

## Appendix - 1.1

(Reference: Page: 1)

### Part A: Structure and Form of Government Accounts

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

**Part I: Consolidated Fund:** All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund:** Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

**Part III: Public Account:** Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.

### PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts in Consolidated Fund
Statement No.4	Statement of Expenditure in Consolidated Fund
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Statement No.11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowing and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of Funds for expenditure other than revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.19	Detailed Statement on Investment of Earmarked Funds

**Appendix - 1.2**  
(Reference: Page: 1)  
**Methodology Adopted for the Assessment of Fiscal Position**  
**Part A**

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act (**Part B of Appendix 1.2**) are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

**Trends in Gross State Domestic Product (GSDP)**

	2006-07	2007-08	2008-09	2009-10	2010-11
Gross State Domestic Product (₹ in crore) (Pre-revised/ Base 1999-2000)	29030	31793	34805	38298	-
(Revised/Base 2004-05)	32265	35620	39229	43236	47709
Growth rate of GSDP (Revised)	10.19	10.40	10.13	10.22	10.35

*Source: (Figures obtained from the State Government)*

**Methodology for Estimating the Fiscal Capacity**

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AEGSDP less than the national average, i.e., if

$$AE/GSDP = x$$

$$AE = x * GSDP \dots\dots\dots(1)$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and COAE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, i.e., if

$$DE/AE = y$$

$$DE = y * AE \dots\dots\dots(2)$$

Where is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$DE = y * x * GSDP \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)2]*100
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <b>minus</b> all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

**Part B**  
**Fiscal Responsibility and Budget Management (FRBM) Act, 2006**

The State Government enacted the Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM) Act on 9 August 2006 to ensure prudence in fiscal management and fiscal stability by progressive strengthening of revenue surplus, reduction in fiscal deficit, prudent debt management consistent with fiscal sustainability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or incidental thereto. The Rules under the Act were notified by the Government in January 2008. The State carried out an amendment in the FRBM Act in April 2010 wherein the permissible limit of fiscal deficit was raised from the level of three per cent to four per cent.

## Appendix 1.3

(Reference: Page 1)

Time series data on the State Government finances

(₹ in crore)

Time series data on State Government Finances					
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part-A Receipts</b>					
<b>1. Revenue Receipts</b>	<b>11182</b>	<b>13277</b>	<b>14303</b>	<b>17588</b>	<b>22234</b>
<b>(i) Tax Revenue</b>	1799 (16)	2558 (19)	2683 (19)	3027 (17)	3483 (16)
Taxes on sales, trade, etc.	1159 (64)	1805 (71)	1836 (68)	2146 (71)	2425 (70)
State Excise	213 (12)	244 (10)	239 (9)	294 (10)	337 (10)
Taxes on vehicles	64 (4)	73 (3)	65 (3)	83 (2)	115 (3)
Stamps and Registration fees	57 (3)	66 (2)	57 (2)	70 (2)	79 (2)
Land Revenue	3 (*)	9 (*)	64 (2)	15 (1)	42 (1)
Other Taxes	303 (17)	361 (14)	422 (16)	419 (14)	485 (14)
<b>(ii) Non Tax Revenue</b>	633 (6)	808 (6)	837 (6)	955 (5)	1093 (5)
<b>(iii) State's share of Union taxes and duties</b>	1413 (13)	1775 (14)	1827 (13)	1915 (11)	3067 (14)
<b>(iv) Grants-in-aid from GOI</b>	7337 (65)	8136 (61)	8956 (62)	11691 (66)	14591 (66)
<b>2. Miscellaneous capital receipts</b>	-	-	-	<b>28</b>	-
<b>3. Total revenue and non-debt capital receipts (1+2)</b>	<b>11182</b>	<b>13277</b>	<b>14303</b>	<b>17616</b>	<b>22234</b>
<b>4. Recoveries of Loans and Advances</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>2</b>	<b>2</b>
<b>5. Public Debt receipts</b>	<b>1544</b>	<b>2848</b>	<b>2948</b>	<b>2852</b>	<b>5206</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	1453	2831	2694	2146	6222
Net transactions under Ways and Means Advances and Overdraft	82	-	235	675	-
Loans and advances from GOI <sup>&amp;</sup>	9	17	19	31	(-) 1016 <sup>1</sup>
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>12728</b>	<b>16127</b>	<b>17255</b>	<b>20470</b>	<b>27442</b>
<b>7. Contingency Fund receipts</b>	<b>0.39</b>	<b>0.01</b>	<b>0.16</b>	<b>0.11</b>	<b>0.26</b>
<b>8. Public Account receipts</b>	<b>25599</b>	<b>29506</b>	<b>36149</b>	<b>45174</b>	<b>55860</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>38327</b>	<b>45633</b>	<b>53404</b>	<b>65644</b>	<b>83302</b>

