	1,196.66	1,196.66	100.00	Sale of Power

Annexure-D

Operation of Minor Head 800-Other Expenditure

(Reference: Paragraph 2(ii); page 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)			
2054-Treasury and Accounts Administration	205.18	157.96	76.99	Expenditure on other Schemes
2211-Family Welfare	79.86	58.73	73.54	Expenditure on Family Welfare Schemes
3452-Tourism	96.31	49.53	51.43	Expenditure on various Development Authorities
4070-Capital Outlay on Other Administrative Services	4.14	4.14	100.00	Expenditure on Salary
4075-Capital Outlay on Miscellaneous General Services	69.23	69.23	100.00	Expenditure is mainly on Works
4216-Capital Outlay on Housing	5.23	3.23	61.76	Expenditure is mainly on Works
4225- Capital Outlay on Welfare of SC/ST/OBC and Minorities	16.37	16.37	100.00	Expenditure is mainly on Works
4236- Capital Outlay on Nutrition	19.79	19.79	100.00	Expenditure is mainly on Works

Annexure-D-(Concl.d.)**Operation of Minor Head 800-Other Expenditure***(Reference: Paragraph 2(ii); page 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)			
4401-Capital Outlay on Crop Husbandry	296.59	169.15	57.03	Expenditure is mainly on Works
4405-Capital Outlay on Fisheries	6.91	6.91	100.00	Welfare of Fishermen/ Building Works Programme
4406- Capital Outlay on Forestry and Wildlife	27.54	15.94	57.88	Forest Territorial/ Wild life Preservation/ National Afforestation Programme
5452- Capital Outlay on Tourism	103.37	103.37	100.00	Expenditure on various Development Authorities
5475- Capital Outlay on Other General Economic Services	748.39	748.00	99.95	BADP/ Constituency Development Schemes

Annexure-E**List of Controlling Officers (where major portion of Expenditure is involved) who have not reconciled their Government Accounts during 2019-2020****(31 October 2019 to 31 March 2020)****(Reference: Paragraph 2(v); page 63)**

Sl. No.	Name of the Controlling Officer
1.	Financial Commissioner, Relief, Jammu
2.	Director, Estates, Jammu
3.	Director, Audit and Inspection, Jammu
4.	Resident Commissioner, New Delhi
5.	Director, Ecology, Environment and Remote Sensing, Kashmir
6.	Registrar, Cooperative Societies, Jammu and Kashmir
7.	Principal Secretary, Hospitality and Protocol, Jammu and Kashmir
8.	Chief Electoral Officer, Jammu and Kashmir, Srinagar
9.	Principal, SKIMS Medical College/ JVC, Srinagar
10.	Secretary, Agriculture Production Department, Jammu and Kashmir
11.	Director, Horticulture, Kashmir
12.	Chief Engineer, Procurement and Material Management, Kashmir
13.	Chief Engineer, EMRE (PDD), Kashmir
14.	Chief Engineer, Irrigation and Flood Control, Kashmir, Srinagar
15.	Director General of Police, Jammu and Kashmir
16.	Director, State Forest Institute, Jammu and Kashmir, Srinagar
17.	Director, Health Services, Kashmir
18.	Chief Engineer, PMGSY, Kashmir, Srinagar
19.	Chief Engineer, Mechanical Engineering Department, Kashmir
20.	Chief Engineer, PWD, Kashmir, Srinagar
21.	Financial Commissioner, Revenue, Jammu and Kashmir
22.	Directorate of Social Welfare, Kashmir
23.	Chief Accounts Officer (Migrant) Director, School Education, Jammu
24.	Accounts Officer, Government Dental College, Srinagar

Annexure-F
Details of difference in Investment
(Reference: Paragraph 3(v)(b); page 67)

(₹ 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	0.25	(-)0.25	The amount has been booked under Minor Head: 800-Other Expenditure as per the Government Sanction instead of investment.
2.	J&K Women Dev. Corp. Ltd.	1.23	Nil	(+)1.23	The Corporation has shown ₹ 1.23 crore as Grant.
3.	J&K, SICOP Ltd.	0.96	Nil	(+)0.96	The Corporation has shown ₹ 0.96 crore as Grant.
4.	J&K, SIDCO Ltd.	1.73	Nil	(+)1.73	Though the Government has booked the amount under Minor Head-190-Investment, but the Corporation has not shown the said amount as investment.
5.	Ellaquai Dehati Bank	Nil	2.35	(-)2.35	No such amount has been booked by Government as Investment
6.	J&K Bank	Nil	15.66	(-)15.66	No such amount has been booked by Government as Investment
	TOTAL	3.92	18.26	(-)14.34	

Annexure-G
Balances under Suspense and Remittances
(Reference: Paragraph 3(ix); page 72)

Minor Head	2019-2020 (31 October 2019 to 31 March 2020)		
	Dr.	Cr.	Net (Dr./ Cr.)
8658-Suspense Account-	(₹ in crore)		
101-PAO Suspense	14.70	0.24	14.46 (Dr.)
102-Suspense Account (Civil)	5.51	2.26	3.25 (Dr.)
109-RBI Suspense (HQRS)	0.15	0.05	0.10 (Dr.)
110-RBI Suspense (Central Accounts)	0.33	0.42	0.09 (Cr.)
112-Tax Deducted at Source (TDS) Suspense	-	221.91	221.91 (Cr.)
139-GST-Tax Deducted at Source Suspense	1.32	0.99	0.33 (Dr.)
8782-Cash Remittance and Adjustments between officers rendering Accounts to the same Accountant General/ Accounts Officers-			
110-Misc. Remittances	-	1,398.24	1,398.24 (Cr.)
8793-Inter-State Suspense Account	0.10	0.17	0.07 (Cr.)

Annexure-H

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
103-Prevention of Air and Water Pollution	2152-Pollution Control Board	001-Salary		11.25	8.43
		002-Travel Expenses		0.14	0.14
		003-Leave Travel Concession		0.25	*
		008-Electric Charges		0.06	0.06
		009-Rent, Rates & Taxes		0.11	0.10
		071-Medical Reimbursement		0.06	*
		TOTAL-2152		11.87	8.73
103-Prevention of Air and Water Pollution	2179-Director, Ecology, Environment & Remote Sensing-	001-Salary		3.66	2.83
		002-Travel Expenses		0.10	0.05
		003-Leave Travel Concession		0.13	-
		006-Telephone		0.01	*
		007-Office Expenses		0.07	0.04

(A) Details across the Annexure awaited from Union Territory Government (December 2020).

(*) Negligible across the Annexure.

Annexure-H-(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
103-Prevention of Air and Water Pollution	2179-Director, Ecology, Environment & Remote Sensing-	008-Electric Charges		0.05	0.03
		009-Rent, Rates & Taxes		0.02	0.01
		011-Books Periodicals and Publications		0.01	0.01
		014-POL		0.04	0.02
		020-Machinery and Equipment		0.01	*
		021-Training		0.01	-
		022-Camps, Seminars and Conference		0.04	0.03
		023-Maintenance and Repairs		0.03	0.01
		029-Hospitality/ Sumptuary Allowances		*	*
		037-Professional and Special Service Charges		0.05	0.02
		071-Medical Reimbursement		0.04	0.02

Annexure-H-(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
103-Prevention of Air and Water Pollution	2179-Director, Ecology, Environment & Remote Sensing-	089-Advertisement and Publicity		0.03	0.01
		271-Awards		*	-
		320-Research and Survey		0.02	0.01
		364-Wages (Outsourcing)		0.23	0.24
		TOTAL-2179		4.55	3.33
103-Prevention of Air and Water Pollution	2353-Appellate Authority Water & Air Pollution	001-Salary		0.15	0.10
		002-Travel Expenses		0.01	0.01
		008-Electric Charges		*	*
		009-Rent, Rates & Taxes		0.01	0.01
		071-Medical Reimbursement		*	-
		TOTAL-2353		0.17	0.12

Annexure-H-(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)		
				Budget (Original + Supplementary)	Expenditure	
(₹ in crore)						
800-Other Expenditure	0438-Science and Technology	001-Salary		0.83	0.40	
		002-Travel Expenses		0.06	0.03	
		006-Telephone		0.02	*	
		007-Office Expenses		0.06	0.02	
		014-POL		0.04	0.01	
		029-Hospitality/ Sumptuary Allowances		0.01	*	
		037-Professional and Special Service Charges		0.01	*	
		043-Uniform		*	*	
		048-Stationery and Printing		0.01	0.01	
		071-Medical Reimbursement		0.02	*	
		103-Office Equipment and Appliances		0.05	0.05	
		TOTAL-0438			1.11	0.52

Annexure-H-(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
800-Other Expenditure	2172-Additional Director Council for Science and Technology	001-Salary		0.99	0.84
		002-Travel Expenses		0.03	0.02
		006-Telephone		0.01	*
		007-Office Expenses		0.01	0.01
		008-Electricity Charges		0.01	*
		009-Rent, Rates & Taxes		0.06	0.06
		014-POL		0.01	0.01
		021-Training		*	-
		023-Maintenance and Repairs		*	*
		037-Professional and Special Service Charges		0.01	0.01
		048-Stationery and Printing		0.01	0.01
		071-Medical Reimbursement		0.01	-

Annexure-H-(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xii); page 73)

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
800-Other Expenditure	2172-Additional Director Council for Science and Technology	089-Advertisement and Publicity		0.01	*
		103-Office Equipment and Appliances		0.01	-
		TOTAL-2172		1.17	0.96
800-Other Expenditure	2173-Chief Executive Officer JAKEDA	001-Salary		4.52	2.94
		002-Travel Expenses		0.06	0.06
		006-Telephone		0.01	0.01
		007-Office Expenses		0.04	0.02
		008-Electricity Charges		0.01	*
		009-Rent, Rates & Taxes		0.04	0.03
		014-POL		0.05	0.05
		025-Wages		0.06	0.05

Annexure-H-(Concl.d.)**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers***(Reference: Paragraph 3(xii); page 73)*

Minor Head	Sub-Head	Detailed Head	Object Head (A)	2019-20 (31 October 2019 31 March 2020)	
				Budget (Original + Supplementary)	Expenditure
(₹ in crore)					
800-Other Expenditure	2173-Chief Executive Officer JAKEDA	029-Hospitality/ Sumptuary Allowances		*	*
		037-Professional and Special Service Charges		0.01	*
		043-Uniform		*	-
		048-Stationery and Printing		0.01	*
		054-Furniture and Furnishings		0.02	-
		071-Medical Reimbursement		0.01	*
		089-Advertisement and Publicity		0.03	*
		103-Office Equipment and Appliances		0.04	0.03
		TOTAL-2173		4.91	3.19
TOTAL-3435				23.78	16.85

Section-B

Union Territory of Ladakh

Volume-I

1. STATEMENT OF FINANCIAL POSITION

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

			(₹ in crore)	
<u>Assets[1]</u>	<i>Reference</i>	<i>Sr. No</i>	As at 31 March 2020	As at 30 October 2019
	Notes to Accounts	Statement		
Cash			(-)8,91.33 (-)42.08	(-)42.08
(i) Cash in Treasuries and Local Remittances		21	- 6.77	6.77
(ii) Departmental Balances		21	- 4.97	4.97
(iii) Permanent Imprest		21	- 0.12	0.12
(iv) Cash Balance Investments		21	- 3,83.92	3,83.92
(v) Deposits with Reserve Bank of India and Other Banks	2(v)	21	(-)8,91.33 * (-)4,48.72	(-)4,48.72
(vi) Investments from Earmarked Funds [2]	3(vi)A	22	- 10.86	10.86
Capital Expenditure		5&16	24.59 10,30,00.76	10,30,00.76
(i) Investments in shares of Companies, Corporations, etc.	3(v)	8&19	- 34,28.03	34,28.03
(ii) Other Capital Expenditure		5&16	24.59 9,95,72.73	9,95,72.73
Contingency Fund (unrecouped)	3(x)	21	- -	-
Loans and Advances	3(iv)	18	(-)0.03 17,40.44	17,40.44
Advances with Departmental Officers		21	- 12.69	12.69
Suspense and Miscellaneous Balances[3]	3(ix)	21	- 3,44.15	3,44.15
Remittance Balances			- -	-
Cumulative Excess of Expenditure over Receipts[4]			58.69 -	-
Total			(-)8,08.08 10,50,55.96	10,50,55.96

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.

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

1. STATEMENT OF FINANCIAL POSITION-(Concl'd.)

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

(₹ in crore)				
<i>Liabilities</i>	<i>Reference</i>	<i>Sr. No</i>	<i>As at 31 March 2020</i>	<i>As at 30 October 2019</i>
	Notes to Accounts	Statement		
Borrowings (Public Debt)			- 4,66,66.22	4,66,66.22
(i) Internal Debt		6&17	- 4,54,29.09	4,54,29.09
(ii) Loans and Advances from Central Government-		6&17	- 12,37.13	12,37.13
Non-Plan Loans		6&17	- 96.29	96.29
Loans for State Plan Schemes		6&17	- 10,55.03	10,55.03
Loans for Central Plan Schemes		6&17	-	-
Loans for Centrally Sponsored Plan Schemes		6&17	-	-
Other Loans for States/ Union Territory with Legislature Schemes		6&17	- 38.77	38.77
Other Loans		6&17	- 47.04	47.04
Contingency Fund (corpus)	3(x)	21	- 1.00	1.00
Liabilities on Public Account			(-)8,08.08 3,97,28.77	3,97,28.77
(i) Small Savings, Provident Funds, etc.		17&21	3.82 2,71,61.62	2,71,61.62
(ii) Deposits		17&21	(-)8,12.71 69,14.23	69,14.23
(iii) Reserve Funds	3(ix)	21&22	(-)4.43 28,05.43	28,05.43
(iv) Remittance Balances	3(ix)	21	(-)0.28 28,47.49	28,47.49
(v) Suspense and Miscellaneous Balances	3(ix)	21	5.52 -	-
Cumulative Excess of Receipts over Expenditure		12	- 1,86,59.97	1,86,59.97
Total			(-)8,08.08 10,50,55.96	10,50,55.96

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
Part-I Consolidated Fund			
Section-A: Revenue			
(₹ in crore)			
Revenue Receipts (Ref. Statement 3&14)	92.71	Revenue Expenditure (Ref. Statement 4-A,4-B & 15)	1,51.40
Tax Revenue (raised by the Union Territory Government) (Ref. Statement 3 & 14)	56.72	Salaries[1] (Ref. Statement 4-B & Appendix-I)	45.51
Non-Tax Revenue (Ref. Statement 3&14)	35.99	Subsidies [1] (Ref. Appendix-II)	-
		Grants-in-aid[1] [2] (Ref. Statement 4-B, 10 & Appendix-III)	0.85
Interest Receipts (Ref. Statement 3&14)	*	General Services (Ref. Statement 4 & 15)	95.29
Others (Ref. Statement 3 & 14)	35.99	Interest Payment and Service of Debt (Ref. Statement 4-A, 4-B & 15)	-
		Pension (Ref. Statement 4-A, 4-B & 15)	74.08
Share of Union Taxes/Duties (Ref. Statement 3 & 14)	-	Others (Ref. Statement 4-B)	21.21
		Social Services (Ref. Statement 4-A & 15)	3.64
		Economic Services (Ref. Statement 4-A & 15)	6.11
Grants from Central Government (Ref. Statement 3 & 14)	-	Compensation and assignment to Local Bodies and PRIs (Ref. Statement 4-A & 15)	-
Revenue Deficit	58.69	Revenue Surplus	-

[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'.

* Negligible

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

Part-I Consolidated Fund-(Concl'd.)			
Section-B: Capital-			
Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)			
Capital Receipts (Ref. Statement 3 & 14)	-	Capital Expenditure (Ref. Statement 4-A, 4-B & 16)	24.59
		General Services (Ref. Statement 4-A & 16)	3.27
		Social Services (Ref. Statement 4-A & 16)	0.07
		Economic Services (Ref. Statement 4-A & 16)	21.25
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	0.03	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	-
General Services (Ref. Statement 3, 7 & 18)	-	General Services (Ref. Statement 4-A, 7 & 18)	-
Social Services (Ref. Statement 3, 7 & 18)	-	Social Services (Ref. Statement 4-A, 7 & 18)	-
Economic Services (Ref. Statement 3, 7 & 18)	-	Economic Services (Ref. Statement 4-A, 7 & 18)	-
Others (Loans to Government Servents etc.) (Ref. Statement 3, 7 & 18)	0.03	Others (Loans to Government Servents etc.) (Ref. Statement 4-A, 7 & 18)	-
Public Debt Receipts (Ref. Statement 3, 6 & 17)	-	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	-
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	-	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	-
Loans from GOI (Ref. Statement 3,6 & 17)	-	Loans from GOI (Ref. Statement 4-A,6 & 17)	-
Total Receipts Consolidated Fund (Ref. Statement 3)	92.74	Total Expenditure Consolidated Fund (Ref. Statement 4)	1,75.99
Deficit in Consolidated Fund	83.25	Surplus in Consolidated Fund	-
Part-II Contingency Fund			
Contingency Fund (Ref. Statement 21)	-	Contingency Fund (Ref. Statement 21)	-

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

Section-B: Capital-(Concl'd.)			
Receipts		Disbursements	
	2019-2020 (31 October 2019 to 31 March 2020)		2019-2020 (31 October 2019 to 31 March 2020)
(₹ in crore)			
Part-III Public Account[4]			
Small Savings (Ref. Statement 21)	60.17	Small Savings (Ref. Statement 21)	56.35
Reserves & Sinking Funds (Ref. Statement 21)	0.01	Reserves & Sinking Funds (Ref. Statement 21)	4.44
Deposits (Ref. Statement 21)	69.96	Deposits (Ref. Statement 21)	8,82.67
Advances (Ref. Statement 21)	-	Advances (Ref. Statement 21)	-
Suspense and Misc[5] (Ref. Statement 21)	7.32	Suspense and Misc[5] (Ref. Statement 21)	1.80
Remittances (Ref. Statement 21)	-	Remittances (Ref. Statement 21)	0.28
Total Receipts Public Account (Ref. Statement 21)	1,37.46	Total Disbursements Public Account (Ref. Statement 21)	9,45.54
Deficit in Public Account	8,08.08	Surplus in Public Account	-
Inter State Settlement Account (Net)	-	Inter State Settlement Account (Net)	-
Opening Cash Balance	-	Closing Cash Balance	(-)8,91.33 #
Increase in Cash Balance	-	Decrease in Cash Balance	8,91.33

[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 30 October 2019	On 31 March 2020
(a) General Cash Balance			
(i) Cash in Treasuries		6.77	-
(ii) Deposits with RBI	MH 8999	(-)4,69.74	(-)8,91.33 @
(iii) Deposits with J & K Bank and Other Banks		21.02	-
(iv) Local Remittances		-	-
Total		(-)4,41.95	(-)8,91.33
(v) Investments held in Cash Balance Investment Account (MH 8673)		3,83.92	-
Total (a)		(-)58.03	(-)8,91.33
			(-)58.03
(b) Other Cash balance and Investments			
(i) Cash with the Departmental Officers, viz, Divisional Officers of the Public Works and Forest Departments.		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 ^
Total (b)		15.95	15.95
Total (a) and (b)		(-)42.08	(-)8,91.33
			(-)42.08

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 2020. 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 2020. There is a net difference of ₹ 0.36 crore (Credit) between the figures as reflected in the accounts ₹ 8,91.33 crore and that intimated by the Reserve Bank of India ₹ 8,91.69 crore. The difference is under reconciliation with RBI as well as the Government (December 2020).