<sup>&</sup> Includes Ways and Means Advances

<sup>1</sup> Minus figure due to rectification of misclassification of Share of Small Savings collection (₹ 1032.29 crore).  
Actual Loans and Advances from GOI during 2010-11; ₹ 16.88 crore.

Time series data on State Government Finances					
	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Part-B Expenditure/disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>10614</b>	<b>12189</b>	<b>12047</b>	<b>15324</b>	<b>18467</b>
	(81)	(77)	(71)	(71)	(75)
Plan	833	523	313	553	909
	(8)	(4)	(3)	(4)	(5)
Non-Plan	9781	11666	11734	14771	17558
	(92)	(96)	(97)	(96)	(95)
<i>General Services (including interest payments)</i>	4654	5624	5272	6445	7777
	(44)	(46)	(44)	(42)	(42)
<i>Social Services</i>	2881	2847	3018	4258	5214
	(27)	(23)	(25)	(28)	(28)
<i>Economic Services</i>	3079	3718	3757	4621	5476
	(29)	(31)	(31)	(30)	(30)
<i>Grants-in-aid and contributions</i>	-	-	-	-	-
<b>11. Capital Expenditure</b>	<b>2456</b>	<b>3717</b>	<b>4964</b>	<b>6234</b>	<b>6064</b>
	(19)	(23)	(29)	(29)	(25)
Plan	2346	3641	4693	6135	5730
	(96)	(98)	(95)	(98)	(94)
Non-Plan	110	76	271	99	334
	(4)	(2)	(5)	(2)	(6)
<i>General Services</i>	57	115	159	239	458
	(2)	(3)	(3)	(4)	(8)
<i>Social Services</i>	829	1122	1269	1626	1542
	(34)	(30)	(26)	(26)	(25)
<i>Economic Services</i>	1570	2480	3536	4369	4064
	(64)	(67)	(71)	(70)	(67)
<b>12. Disbursement of loans and advances</b>	<b>44</b>	<b>38</b>	<b>42</b>	<b>49</b>	<b>72</b>
	(↓)	(↓)	(↓)	(↓)	(↓)
<b>13. Total (10+11+12)</b>	<b>13114</b>	<b>15944</b>	<b>17053</b>	<b>21607</b>	<b>24603</b>
<b>14. Repayment of Public Debt</b>	<b>404</b>	<b>772</b>	<b>703</b>	<b>731</b>	<b>3932</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	271	558	557	707	871
Net transactions under Ways and Means Advances and Overdraft	-	75	-	-	2965
Loans and Advances from Government of India <sup>o</sup>	133	139	146	24	96
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>13518</b>	<b>16716</b>	<b>17756</b>	<b>22338</b>	<b>28535</b>
<b>17. Contingency Fund disbursements</b>	<b>0.14</b>	<b>0.13</b>	<b>0.29</b>	<b>1.07</b>	<b>0.16</b>
<b>18. Public Account disbursements</b>	<b>24785</b>	<b>28911</b>	<b>35696</b>	<b>43301</b>	<b>54735</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>38303</b>	<b>45627</b>	<b>53452</b>	<b>65640</b>	<b>83270</b>