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

As on 31-03-2020 no amount was in the Securities of the Union Territory of Ladakh or in Government of India 14 days Treasury Bills. However, there was an investment of ₹ 3,83.92 crore as on 30-10-2019, which is yet to be apportioned between successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

^ Details of investment are awaited from the Government (December 2020).

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

Annexure A-(Concl.d.)

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

- (a) Daily Cash Balance: Under an agreement with the Reserve Bank of India, though in pursuance of Jammu and Kashmir Re-organization Act, 2019, the State of Jammu and Kashmir was divided into two new Union Territories viz Union Territory of Jammu & Kashmir (with Legislature) and Union Territory of Ladakh (without Legislature) from 31 October 2019 'appointed day', however, the Union Territory Government of Ladakh has continued to operate the erstwhile State of Jammu and Kashmir account with RBI for conducting the Government business of both the Union Territories till 31 March 2020, accordingly, the Government has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank on all the days w.e.f 01.04.2011. 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 31.03.2020.

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) The limit for Normal Ways and Means Advances to the erstwhile State Government was ₹ 3,15.00 crore with effect from 01-04-2011, ₹ 4,72.50 crore with effect from 11-11-2013 which was raised to ₹ 8,80.00 crore with effect from 01-02-2016.

The extent to which the Government maintained the minimum Cash Balance with Reserve Bank of India during the period from 31 October 2019 to 31 March 2020 could not be worked out as single RBI Account was operated for both the successor Union Territories viz Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
	Revenue Receipts-	
A.	Tax Revenue-	
A.1	Own Tax Revenue-	56.72
	Union Territory Goods and Services Tax	-
	Land Revenue	55.18
	Stamps and Registration Fees	0.41
	State Excise	-
	Sales Tax	0.26
	Taxes on Vehicles	0.81
	Taxes on Goods and Passengers	0.06
	Taxes and Duties on Electricity	*
A.2	Share of net proceeds of Taxes-	-
	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	-
	Total A	56.72
B.	Non-Tax Revenue-	
	Power	32.19
	Major/ Medium Irrigation	0.03
	Other Administrative Services	0.33

* Negligible

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

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
	Revenue Receipts-(Contd.)	
B.	Non-Tax Revenue-(Concltd.)	
	Police	0.01
	Non-Ferrous Mining and Metallurgical Industries	1.00
	Medical and Public Health	*
	Water Supply and Sanitation	0.04
	Public Works	0.03
	Forestry and Wild Life	0.20
	Social Security and Welfare	-
	Food Storage and Warehousing	0.05
	Interest Receipts, Dividends and Profits	*
	Crop Husbandry	-
	Urban Development	-
	Labour and Employment	-
	Pension and Misc. General Services	0.05
	Stationery and Printing	0.08
	Education, Sports, Art and Culture	*
	Minor Irrigation	-
	Animal Husbandry	-
	Fisheries	0.03
	Housing	*
	Tourism	-
	Village and Small Industries	0.01
	Other Special Area Programmes	1.86
	Others	0.08
	Total B	35.99

* Negligible

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

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
	Revenue Receipts-(Concl.)	
II.	GRANTS FROM GOVERNMENT OF INDIA	
C.	Grants-	
	Grants-in-Aid from Central Government-	
	Centrally Sponsored Schemes-	-
	Central Assistance/ Share	-
	Externally Aided Projects- Grants for Centrally Sponsored Schemes	-
	Others	-
	Finance Commission Grants-	-
	Post Devolution Revenue Deficit Grant	-
	Grants for Rural Local Bodies	-
	Grants for Urban Local Bodies	-
	Grants-in-Aid for State Disaster Response Fund	-
	Other Transfer/ Grants to States/ Union Territories with Legislature-	-
	Grants under Proviso to Article 275 (1) of the Constitution	-
	Grants from Central Road Fund	-
	Special Assistance	-
	Compensation for Loss of Revenue arising out of Implementation of GST	-
	Grants to meet Revenue Deficit	-
	Total C	- *
	Total Revenue Receipts (A+B+C)	92.71
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS	
D.	Capital Receipts-	
	Disinvestment Proceeds	-
	Others	-
	Total D	-

*The GIA released by GOI in respect of UT of Ladakh were routed through Consolidated Fund of UT of J&K and not transferred to UT of Ladakh during 31.10.2019 to 31.03.2020.

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

		(₹ in crore)
		(Actuals)
	Description	2019-2020 (31 October 2019 to 31 March 2020)
E.	Public Debt Receipts-	
	Internal Debt-	-
	Market Loans	-
	WMA[1] from the R B I	-
	Bonds	-
	Loans from Financial Institutions	-
	Special Securities issued to National Small Savings Fund	-
	Loans and Advances from Central Government-	
	Loans for Centrally Sponsored Plan Schemes	-
	Other Loans	-
	Other Loans for States/ Union Territory with Legislature Schemes	-
	Total E	-
F.	Loans and Advances by State Government (Recoveries)[2]	0.03
G.	Inter-State Settlement	-
	Total Receipts in Consolidated Fund[3] (A+B+C+D+E+F+G)	92.74

[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)

A. EXPENDITURE BY FUNCTION					
Description		Revenue	Capital	L&A	Total
		(₹ in crore)			
A.	General Services-				
A.1	Organs of State-	20.18	-	-	20.18
	Parliament/ State/ Union Territory Legislatures	-	-	-	-
	President, Vice President/ Governor/ Administrator of Union Territories	6.18	-	-	6.18
	Council of Ministers	-	-	-	-
	Administration of Justice	3.46	-	-	3.46
	Elections	10.54	-	-	10.54
A.2	Fiscal Services-	0.01	-	-	0.01
	Land Revenue	-	-	-	-
	Stamps and Registration	0.01	-	-	0.01
	Collection of Other Taxes on Property and Capital Transactions	-	-	-	-
	State Excise	-	-	-	-
	Taxes on Sales, Trade etc.	-	-	-	-
	Taxes on Vehicles	-	-	-	-
	Collection Charges under State Goods and Services Tax	-	-	-	-
	Other Taxes and Duties on Commodities and Services	-	-	-	-
	Other Fiscal Services	-	-	-	-
	Interest Payments and Servicing of Debt	-	-	-	-
A.3	Administrative Services-	46.27	3.27	-	49.54
	Public Service Commission	-	-	-	-
	Secretariat-General Services	-	-	-	-
	District Administration	-	-	-	-
	Treasury and Accounts Administration	-	-	-	-
	Police	46.27	3.26	-	49.53
	Jails	-	-	-	-
	Stationery and Printing	-	-	-	-
	Public Works	-	0.01	-	0.01
	Vigilance	-	-	-	-
	Other Administrative Services	-	-	-	-

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

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
A.4	Pension & Misc. General Services-	74.08	-	-	74.08
	Pensions and Other Retirement Benefits	74.08	-	-	74.08
	Miscellaneous General Services	-	-	-	-
	Total General Services	1,40.54	3.27	-	1,43.81
B.	Social Services-				
B.1	Education, Sports, Art & Culture (see note 1 below statement)-	*	0.07	-	0.07
	General Education	-	0.07	-	0.07
	Technical Education	-	-	-	-
	Sports and Youth Services	-	-	-	-
	Art and Culture	*	-	-	-
B.2	Health and Family Welfare-	-	-	-	-
	Medical and Public Health	-	-	-	-
	Family Welfare	-	-	-	-
B.3	Water Supply, Sanitation, Housing and Urban Development-	-	-	-	-
	Water Supply and Sanitation	-	-	-	-
	Housing	-	-	-	-
	Urban Development	-	-	-	-
B.4	Information and Broadcasting-	-	-	-	-
	Information and Publicity	-	-	-	-
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-	-	-	-	-
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	-	-	-	-
B.6	Labour and Labour Welfare-	-	-	-	-
	Labour and Employment	-	-	-	-

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.)

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
B.7	Social Welfare & Nutrition-	4.30	-	-	4.30
	Social Security and Welfare	4.19	-	-	4.19
	Nutrition	0.11	-	-	0.11
	Relief on Account of Natural Calamities	-	-	-	-
B.8	Others-	-	-	-	-
	Other Social Services	-	-	-	-
	Secretariat- Social Services	-	-	-	-
	Total Social Services	4.30	0.07	-	4.37
C.	Economic Services-				
C.1	Agriculture & Allied Activities-	-	2.80	-	2.80
	Crop Husbandry	-	(-)0.56	-	(-)0.56
	Soil & Water Conservation	-	-	-	-
	Animal Husbandry	-	0.15	-	0.15
	Dairy Development	-	-	-	-
	Fisheries	-	-	-	-
	Forestry & Wild Life	-	-	-	-
	Food, Storage and Warehousing	-	3.21	-	3.21
	Agricultural Research & Education	-	-	-	-
	Co-operation	-	-	-	-
	Other Agricultural Programmes	-	-	-	-
C.2	Rural Development-	-	-	-	-
	Special Programmes for Rural Development	-	-	-	-
	National Rural Employment	-	-	-	-
	Land Reforms	-	-	-	-
	Other Rural Development Programmes	-	-	-	-
C.3	Special Areas Programmes-	6.11	2.30	-	8.41
	Other Special Areas Programmes	6.11	2.30	-	8.41
C.4	Irrigation & Flood Control-	-	0.69	-	0.69
	Major Irrigation	-	-	-	-
	Medium Irrigation	-	-	-	-
	Minor Irrigation	-	0.69	-	0.69
	Command Area Development	-	-	-	-
	Flood Control & Drainage	-	-	-	-

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

A. EXPENDITURE BY FUNCTION-(Concl'd.)					
	Description	Revenue	Capital	L&A	Total
(₹ in crore)					
C.5	Energy-	-	-	-	-
	Power	-	-	-	-
C.6	Industry & Minerals-	0.18	-	-	0.18
	Village & Small Industries	0.18	-	-	0.18
	Iron and Steel Industries	-	-	-	-
	Non- Ferrous Mining & Metallurgical Industries	-	-	-	-
	Other Industries & Minerals	-	-	-	-
C.7	Transport-	-	15.46	-	15.46
	Roads & Bridges	-	15.46	-	15.46
	Road Transport	-	-	-	-
C.8	Communication	-	-	-	-
C.9	Science, Technology & Environment-	-	-	-	-
	Ecology & Environment	-	-	-	-
	Other Scientific and Environment Research	-	-	-	-
C.10	General Economic Services-	0.27	-	.	0.27
	Secretariat- Economic Services	-	-	-	-
	Tourism	-	-	-	-
	Census Surveys & Statistics	0.27	-	-	0.27
	Investment in General Financial and Trading Institutions	-	-	-	-
	Other General Economic Services	-	-	-	-
	Total Economic Services	6.56	21.25	-	27.81
D.	Loans to Government Servants etc.-				
	Loans to Government Servants etc.	-	-	-	-
	Misc. Loans	-	-	-	-
	Total Loans to Government Servants etc.	-	-	-	-
E.	Public Debt-				
	Internal Debt of the State Government	-	-	-	-
	Loans and Advances from the Central Government	-	-	-	-
	Total Public Debt	-	-	-	-
F.	Inter-State Settlement	-	-	-	-
	Total Consolidated Fund of UT Expenditure	1,51.40	24.59	-	1,75.99

4 STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Concl.d.)

B. EXPENDITURE BY NATURE				
	Object of Expenditure	2019-2020 (31 October 2019 to 31 March 2020)		
		Revenue	Capital	Total
	(1)	(2)	(3)	(4)
		(₹ in crore)		
1	Salary	45.51	-	45.51
2	Works	-	21.59	21.59
3	Grants-in-Aid	0.85	-	0.85
4	Pensions and Gratuities	74.08	-	74.08
5	Material and Supplies	1.04	-	1.04
6	Honorarium and Renumeration	2.26	-	2.26
7	Electricity Charges	0.10	-	0.10
8	Rent Rate and Taxes	0.24	-	0.24
9	Office Expenses	7.80	-	7.80
10	POL	0.21	-	0.21
11	Compensation	3.53	-	3.53
12	Others	15.78	3.00	18.78
	TOTAL	1,51.40	24.59	1,75.99

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

(Figures in bold represent expenditure yet to be apportioned and retained in UT of Jammu and Kashmir)					
Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
A- Capital Account of General Services-					
4047-	Capital Outlay on Other Fiscal Services	4.07	-	-	-
					4.07
4055-	Capital Outlay on Police	13,56.87	-	3.26	3.26
					13,56.87
4058-	Capital Outlay on Stationery and Printing	34.95	-	-	-
					34.95
4059-	Capital Outlay on Public Works	61,53.33	-	0.01	0.01
					61,53.33
4070-	Capital Outlay on Other Administrative Services	1,04.39	-	-	-
					1,04.39
4075-	Capital Outlay on Miscellaneous General Services	1,63.21	-	-	-
					1,63.21
Total-A-Capital Account of General Services		78,16.82	-	3.27	3.27
					78,16.82
B- Capital Account of Social Services-					
(a) Capital Account of Education, Sports, Art and Culture-					
4202-	Capital Outlay on Education, Sports, Art and Culture	69,82.53	-	0.07	0.07
					69,82.53
Total-B(a)-Capital Account of Education, Sports, Art and Culture		69,82.53	-	0.07	0.07
					69,82.53

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

(Figures in bold represent expenditure yet to be apportioned and retained in UT of Jammu and Kashmir)					
Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
B- Capital Account of Social Services-(Contd.)					
(b) Capital Account of Health and Family Welfare-					
4210-	Capital Outlay on Medical and Public Health	49,06.22	-	-	-
					49,06.22
4211-	Capital Outlay on Family Welfare	7.97	-	-	-
					7.97
	Total-B(b)-Capital Account of Health and Family Welfare	49,14.19	-	-	-
					49,14.19
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-					
4215-	Capital Outlay on Water Supply and Sanitation	79,46.76	-	-	-
					79,46.76
4216-	Capital Outlay on Housing	3,74.07	-	-	-
					3,74.07
4217-	Capital Outlay on Urban Development	49,94.90	-	-	-
					49,94.90
	Total-B(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development	1,33,15.73	-	-	-
					1,33,15.73

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
B- Capital Account of Social Services- (Contd.)					
(d) Capital Account of Information and Broadcasting-					
4220-	Capital Outlay on Information and Publicity	33.49	-	-	-
					33.49
	Total-B (d)-Capital Account of Information and Broadcasting	33.49	-	-	-
					33.49
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-					
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3,05.38	-	-	-
					3,05.38
	Total-B (e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,05.38	-	-	-
					3,05.38
(g) Capital Account of Social Welfare and Nutrition-					
4235-	Capital Outlay on Social Security and Welfare	27,77.63	-	-	-
					27,77.63

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
B- Capital Account of Social Services- (Concl.d.)					
(g) Capital Account of Social Welfare and Nutrition-(Concl.d.)					
4236-	Capital Outlay on Nutrition	3,70.83	-	-	-
					3,70.83
	Total-B(g)-Capital Account of Social Welfare and Nutrition	31,48.46	-	-	-
					31,48.46
(h) Capital Account of Other Social Services-					
4250-	Capital Outlay on Other Social Services	3,72.61	-	-	-
					3,72.61
	Total-B(h)- Capital Account of Other Social Services	3,72.61	-	-	-
					3,72.61
	Total-B-Capital Account of Social Services	2,90,72.39	-	0.07	0.07
					2,90,72.39
C- Capital Account of Economic Services-					
(a) Capital Account of Agriculture and Allied Activities-					
4401-	Capital Outlay on Crop Husbandry	19,46.40	-	(-)0.56	(-)0.56
					19,46.40
4402-	Capital Outlay on Soil and Water Conservation	3,90.95	-	-	-
					3,90.95
4403-	Capital Outlay on Animal Husbandry	3,71.43	-	0.15	0.15
					3,71.43

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(a) Capital Account of Agriculture and Allied Activities-					
4404-	Capital Outlay on Dairy Development	11.56	-	-	-
					11.56
4405-	Capital Outlay on Fisheries	2,22.30	-	-	-
					2,22.30
4406-	Capital Outlay on Forestry and Wild Life	9,33.44	-	-	-
					9,33.44
4408-	Capital Outlay on Food, Storage and Warehousing	32,67.49	-	3.21	3.21
					32,67.49
4415-	Capital Outlay on Agricultural Research and Education	3,36.08	-	-	-
					3,36.08
4416-	Investments in Agricultural Financial Institutions	#	-	-	-
					#
4425-	Capital Outlay on Co-operation	4,01.61	-	-	-
					4,01.61
4435-	Capital Outlay on Other Agricultural Programmes	4.07	-	-	-
					4.07
Total-C(a)-Capital Account of Agricultural & Allied Activities		78,85.33	-	2.80	2.80
					78,85.33

Negligible ₹ 0.40 lakh only.