↓

Negligible

<sup>o</sup>

Includes Ways and Means Advances

Time series data on State Government Finances					
	2006-07	2007-08	2008-09	2009-10	2010-11
20. Revenue Surplus (+)/Deficit (-) (1-10)	(+) 568	(+) 1088	(+) 2255	(+) 2264	(+) 3767
21. Fiscal Deficit (3+4-13)	(-) 1930	(-) 2665	(-) 2746	(-)3989	(-) 2367
22. Primary Deficit (21-23)	(-) 143	(-) 229	(-) 1168	(-)1850	(-) 84
23. Interest Payments (included in revenue expenditure)	1787 (17)	2436 (19)	1578 (13)	2139 (14)	2283 (13)
24. Arrears <sup>ψ</sup> of Revenue (percentage of Tax and non-Tax Revenue Receipts)	992 (41)	1011 (30)	752 (21)	2198 (12)	1494 (33)
25. Financial Assistance to local bodies, etc.	331	361	401	1431	1943
26. Ways and Means Advances/ overdraft availed (days)	365	366	365	365	365
27. Interest on WMA/Overdraft	184	221	218	234	228
28. Gross State Domestic Product (GSDP*) (Pre-revised/ Base 1999-2000) (Revised/Base 2004-05)	29030 32265	31793 35620	34805 39229	38298 43236	- 47709
29. Outstanding debt* (year end)	12150	14226	16471	18593	19867
30. Outstanding <sup>φ</sup> guarantees (year end)	2565	2807	2536	3037	2708
31. Maximum amount guaranteed (year end)	3245	3308	3295	4748	4750
32. Number of incomplete projects	186	88	26	89	93
33. Capital blocked in incomplete projects	882	365	64.51	495.31	269.43
Total Expenditure/GSDP	40.64	44.76	43.47	49.97	51.57
Revenue Receipts/total expenditure	85	83	84	81	90
Revenue Expenditure/Total Expenditure	81	76	71	71	75
Expenditure on Social Services/Total Expenditure	28.29	24.89	25.14	27.22	27.46
Expenditure on Economic Services/Total Expenditure	35.45	38.87	42.76	41.60	38.78
Capital Expenditure/Total Expenditure	18.79	23.37	29.10	28.85	24.65
Capital Expenditure on Social and Economic Services/Total Expenditure.	18.29	22.59	28.17	27.74	22.79
Revenue deficit (surplus)/GSDP	1.76	3.05	5.75	5.24	7.90
Fiscal deficit/GSDP	(-) 5.98	(-) 7.48	(-) 7.00	(-) 9.22	(-) 4.96
Primary Deficit (surplus) /GSDP	(-) 0.44	(-) 0.64	(-) 2.98	(-) 4.28	(-) 0.18
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	(-) 57.65	(-) 59.98	(-) 61.91	(-) 66.46	(-) 65.55
Fiscal Liabilities/RR	166.36	160.92	169.80	163.37	140.65

ψ Arrears during 2004-05 to 2007-08 on account of tax revenue only.

≠ Figures of GSDP are based on information supplied by the State Government.

• Includes internal debt and loans and advances from Central Government only.

φ Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.

<b>Time series data on State Government Finances</b>					
	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Primary deficit vis-à-vis quantum spread	(-) 261	(-)726	(-)547	(-) 563	703
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year	99.73	110.08	84.46	79.02	98.03
<b>V Other Fiscal Health Indicators</b>					
Return on Investment	21.22	30.24	40.85	44.16	56.71
Balance from Current Revenue (₹ in crore)	(-) 2920	(-) 3484	(-) 2927	(-) 5468	(-) 3949
Financial Assets/Liabilities	1.11	1.14	1.21	1.25	1.35

Appendix 1.4

(Reference: Paragraph: 1.1; Page: 1)

Abstract of Receipts and Disbursements for the year 2010-11

(₹ in crore)