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(b) Capital Account of Rural Development-					
4515-	Capital Outlay on Other Rural Development Programmes	1,02,59.36	-	-	-
					1,02,59.36
Total-C(b)-Capital Account of Rural Development		1,02,59.36	-	-	-
					1,02,59.36
(c) Capital Account of Special Areas Programmes-					
4575-	Capital Outlay on Other Special Areas Programmes	36,88.82	-	2.30	2.30
					36,88.82
Total-C(c)-Capital Account of Special Areas Programmes		36,88.82	-	2.30	2.30
					36,88.82
(d) Capital Account of Irrigation and Flood Control-					
4701-	Capital Outlay on Medium Irrigation	12,57.66	-	-	-
					12,57.66
4702-	Capital Outlay on Minor Irrigation	20,60.63	-	0.69	0.69
					20,60.63

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

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(d) Capital Account of Irrigation and Flood Control-(Concl.)					
4705-	Capital Outlay on Command Area Development.	3,22.06	-	-	-
					3,22.06
4711-	Capital Outlay on Flood Control Projects	16,96.00	-	-	-
					16,96.00
	Total-C(d)-Capital Account of Irrigation and Flood Control	53,36.35	-	0.69	0.69
					53,36.35
(e) Capital Account of Energy-					
4801-	Capital Outlay on Power Projects	1,42,12.80	-	-	-
					1,42,12.80
	Total-C(e)- Capital Account of Energy	1,42,12.80	-	-	-
					1,42,12.80 ^(A)
(f) Capital Account of Industry and Minerals-					
4851-	Capital Outlay on Village and Small Industries	18,18.59	-	-	-
					18,18.59
4852-	Capital Outlay on Iron and Steel Industries	2,09.24	-	-	-
					2,09.24

(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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(f) Capital Account of Industry and Minerals-(Concl'd.)					
4853-	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	77.70	-	-	-
					77.70
4854-	Capital Outlay on Cement and Non-Metallic Mineral Industries	0.24	-	-	-
					0.24
4858-	Capital Outlay on Engineering Industries	1.25	-	-	-
					1.25
4860-	Capital Outlay on Consumer Industries	31.34	-	-	-
					31.34
4875-	Capital Outlay on Other Industries	0.06	-	-	-
					0.06
4885-	Capital Outlay on Industries and Minerals	42.73	-	-	-
					42.73
Total-C(f)-Capital Account of Industry and Minerals		21,81.15	-	-	-
					21,81.15
(g) Capital Account of Transport-					
5054-	Capital Outlay on Roads and Bridges	1,37,08.19	-	15.46	15.46
					1,37,08.19

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

Major Head	Description	Progressive Expenditure upto	Amount allocated to UT of Ladakh	Expenditure during	Progressive Expenditure upto
		2019-2020 (ending 30 October 2019)		2019-2020 (31 Oct. 2019 to 31 March 2020)	2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Contd.)					
(g) Capital Account of Transport-(Concl.d.)					
5055-	Capital Outlay on Road Transport	2,63.25	-	-	-
					2,63.25
5056-	Capital Outlay on Inland Water Transport	27.74	-	-	-
					27.74
	Total-C(g)- Capital Account of Transport	1,39,99.18	-	15.46	15.46
					1,39,99.18
(h) Capital Account of Communication-					
5275-	Capital Outlay on Other Communication Services	0.02	-	-	-
					0.02
	Total-C(h)-Capital Account of Communication	0.02	-	-	-
					0.02
(i) Capital Account of Science Technology and Environment-					
5425-	Capital Outlay on Other Scientific and Environmental Research	1,59.34	-	-	-
					1,59.34
	Total-C(i)- Capital Account of Science Technology and Environment	1,59.34	-	-	-
					1,59.34

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Concl.d.)(Figures in **bold** represent expenditure yet to be apportioned and retained in UT of Jammu and Kashmir)

Major Head	Description	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Amount allocated to UT of Ladakh	Expenditure during 2019-2020 (31 Oct. 2019 to 31 March 2020)	Progressive Expenditure upto 2019-2020 (ending 31 March 2020)
(₹ in crore)					
C- Capital Account of Economic Services- (Concl.d.)					
(j) Capital Account of General Economic Services- (Concl.d.)					
5452- Capital Outlay on Tourism		22,84.78	-	-	-
					22,84.78
5465- Investments in General Financial and Trading Institutions		6,08.19	-	-	-
					6,08.19 (B)
5475- Capital Outlay on Other General Economic Services		54,96.23	-	-	-
					54,96.23
Total-C(j)-Capital Account of General Economic Services		83,89.20	-	-	-
					83,89.20
Total-C-Capital Account of Economic Services		6,61,11.55	-	21.25	21.25
					6,61,11.55
Grand Total		10,30,00.76	-	24.59	24.59
					10,30,00.76 (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 Heads 5465 and 4801 of this Statement also.

Explanatory Notes

- (i) No investment of UT Government was in the share capital of various concerns during 31 October 2019 to 31 March 2020. However, there was an investment of ₹ 34,28.03 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.

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

Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Ladakh	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31 Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
A Public Debt -					
					(₹ in crore)
6003 Internal Debt of the State Government[1]	4,54,29.09	-	-	-	-
					4,54,29.09
Market Loans	3,42,90.80	-	-	-	-
					3,42,90.80
WMA[2]	6,92.11	-	-	-	-
					6,92.11
Bonds	35,37.55	-	-	-	-
					35,37.55
Loans from Financial Institutions	35,38.31	-	-	-	-
					35,38.31
Special Securities issued to National Small Savings Fund	33,70.32	-	-	-	-
					33,70.32
6004 Loans and Advances from the Central Government-	12,37.13	-	-	-	-
					12,37.13
Non-Plan Loans	96.29	-	-	-	-
					96.29
Loans for State/ Union Territory Plan Schemes	10,55.02	-	-	-	-
					10,55.02

[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 yet to be apportioned and retained in UT of Jammu and Kashmir)					
Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Ladakh	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
A Public Debt -(Concld.)					
					(₹ in crore)
6004 Loans and Advances from the Central Government- (Concld.)					
Loans for Central Plan Schemes	-	-	-	-	-
Loans for Centrally Sponsored Plan Schemes	-	-	-	-	-
Other Loans	47.04	-	-	-	-
					47.04
Centrally Sponsored Schemes	-	-	-	-	-
Other Loans for States/ Union Territory with Legislature	38.78	-	-	-	-
					38.78
Total Public Debt	4,66,66.22	-	-	-	-
					4,66,66.22
B Other Liabilities- Public Account-					
Small Savings, Provident Funds etc.	2,71,61.62	-	60.17	56.35	3.82
					2,71,61.62
Reserve Funds Bearing Interest	12,60.62	-	-	-	-
					12,60.62
Reserve Funds not Bearing Interest	15,33.95	-	0.01	4.44	(-)4.43
					15,33.95

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

Nature of Borrowings	Balance as on 31 October 2019	Amount allocated to UT of Ladakh	Receipts during 31 Oct. 2019 to 31 March 2020	Repayments during 31Oct. 2019 to 31 March 2020	Balance as on 31 March 2020
B Other Liabilities-(Concl'd.)					
Public Account- (Concl'd.)					
					(₹ in crore)
Deposits Bearing Interest	53.67	-	21.88	17.65	4.23
					53.67
Deposits not Bearing Interest	68,60.56	-	48.08	8,65.02	(-)8,16.94
					68,60.56
Total Other Liabilities	3,68,70.42	-	1,30.14	9,43.46	(-)8,13.32
					3,68,70.42
Total Public Debt and Other Liabilities	8,35,36.64	-	1,30.14	9,43.46	(-)8,13.32 (A)
					8,35,36.64 (A)

(A) Figures are under reconciliation with Government (December 2020).

For details on amortization arrangements, service of debt etc. explanatory notes to this statement at pages 31, 32 and 33 may be seen.

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

Explanatory Notes to Statement 6

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 was ₹ 33,70.32 crore which is yet to be apportioned between two successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh and retained in Union Territory of Jammu and Kashmir.

3 Loans and Advances from Government of India:-

Details are given in Statement No.17.

There was a outstanding balance of ₹ 12,37.13 crore at the end of 30 October 2019 which is yet to be apportioned between the successor Union Territory of Jammu & Kashmir and Union Territory of Ladakh. The balance has been retained in the Union Territory of Jammu and Kashmir.

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 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 1 April 2019 to 30 October 2019 and 31 October 2019 to 31 March 2020 were as shown below:-

	2019-20 (ending 31 March 2020)	2019-20 (ending 30 October 2019)
		(₹ in crore)
(i) Gross Debt and Other Obligations outstanding at the end of the year -		
(a) Public Debt and Small Savings, Provident Funds etc.	3.82	7,38,27.84
	7,38,27.84	
(b) Other Obligations	(-)8,17.14	97,08.80
	97,08.80	
	(-)8,13.32	8,35,36.64
Total (i)	8,35,36.64	
(ii) Interest paid by the Government-		
(a) On Public Debt and Small Savings, Provident Funds etc.	-	33,15.78
(b) On Other Obligations	-	39.63
Total (ii)	-	33,55.41
(iii) Deduct-		
(a) Interest received on Loans and Advances given by the Government	-	0.31
(b) Interest realised on Investment of Cash Balances	-	1.70
Total (iii)	-	2.01
(iv) Net Interest charges	-	33,53.40

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Conclld.)**Explanatory Notes to Statement 6-(Conclld.)****5 Service of debt - (Conclld.)**

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 1 April 2019 to 30 October 2019 and 31 October 2019 to 31 March 2020 were as shown below:-

	2019-20 (ending 31 March 2020)	2019-20 (ending 30 October 2019)
		(₹ in crore)
(v) Percentage of gross interest {item (ii)} to total Revenue Receipts	-	11.17
(vi) Percentage of net interest { item (iv)} to total Revenue Receipts	-	11.16

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

6 Appropriation for reduction or avoidance of debt.

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/ Loanee Groups1	Balance on 31 October 2019	Balance allocated to UT of Ladakh	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020	Write-off of Irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							(₹ in crore)
General services-							
Statutory Corporations	-	-	-	-	-	-	-
Government Companies	-	-	-	-	-	-	-
Total – General Services	-	-	-	-	-	-	-
Social Services-							
Universities/Academic Institutions	-	-	-	-	-	-	
Panchayati Raj Institutions	-	-	-	-	-	-	
Municipalities/Municipal Councils/Municipal Corporations	12.74	-	-	-	-	-	Information awaited from Government (December 2020)
						12.74	
Urban Development Authorities	1.91	-	-	-	-	-	
						1.91	
Housing Boards	2.90	-	-	-	-	-	
						2.90	
State Housing Corporation	-	-	-	-	-	-	
Statutory Corporations	-	-	-	-	-	-	
Government Companies	-	-	-	-	-	-	
Co-operative Societies/ Co-operative Corporations/							
Banks	-	-	-	-	-	-	
Others	1,28.93	-	-	-	-	-	
						1,28.93	
Total- Social Services	1,46.48	-	-	-	-	-	
						1,46.48	

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

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/ Loanee Groups ¹	Balance on 31 October 2019	Balance allocated to UT of Ladakh	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020	Write-off of Irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
							(₹ in crore)
Economic Services-							
Panchayati Raj Institutions	0.01		-	-	-	-	
						0.01	
Municipalities/Municipal Councils/Municipal Corporations	-	-	-	-	-	-	
Urban Development Authorities	-	-	-	-	-	-	
Statutory Corporations	4,11.23	-	-	-	-	-	
						4,11.23	
Government Companies	4,95.80	-	-	-	-	-	
						4,95.80	
Co-operative Societies/ Co-operative Corporations/ Banks	9.77	-	-	-	-	-	
						9.77	
Others	6,55.58	-	-	-	-	-	
						6,55.58	
Total- Economic Services	15,72.39	-	-	-	-	-	
						15,72.39	
Govt. Servants -							
Govt. Servants	21.57	-	-	0.03	-	(-)0.03	
						21.57	
Total Govt. Servants	21.57	-	-	0.03	-	(-)0.03	
						21.57	
Total – Loans and Advances	17,40.44	-	-	0.03	-	(-)0.03	
						17,40.44	\$

\$ 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 VolumeII.

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Sectors/Loanee Groups ¹	Balance on 31 October 2019	Balance allocated to UT of Ladakh	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020	Write-off of Irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							

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

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

Data/ information awaited from Government (December 2020)

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03-2020	Write off of irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payments in arrears (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-[1]							
B- Loans for Social Services-							
Education, Sports, Art and Culture	5.46	-	-	-	-	-	-
						5.46	
Health and Family Welfare	1.93	-	-	-	-	-	-
						1.93	
Water Supply, Sanitation Housing and Urban Development	35.30	-	-	-	-	-	-
						35.30	
Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	0.13	-	-	-	-	-	-
						0.13	
Social Welfare and Nutrition	1,03.53	-	-	-	-	-	-
						1,03.53	
Other Social Services	0.13	-	-	-	-	-	-
						0.13	
C- Loans for Economic Services -							
Loans for Agriculture and Allied Activities	40.65	-	-	-	-	-	-
						40.65	
Loans for Rural Development	0.05	-	-	-	-	-	-
						0.05	
Loans for Special Areas Programmes	1.43	-	-	-	-	-	-
						1.43	

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

(A) Information awaited from Government across the Statement (December 2020).

^ Negligible less than ₹ 0.01 crore 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 yet to be apportioned and retained in UT of Jammu and Kashmir)

Head of account	Balance on 31 October 2019	Balance allocated to UT of Jammu & Kashmir	Disbursements during 31-10-2019 to 31-03-2020	Repayments during 31-10-2019 to 31-03- 2020	Write off of irrecover- able loans and advances	Balance on 31 March 2020 (2+4)-(5+6)	Interest payments in arrears (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Concl'd.)							
C- Loans for Economic Services -(Concl'd.)							
Energy	85.05	-	-	-	-	-	
						85.05	
Loans for Industry and Minerals	7,99.63	-	-	-	-	-	
						7,99.63	
Transport	6,10.62	-	-	-	-	-	
						6,10.62	
General Economic Services	34.96	-	-	-	-	-	
						34.96	
Government Servents-	21.57	-	-	0.03	-	(-)0.03	
						21.57	
Total	17,40.44	-	-	0.03	-	(-)0.03	
						17,40.44	

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 2020			Eraliest period to which arrears relate
	Principal	Inerest	Total	
				Total loans outstanding against Entity on 31 March 2020
(₹ in crore)				

Information awaited from Government (December 2020)

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 yet to be apportioned and retained in UT of Jammu and Kashmir)

- (a) DETAILED LOAN ACCOUNTS MAINTAINED BY 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 2019-2020 (ending 31-03-2020).

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)	-	-
		10.51	0.39
	202-Advances for purchase of Motor Conveyances	-	-
		1.03	0.04
	Total	-	-
		11.54	0.43

(A) While the detailed accounts of House Building Advances are kept in the 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 period 31 October 2019 to 31 March 2020						
(The figures in bold represent the investment yet to be apportioned and retained in UT of Jammu and Kashmir)						
(₹ in crore)						
S.No	Name of the Concern (A)	2019-20 (ending 31-03-2020)			2019-20 (ending 30-10-2019)	
		Number of concerns	Investment at the end of 31 March 2020	Dividend/ Interest received during 31 Oct. 2019 to 31 March 2020	Number of concerns	Investment at the end of 30 October 2019
1	Statutory Corporation	3	-	Nil		Nil
			3,74.34 *		3	3,74.33
2	Rural Banks	2	-	Nil		Nil
			45.82		2	45.82
3	Government Companies	37	-	Nil		Nil
			29,59.71		37	29,59.71
4	Other Joint Stock Companies and Partnership	2	-	Nil		Nil
			0.34		2	0.34
5	Co-operative Institution and Local Bodies	8	-	Nil		Nil
			47.83		8	47.83
TOTAL		52	-	Nil		Nil
			34,28.04 ^(B) *		52	34,28.03

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

(B) The figures are under reconciliation with Government and PSUs concerned (December 2020).

(*) Differs from previous Finance Accounts 01.04.2019 to 30.10.2019 by ₹ 0.01 crore due to revised figures furnished by State Financial Corporation.

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 2020 in various Sectors are given below:-

(The figures in **bold** represent the outstanding Guarantees 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 31 October 2019 to 31 March 2020		Outstanding at the beginning of 31 October 2019		Additions during the 31 October 2019 to 31 March 2020		Deletions during the 31 October 2019 to 31 March 2020		Invoked during 31 October 2019 to 31 March 2020		Outstanding at the end 31 March 2020 (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(2)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		6,53.70		2,29.31								2,29.31				
2	Cooperative (6)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,02.16		34.79								34.79				
3	State Financial Corporation (1)*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		50.00		45.03								45.03				
4	Other Institutions(7)*	-	-	-		-	-	-		-	-	-		-	-	-
		1,03.08		1,42.94	1.65							1,42.94	1.65			
5	Total (16)*	-	-	-		-	-	-		-	-	-		-	-	-
		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 2020 as shown in the Union Territory Budget 2019-20 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 (December 2020).

(B) No commission/fee was received by the Union Territory Government during 31 October 2019 to 31 March 2020.

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)#		
	31-10-2019 to 31-03-2020			31-10-2019 to 31-03-2020		
	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)						
1 Urban Local Bodies-						
(i) Municipal Corporations	-	-	-	-	-	-
(ii) Municipalities/ Municipal Councils	-	-	-	-	-	-
(iii) Others	-	-	-	-	-	-
2 Public Sector Undertakings -						
(i) Government Companies	-	-	-	-	-	-
(ii) Statutory Corporations	-	-	-	-	-	-
3 Autonomous Bodies-						
(i) Universities	-	-	-	-	-	-
(ii) Development Authorities	-	-	-	-	-	-
(iii) Cooperative Institutions	-	-	-	-	-	-
(iv) Others	0.01	-	0.01	-	-	-
4 Non-Government Organisations						
	-	-	-	-	-	-
5 Others						
	0.84	-	0.84	-	-	-
Total	0.85	-	0.85	-	-	-

Information is awaited from State Government (December 2020).