Receipts			Disbursements						
2009-10		2010-11	2009-10		2010-11				
					Non-Plan	Plan	Total		
<b>Section-A: Revenue</b>									
<b>17587.82</b>	<b>I. Revenue Receipts</b>		<b>22233.65</b>	<b>15323.89</b>	<b>I. Revenue Expenditure</b>	<b>17557.92</b>	<b>908.90</b>	<b>18466.82</b>	<b>18466.82</b>
3027.32	Tax revenue	3482.58		<b>6445.24</b>	<b>General Services</b>	<b>7766.82</b>	<b>10.58</b>	<b>7777.40</b>	
				<b>4257.58</b>	<b>Social Services</b>	<b>4394.19</b>	<b>819.74</b>	<b>5213.93</b>	
955.03	Non-tax revenue	1093.11		2090.53	Education, Sports, Art and Culture	2135.06	589.03	2724.09	
				830.76	Health and Family Welfare	950.88	56.39	1007.27	
1914.76	State's share of Union taxes	3066.98		779.03	Water Supply, Sanitation/H&UD	900.73	0.42	901.15	
				22.65	Information and Broadcasting	20.61	4.99	25.60	
3404.07	Non-Plan grants	5966.09		62.98	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.65	47.76	58.41	
				65.50	Labour and Labour Welfare	69.66	21.17	90.83	
7747.96	Grants for State Plan Schemes	7944.46		393.02	Social Welfare and Nutrition	291.24	99.97	391.21	
				13.11	Others	15.36	0.01	15.37	
538.68	Grants for Central and Centrally Sponsored Plan Schemes	680.43							
	Grants for Special Plan Schemes	-		<b>4621.07</b>	<b>Economic Services</b>	<b>5396.91</b>	<b>78.58</b>	<b>5475.49</b>	
				834.27	Agriculture and Allied Activities	968.52	38.69	1007.21	
				183.41	Rural Development	205.94	7.76	213.70	
				240.12	Special Areas Programmes	286.63	3.61	290.24	
				264.82	Irrigation and Flood Control	302.52	0.05	302.57	
				2754.52	Energy	3196.09	0.08	3196.17	
				158.93	Industries and Minerals	182.42	0.75	183.17	
				46.51	Transport	138.58	-	138.58	
				27.75	Science, Technology and Environment	16.79	11.47	28.26	
				110.74	General Economic Services	99.42	16.17	115.59	
-	<b>II. Revenue deficit carried over to Section -B</b>	-	-	<b>2263.93</b>	<b>II. Revenue Surplus carried over to Section-B</b>	-	-	-	<b>3766.83</b>
<b>17587.82</b>	<b>Total Section-A</b>	-	<b>22233.65</b>	<b>17587.82</b>	<b>Total Section-A</b>	-	-	-	<b>22233.65</b>

Receipts				Disbursements						
2009-10		2010-11	2009-10	2010-11						
				Non-Plan	Plan	Total				
<b>Section B: Capital</b>										
63.10	III. Opening Cash balance including Permanent Advances and Cash Balance Investment		67.20							
28.09	IV. Misc. Capital receipts	-	-	6233.76	III. Capital Outlay	333.42	5730.11	6063.53	6063.53	
				238.49	General Services	1.94	455.58	457.52	-	
				1625.95	Social Services	22.62	1519.74	1542.36		
				286.63	Education, Sports, Art and Culture	-	512.59	512.59		
				289.00	Health and Family Welfare	-	306.15	306.15		
				784.51	Water Supply, Sanitation/H&UD	-	443.40	443.40		
				1.49	Information and Broadcasting	-	3.24	3.24		
				7.22	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	7.40	7.40		
				257.10	Social Welfare and Nutrition	15.58	244.96	260.54		
				-	Other Social Services	7.04	2.00	9.04		
				4369.33	Economic Services	308.86	3754.79	4063.65		
				316.39	Agriculture and Allied Activities	308.89	211.76	520.65		
				161.82	Rural Development	-	131.69	131.69		
				142.53	Special Areas Programmes	(-) 0.17	146.37	146.20		
				416.62	Irrigation and Flood Control	0.10	375.44	375.54		
				1035.05	Energy	-	1346.14	1346.14		
				109.15	Industries and Minerals	-	121.01	121.01		
				1307.26	Transport	0.02	998.78	998.80		
				6.18	Science, Technology and Environment	-	4.02	4.02		
				874.33	General Economic Services	0.02	419.58	419.60		
1.62	V. Recoveries of Loans and Advances		1.50	49.12	IV. Loans and Advances disbursement				71.63	
	Industries and Minerals	0.31			Industries and Minerals			12.88		
	Transport	-			Transport			30.00		
1.24	Government servants	1.01		1.24	Government servants			0.59		
0.38	Others	0.18		47.88	Others			28.16		
2263.93	VI. Revenue surplus		3766.83		V. Revenue deficit	-	-	-	--	