(ii) Grants-in-aid given in kind

The information in respect of the Grants-in-aid given in kind is awaited from UT Government (December 2020).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals		
	31 October 2019 to 31 March 2020		
	Charged	Voted	Total
			(₹ in crore)
Expenditure Heads (Revenue Account)	6.18	1,45.22	1,51.40
Expenditure Heads (Capital Account)	-	24.59	24.59
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	-	-	-
Total	6.18	1,69.81	1,75.99
E. Public Debt-			
Internal Debt of the UT Government	-	-	-
Loans and Advances from the Central Government	-	-	-
F. Loans and Advances-			
Loans for General Services	-	-	-
Loans for Social Services	-	-	-
Loans for Economic Services	-	-	-
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		
	31 October 2019 to 31 March 2020		
	Charged	Voted	Total
	(₹ in crore)		

G. Inter-State Settlement-

Inter-State Settlement

- - -

H. Transfer to Contingency Fund-

Transfer to Contingency Fund

- - -

(i) The percentage of Charged Expenditure and Voted Expenditure to total Expenditures during 31 October 2019 to 31 March 2020 was as under:-

Percentage of total Expenditure		
Year	Charged	Voted
2019-20 (31-10-2019 to 31-03-2020)	3.50	96.50

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
(₹ in crore)				
CAPITAL AND OTHER EXPENDITURE-				
Capital Expenditure-				
Public Works	61,53.33	-	0.01	0.01
				61,53.33
Other General Services	16,63.49	-	3.26	3.26
				16,63.49
Social Services-				
Education, Sports, Art and Culture	69,82.53	-	0.07	0.07
				69,82.53
Health and Family Welfare	49,14.19	-	-	-
				49,14.19
Water Supply, Sanitation, Housing and Urban Development	1,33,15.73	-	-	-
				1,33,15.73
Information and Broadcasting	33.49	-	-	-
				33.49
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,05.38	-	-	-
				3,05.38
Social Welfare and Nutrition	31,48.46	-	-	-
				31,48.46
Other Social Services	3,72.61	-	-	-
				3,72.61
Total- Social Services	2,90,72.39	-	0.07	0.07
				2,90,72.39
Economic Services-				
Agriculture and Allied Activities	78,85.33	-	2.80	2.80
				78,85.33
Rural Development	1,02,59.36	-	-	-
				1,02,59.36

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
(₹ in crore)				
CAPITAL AND OTHER EXPENDITURE-				
Capital Expenditure-				
Special Areas Programmes	36,88.82	-	2.30	2.30
				36,88.82
Irrigation and Flood Control	53,36.35	-	0.69	0.69
				53,36.35
Energy	1,42,12.80	-	-	-
				1,42,12.80 (A)
Industry and Minerals	21,81.15	-	-	-
				21,81.15
Transport	1,39,99.18	-	15.46	15.46
				1,39,99.18
Communication	0.02	-	-	-
				0.02
Science, Technology and Environment	1,59.34	-	-	-
				1,59.34
General Economic Services	83,89.20	-	-	-
				83,89.20 (A)
Total- Economic Services	6,61,11.55	-	21.25	21.25
				6,61,11.55 (A)
Total-Capital Expenditure	10,30,00.76	-	24.59	24.59
				10,30,00.76 (A)
Loans and Advances-				
Social Services-				
Education, Sports, Art and Culture	5.46	-	-	-
				5.46
Health and Family Welfare	1.93	-	-	-
				1.93

(A) Please refer foot note (A) and (B) below Major Heads 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 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Loans and Advances-(Concl'd.)				
Social Services-(Concl'd.)				
Water Supply, Sanitation, Housing and Urban Development	35.30	-	-	-
				35.30
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.13	-	-	-
				0.13
Social Welfare and Nutrition	1,03.53	-	-	-
				1,03.53
Other Social Services	0.13	-		-
				0.13
Total Social Services	1,46.48	-	-	1,46.48
Economic Services -				
Agriculture and Allied Activities	40.65	-	-	-
				40.65
Rural Development	0.05	-	-	-
				0.05
Special Areas Programmes	1.43	-	-	-
				1.43
Energy	85.05	-	-	-
				85.05 ^(B)
Industry and Minerals	7,99.63	-	-	-
				7,99.63
Transport	6,10.62	-	-	-
				6,10.62

* 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 2019-20 (ending 31 March 2020)-(Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Loans and Advances-(Concl'd.)				
Economic Services -				
General Economic Services	34.96	-	-	-
				34.96
Total- Economic Services	15,72.39	-	-	-
				15,72.39
Loans to Government Servants	21.57	-	(-)0.03	(-)0.03
				21.57
Total-Loans and Advances	17,40.44	-	(-)0.03	(-)0.03
				17,40.44
Total-Capital and Other Expenditure	10,47,41.20	-	24.56	24.56
				10,47,41.20
Deduct				
Contribution from Contingency Fund				
Contribution from Miscellaneous Capital Receipts	28.10	-	-	-
				28.10
Contributions from Development Funds, Reserve Funds etc.	-	-	-	-
Net- Capital and Other Expenditure	10,47,13.10	-	24.56	24.56
				10,47,13.10
PRINCIPAL SOURCES OF FUNDS				
Revenue Surplus (+)/ Deficit (-) for 2019-20 (31-10-2019 to 31-03-2020)			(-)58.69	
Add- Adjustment on Account of Retirement/ Disinvestment	(-)28.10	-	-	-
				(-)28.10

(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 2019-20 (ending 31 March 2020)- (Contd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
PRINCIPAL SOURCES OF FUNDS				
Debt -				
Internal Debt of the State Government	4,54,29.09	-	-	-
				4,54,29.09
Loans and Advances from the Central Government	12,37.13	-	-	-
				12,37.13
Small Savings, Provident Fund, etc.	2,71,61.62	-	3.82	3.82
				2,71,61.62
TOTAL - Debt	7,38,27.84	-	3.82	3.82
				7,38,27.84
Other Obligations-				
Contingency Fund	1.00	-	-	-
				1.00
Reserve Funds	28,05.43	-	(-)4.43	(-)4.43
				28,05.43
Deposits and Advances	69,01.54	-	(-)8,12.71	(-)8,12.71
				69,01.54
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	(-)3,49.24	-	5.52	5.52
				(-)3,49.24
Remittances	28,47.49	-	(-)0.28	(-)0.28
				28,47.49
TOTAL - Other Obligations	1,22,06.22	-	(-)8,11.90	(-)8,11.90
				1,22,06.22
TOTAL - Debt and Other Obligations	8,60,34.06	-	(-)8,08.08	(-)8,08.08
				8,60,34.06

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 31 March 2020)- (Concl'd.)**

(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

	On 31 October 2019	Amount allocated to UT of Ladakh	During the Period 31-10-2019 to 31-03-2020	On 31 March 2020
				(₹ in crore)
Deduct - Cash Balance	(-)4,41.95	-	(-)8,91.33	(-)8,91.33
				(-)4,41.95
Deduct - Investments	3,94.78	-	-	-
				3,94.78
Add-Amount closed to Government Account for the period from 31-10-2019 to 31-03-2020	-	-	-	-
				-
Net Provision of Funds	8,60,53.13	-	24.56	83.25 A
				8,60,53.13

A Differs from ₹ 24.56 crore by Revenue Deficit ₹ 58.69 crore.

(₹ 58.69 crore Revenue Deficit). There was also a difference of ₹ 58.69 crore between the Capital and other Expenditure for the period from 31 October 2019 to end of 31 March 2020 and the net provision of funds therefore, which represents cumulative Revenue Deficit and amount closed to Union Territory Government Account.

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 2020

(Figures in **bold** represent balances 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)
8,43,40.79 ^[1]	A to D and, Part of L (MH 8680 only)	Consolidated Fund	
83.28		Government Account	
	E	Public Debt	-
			4,66,66.22
(-)0.03	F	Loans and Advances	
17,40.44 \$			
		Contingency Fund	
		Contingency Fund	-
			1.00
		Public Account	
	I	Small Savings, Provident Funds, etc.	3.82
			2,71,61.62
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	
		Gross Balance	-
			12,71.48
-		Investments	
10.86 ^			
		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	(-)4.43
			15,33.95
		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	4.23
			53.67
		(ii) Deposits not Bearing Interest	(-)8,16.94
			68,60.56
		(iii) Advances	
-			
12.69			

[1] Please see page No.49 volume-I to understand how this figure is arrived at.

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

^ Details of Investment awaited from Government (October 2020).

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 2020**(Figures in **bold** represent balances yet to be apportioned and retained in UT of Jammu and Kashmir)

Debit balance	Sector of the General Account	Name of Account	Credit balance
(₹ in crore)			(₹ in crore)
	L	Suspense and Miscellaneous	
-		Investments	
3,83.92 ^			
-		Other Items (Net)	5.52
3,49.24			
	M	Remittances	(-)0.28
			28,47.49
(-)8,91.33	N	Cash Balance	
(-)4,41.95 *			-
(-)8,08.08			(-)8,08.08
8,63,95.99		TOTAL	8,63,95.99

^ Details of Investment awaited from Government (October 2020).

* 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. Refer footnote '@' 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 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 (30 October 2019) 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 can not 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, 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 2020) has been arrived at as under:-

Debit	Details	Credit
(₹ in crore)		(₹ in crore)
8,43,40.79*	A. Amount at the Debit of Government Account on 30 October 2019	
	Amount at the Debit of Government Account on 31 October 2019	
-	B. Receipt Heads (Revenue Account)	92.71
-	C. Receipt Heads (Capital Account)	-
1,51.40	D. Expenditure Heads (Revenue Account)	
24.59	E. Expenditure Heads (Capital Account)	-
-	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	-
-	G. Amount at the Debit of Government Account on 30 October 2019	8,43,40.79
	Amount at the Debit of Government Account on 31 March 2020	83.28
1,75.99	TOTAL	1,75.99
8,43,40.79		8,43,40.79

(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

Union Territory of Ladakh

1. **Entity and Accounting Period:**

The Finance Accounts 2019-2020 (31 October 2019 to 31 March 2020) of the Union Territory of Ladakh (Section 'B') has been compiled based on the initial Accounts rendered by 11 Treasuries including 02 District Treasuries, and Advices of the Reserve Bank of India.

There were delays ranging from 03 to 18 days in the submission of monthly Accounts by the treasuries during the period from 31 October 2019 to 31 March 2020. However, there was no exclusion of Accounts at the end of the year 2019-2020 (31 October 2019 to 31 March 2020).