Receipts			Disbursements						
2009-10		2010-11	2009-10		2010-11				
					Non-Plan	Plan	Total		
<b>2852.36</b>	<b>VII. Public debt receipts</b>		<b>5206.21</b>	<b>731.15</b>	<b>VI. Repayment of Public Debt</b>			<b>3931.98</b>	<b>3931.98</b>
2145.81	Internal debt other than Ways and Means Advances and Overdraft	6221.63		707.45	Internal debt other than Ways and Means Advances and Overdraft			870.60	
31.75	Loans and Advances from GOI	(-) 1015.42 <sup>2</sup>		23.70	Repayment of loans and advances from GOI.			96.33	
674.80	Net transactions under Overdrafts from J&K Bank			-	Net transactions under Ways and Means Advances including Overdrafts			2965.05	
	<b>VIII. Appropriation to Contingency Fund</b>				<b>VII. Appropriation to Contingency Fund</b>				
<b>0.11</b>	<b>IX. Amount recouped to contingency fund</b>		<b>0.26</b>	<b>1.07</b>	<b>VIII-Expenditure from Contingency Fund</b>			<b>0.16</b>	<b>0.16</b>
<b>45173.56</b>	<b>X. Public Account receipts</b>		<b>55860.32</b>	<b>43300.47</b>	<b>IX-Public Account disbursements</b>				<b>54735.07</b>
1472.51	Small Savings and Provident Funds	2019.41		779.07	Small Savings and Provident Funds			816.82	
200.27	Reserve Funds	145.24		110.41	Reserve Funds			141.91	
3929.95	Deposits and Advances	3958.18		2385.78	Deposits and Advances			3899.61	
459.48	Suspense and Miscellaneous	723.20		622.26	Suspense and Miscellaneous			555.22	
39111.35	Remittances	49014.29		39402.95	Remittances			49321.51	
				<b>67.20</b>	<b>X. Cash balance at the end</b>			<b>99.95</b>	<b>99.95</b>
				12.12	Cash in treasuries and local remittances			1061	
				5.48	Deposits with Banks			40.78	
				1.35	Departmental cash balance including permanent advances			0.31	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
<b>50382.77</b>	<b>Total Section-B</b>	<b>64902.32</b>	<b>50382.77</b>		<b>Total Section-B</b>			<b>64902.32</b>	

**Explanatory Notes**

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation on stock figures etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid and payments made on behalf of the State and others pending settlement, etc.

<sup>2</sup> Minus figure due to rectification of misclassification of 'Share of Small Savings collections' (₹1032.29 crore). Actual Loans and Advances from GOI during 2010-11; ₹16.88 crore.

<b>Appendix 1.4 (Continued)</b>				
<b>Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2011</b>				
<i>(₹ in crore)</i>				
<b>As on 31 March 2010</b>				<b>As on 31 March 2011</b>
<b>Liabilities</b>				
<b>15448.89</b>		<b>Internal Debt</b>		<b>17834.86</b>
	8182.60	Market Loans bearing interest	11297.64	
	1032.49	Loans from LIC	1296.55	
	3268.74	Loans from other Institutions	5240.67	
	2965.06	Overdraft from Jammu and Kashmir Bank	-	
<b>3143.61</b>		<b>Loans and Advances from Central Government</b>		<b>2031.87</b>
	14.64	Pre 1984-85 Loans	14.64	
	1038.41	Non-Plan Loans	6.12	
	1910.94	Loans for State Plan Schemes	1831.49	
	91.52	Loans for Central Plan Schemes	91.52	
	78.85	Loans for Centrally Sponsored Plan Schemes	78.85	
	9.25	Ways and Means Advances	9.25	
<b>1.00</b>		<b>Contingency Fund</b>		<b>1.00</b>
<b>5446.52</b>		<b>Small Savings, Provident Funds, etc.</b>		<b>6649.12</b>
<b>1304.60</b>		<b>Reserve Funds</b>		<b>1307.92</b>
<b>3391.36</b>		<b>Deposits</b>		<b>3448.09</b>
<b>2450.65</b>		<b>Remittance Balances</b>		<b>2143.43</b>
<b>7940.51</b>		<b>Surplus on Government Account</b>		<b>11777.86</b>
	5747.10 <sup>3</sup>	Revenue surplus ending 2009-10	8011.03	
	2263.93	Revenue Surplus 2010-11	3766.83	
<b>39127.14</b>		<b>Total:</b>		<b>45123.63</b>
<b>Assets</b>				
<b>37435.34</b>		<b>Gross Capital Outlay on Fixed Assets</b>		<b>43498.88</b>
	422.82	Investments in shares of Companies, Corporations, etc.	470.78	
	37012.52	Other Capital Outlay	43028.10	
<b>1066.42</b>		<b>Loans and Advances</b>		<b>1136.54</b>
	447.41	Industries and Minerals	459.96	
	339.74	Transport	369.74	
	85.05	Energy	85.05	
	42.97	Agriculture and Allied Activities	42.94	
	130.95	Other Development Loans	158.96	
	20.30	Loans to Government servants and Miscellaneous Loans	19.89	

<sup>3</sup> The difference of ₹ 70.52 lakh is due to amount written off from heads of accounts closing to balances

As on 31 March 2010				As on 31 March 2011
<b>Assets (Continued)</b>				
<b>8.13</b>		<b>Advances</b>		<b>6.30</b>
<b>548.67</b>		<b>Suspense and Miscellaneous Balances</b>		<b>380.70</b>
<b>1.38</b>		<b>Appropriation to Contingency Fund</b>		<b>1.27</b>
		<b>Amount written off from Heads of accounts closing to balances</b>		<b>-</b>
<b>67.20</b>		<b>Cash</b>		<b>99.95</b>
	12.12	Cash in Treasuries and Local Remittances	10.61	
	5.48	Deposits with Bank	40.78	
	1.23	Departmental Cash Balance	0.19	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
	-	<b>Deficit on Government Account:</b>		
<b>39127.14</b>		<b>Total</b>		<b>45123.63</b>

## Appendix 1.5

(Reference: Paragraph: 1.2.2; Page: 6)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2010-11

Direct transfer of Central Scheme Funds costing more than ₹ 5 crore to implementing agencies in the State (funds routed outside State Budgets) (unaudited figures)

(₹ in lakh)

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases		
		2010-2011	2009-2010	2008-2009
Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	-	5,72.02	-
Accelerated Rural Water Supply Programme	SGO Finance Secretary	-	2,89,90.00	4,03,73.00
National Rural Health Mission (NRHM)	State Health Department including others	1,32,15.09	90,00.08	64,69.00
National Institute of Technology NIT DHE	NIT, Srinagar	-	-	6,37.00
Package for special Category State DIPP	Jammu and Kashmir Financial Corporation Ltd.	23,13.57	12,00.00	10,00.00
Integrated Watershed Management Programme DPAD, DDP, IWDP, (IWMP)	Assistant Commissioners (Development) DRDA	32,63.62	26,81.43	13,71.00
DRDA Administration RD	Assistant Commissioners (Development) DRDA	7,83.06	6,85.00	7,05.00
Mahamata Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	Assistant Commissioners (Development) Distt. Rural Development Agencies	3,13,59.89	1,73,24.45	1,05,36.00
Pradhan Mantri Gram Sadak Yojana	State Rural Roads Agency	3,66,09.25	1,44,70.00	1,91,17.00
Rural Housing IAY	Asstt. Commissioner Distt. Rural Development Agencies	66,43.34	57,25.42	71,29.00
Swaran Janyati Gram Swarozgar Yojana	Asstt. Commissioner Distt. Rural Development Agencies	7,59.04	8,28.47	12,36.00
Sarva Shiksha Abhiyan	Ujala Society Jammu and Kashmir	4,03,48.79	3,73,63.27	2,05,32.00
Local Area Development Scheme (MPLADS)	Distt. Deputy Commissioners	24,00.00	17,00.00	25,00.00
Buddhist and Tibetan Studies	Galdan Targaisling Cultural Welfare Society, Culture preservation Society, Kukshow, Cultural Preservation And Area Development and Others	7,43.08	8,09.78	5,98.00