2. **Quality of Accounts:**

i **Booking under Minor Head-800- 'Other Receipts' and 'Other Expenditure'**

Minor Head-800-Other Receipts/ Other Expenditure is intended to be operated only when the appropriate Minor Head has not been provided in the Accounts. Routine operation of Minor Head-800 for budgeting and accounting renders the Accounts opaque without identifying the Receipt/ Expenditure (as the case may be) to its appropriate object of Revenue or Expenditure. During the period 31 October 2019 to 31 March 2020, ₹ 34.50 crore (including Revenue Receipt of ₹ 32.19 crore representing Sale of Power and Misc. Power Receipts under Major Head-0801) under 21 Revenue Major Heads of Accounts constituting about 37.21 *per cent* of the total Revenue Receipts of ₹ 92.71 crore, was recorded under the Minor Head-800-'Other Receipts'. Instances where a substantial proportion (50 *per cent* or more/ significant amount) of the Receipts under a Major Head was classified/ booked under the Minor Head-800-Other Receipts are listed at (**Annexure-A**).

ii **Reconciliation of Receipts and Expenditure between Controlling Officers (COs) and Accountant General (A&E):**

During the period from 31 October 2019 to 31 March 2020, no reconciliation was conducted by any of the Controlling Officer.

iii **Cash Balance:**

There is a net difference of ₹ 0.36 crore (Credit) as on 31 March 2020 (31 October 2019 to 31 March 2020) between the Cash Balance of the Government with Reserve Bank of India (RBI) as reflected in books of Accountant General ₹ 8,91.33 crore and

that as reported by the RBI ₹ 8,91.69 crore (worked out by Accountant General by excluding the transactions from 1 April 2019 to 30 October 2019 and transactions relating to UT of Jammu and Kashmir from 31 October 2019 to 31 March 2020). During the period 31 October 2019 to 31 March 2020, no penal interest was claimed on delay, non-settlement of claims by Union Territory Government of Ladakh from the Bank.

iv Revenue/ Fiscal Deficit:

During the period 31 October 2019 to 31 March 2020, under most of the Heads of Account nil expenditure is appearing for which the Budget Provisions had been made and passed by the Parliament. Though, the matter was repeatedly taken up with the Administration of Ladakh seeking the Head of Account from which the expenditure was met or reasons for savings, the response of the Administration of UT of Ladakh is awaited (June 2021). Accordingly, the Accounts have been prepared on the basis of figures booked by Accountant General based on the figures appearing in the Monthly Accounts for the aforesaid period rendered by the account rendering units of Administration of Ladakh to Accountant General for inclusion in the Accounts of Union Territory of Ladakh. In view of Nil expenditure under most of the Head of Account, it is not possible to work out the actual fiscal parameters of the Union Territory of Ladakh for the period 31 October 2019 to 31 March 2020.

3. Other Items:

i (a) Liabilities on retirement benefits:

The Expenditure during the period from 31 October 2019 to 31 March 2020 on “Pension and Other Retirement Benefits” to Union Territory Employees was ₹ 74.08 crore (including ₹ 1.05 crore towards leave encashment benefits), which constitutes 48.93 *per cent* of total Revenue Expenditure of ₹ 151.40 crore and 79.91 *per cent* of total Revenue Receipts of ₹ 92.71 crore.

(b) Defined Contribution Pension Scheme:

During 2019-2020 (31 October 2019 to 31 March 2020), the Union Territory Government contributed an amount of ₹ 0.66 crore as Government share and the employees also contributed their share of ₹ 21.22 crore. There was short contribution by the UT Government to the extent of ₹ 20.56 crore. The entire amount of ₹ 21.88 crore was transferred to the Minor Head 117- “Defined Contribution Pension Scheme for Government Employees” (New Pension Scheme) for the Government Employees

under Major Head 8342- “Other Deposits”. Out of ₹ 21.88 crore, ₹ 17.65 crore was transferred from this Head of Deposit Account to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. As such, as on 31 March 2020, an amount of ₹ 4.23 crore was lying under the Major Head 8342- “Other Deposits”-117 “Defined Contribution Pension Scheme” (New Pension Scheme) for the Government Employees (which actually being deposits bearing interest) awaiting transfer to NSDL/ Trustee Bank.

Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities of the Union Territory Government under the scheme, which has not been computed.

ii Loans and Advances:

During 2019-2020 (31 October 2019 to 31 March 2020), no loans were given by the Union Territory Government to any entity, however, ₹ 0.03 crore was received as repayment of loans from Government Servants.

iii Reserve Funds:

The Administration of Ladakh had operated two Reserve Funds (1. Under Major Head-8229-‘Development and Welfare Funds’ and 2. ‘Under Major Head-8235-General and Other Reserve Funds’) during 31 October 2019 to 31 March 2020. The total accumulated balance was ₹ 4.43 crore (Debit) under these Funds. The Debit balance as on 31 March 2020 was due to non-apportionment of available balance under the Fund as on 30 October 2019.

Details of Interest bearing Reserve Funds and Non-Interest bearing Reserve Fund are given below:

(a) Interest bearing Reserve Fund:

State Disaster Response Fund (SDRF):

During 31 October 2019 to 31 March 2020, an amount of ₹ 41.85 crore was released by Ministry of Home Affairs, Government of India under “Other Disaster Management Projects”. However, the said amount of ₹ 41.85 crore was routed through Consolidated Fund of Union Territory of Jammu and Kashmir and was required to be transferred to the Union Territory of Ladakh, but the said amount was not transferred to the UT of Ladakh upto 31 March 2020.

During 31 October 2019 to 31 March 2020, no expenditure was incurred on natural calamities by the Union Territory Government of Ladakh.

(b) Non-Interest-Bearing Reserve Funds- (Operative Funds):

During 31 October 2019 to 31 March 2020, there are two operative Non-Interest Bearing Reserve Funds, viz., Minor Head-200-‘Other Development and Welfare Fund’ under Major Head-8229-‘Development and Welfare Funds’ {₹ 4.44 crore (Debit)} and Minor Head-105-‘General Insurance Fund-Janta Insurance’ {₹ 0.01 crore (Credit)} under Major Head-8235-‘General and Other Reserve Funds’. The total net accumulated balance at the end of 31 March 2020 in these two operative Funds is ₹ 4.43 crore (Debit). Debit balance as on 31 March 2020 was due to non-apportionment of available balance under the Fund as on 30 October 2019.

iv Balance under Suspense and Remittance Heads:

Statement No. 21 of the Finance Accounts reflects the net balance under Suspense and Remittance Heads (Public Account). The outstanding balances under these Heads are worked out by aggregating the outstanding debit and credit balances separately under various Heads. The position of gross figures under some of the major Suspense and Remittance Heads for the period 31 October 2019 to 31 March 2020 is given in **Annexure-B**.

v Direct transfer of Central Scheme Funds to implementing Agencies in the Union Territory (Funds routed outside the Union Territory Budget):

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 ₹ 5.00 crore directly to the various Departments of the Union Territory Government of Ladakh during the period from 31 October 2019 to 31 March 2020.

Apart from the above, various Autonomous Bodies, Central Government Organisations, Societies etc. also received ₹ 4.47 crore directly from the Central Government. Details are at **Appendix-VI** in Volume-II.

vi Expenditure on Ecology and Environment:

During the period from 31 October 2019 to 31 March 2020, the Government of Ladakh had not incurred any expenditure against the budget allocation of ₹ 0.01 crore under MH-3435 “Ecology and Environment”.

vii The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act, 2006 and limits fixed by Government of India:

As per the Statements laid under FRBM Act in March 2020 in the Parliament by Union Territory of Jammu and Kashmir, no fiscal indicators-rolling targets were specified for the period from 31 October 2019 to 31 March 2020 in respect of Union Territory of Ladakh. However, the Union Territory of Ladakh had a Revenue Deficit of ₹ 58.69 crore and Fiscal Deficit of ₹ 83.25 crore, during the period 31 October 2019 to 31 March 2020.

viii Impact on Revenue/ Fiscal Deficit:

Impact on Revenue and Fiscal Deficit of the Union Territory Government as per the details given in preceding paragraphs is given below:

(₹ in crore)

Para No.	Item	Impact on Revenue Deficit		Impact on Fiscal Deficit	
		Under Statement	Over Statement	Under Statement	Over Statement
3(i) (b)	Short Contribution to Defined Contribution Pension Scheme	20.56	No Impact	20.56	No Impact
Total Net impact		20.56 Under Statement		20.56 Under Statement	

Annexure-A**Operation of Minor Head 800 Other Receipts***(Reference: Paragraph 2(i); page 145)*

Major Head	Total Receipts including Receipts under Minor Head 800	Receipts under Minor Head 800	Percentage of Receipts under Minor Head 800 to Total Receipts under the Major Head	Nature of Receipt
	(₹ in crore)			
0801-Power	32.19	32.19	100.00	Sale of Power

Annexure-B
Balances under Suspense and Remittances
(Reference: Paragraph 3(iv); page 148)

Minor Head	2019-2020 (31 October 2019 to 31 March 2020)		
	Dr.	Cr.	Net (Dr./ Cr.)
8658-Suspense Account- (₹ in crore)			
101-PAO Suspense	0.39	0.28	0.11 (Dr.)
102-Suspense Account (Civil)	1.30	6.26	4.96 (Cr.)
112-Tax Deducted at Source (TDS) Suspense	-	0.67	0.67 (Cr.)
8782-Cash Remittance and Adjustments between officers rendering Accounts to the same Accountant General/ Accounts Officers-			
110-Misc. Remittances	0.28	-	0.28 (Dr.)

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