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases		
		2010-2011	2009-2010	2008-2009
National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Batote, Ramban etc.	-	9,81.21	5,95.00
Information Publicity extension	Jammu and Kashmir Energy Development Agency	*	-	6,77.00
Assistance of IHMS, FCI's etc.	Jammu University and IHM society Srinagar	*	-	6,34.00
Product Infrastructure Development for destinations and Circuits	State Tourism Department	-	5,10.89	23,53.00
Macro Management of Agriculture Scheme	State Agriculture Department	-	-	18,30.00
ASIDE Assistance to States for Developing Export Infrastructure and Allied Activities	Jammu and Kashmir State Industries Development Corporation Ltd.	-	-	14,73.00
Central Rural Sanitation programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/Srinagar/Baramulla/Badgam	26,55.16	-	11,27.00
Strengthening of existing Polytechnics	Secretary Technical Education	-	-	8,48.00
Electronic Governance	State e-governance Agency	*	-	14,68.00
Mid-day Meals National Programme of Nutritional Support to Primary Education	State Education and Food and Supplies Department	-	-	39,13.00
Research and Development Support	University of Jammu, University of Kashmir, Shri Mata Vaishno Devi University, Sheri Kashmir University of Agriculture Science and Technology, Baba Ghulam Shah Badshah University etc.	6,99.16	11,62.98	-
Conservation of natural resources and Eco system	J&K Lakes and Water ways Development Authority	17,50.69	27,85.00	-
Integrated Development of Wild Life Habitants	Chief Wild Life Warden	-	-	5,69.00
National River Conservation Plans	Waterways Development Authority, Srinagar	-	-	12,50.00
Up gradation of 1396 Government ITI's	Director Technical Education Jammu, IML Society of ITI's	17,50.00	10,00.00	-
Integrated Child Development Scheme	State Social Welfare Department	-	-	37,92.00

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases		
		2010-2011	2009-2010	2008-2009
National E. Governance Action Plan NEGAP	State Department of e-governance	-	-	17,28.00
Transport Subsidy Scheme	J&K Development Finance Corporation Ltd.	-	9,55.00	-
Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Society, Srinagar	-	25,82.00	-
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Ujala Society, Srinagar/Noor Society	26,40.09	8,82.00	-
National Mental Health Programme	State Health Society	10,54.08	5,28.00	-
Crime and Criminal Net work system	J&K Police Housing Corporation Ltd.	35,59.76	-	-
Human Resources for Health	J & K Health and Medical Education Department	40,00.00	-	-
Development and upgradation of Institutions (AYUSH)	J & K Health Society	16,00.00	-	-
National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM)	4,68,91.18	-	-
Off Grid DRPS	Renewable Energy Development Agency	21,87.14	-	-
Techonology upgradation Fund Scheme (TUFS)	J & K Bank Ltd.	6,23.57	-	-
Renewal Energy for Rural Applications (Remote Villages)	J & K Energy Development Agency	29,23.74	-	-
Other Schemes	Others	65,86.79	67,76.95	84,48.00
	<b>Grand Total</b>	<b>21,73,60.09</b>	<b>13,95,13.95</b>	<b>14,29,08.00</b>

*Explanatory notes:*

- a. *The figures are taken from the 'Central Plan Scheme Monitoring System (CPSMS)' portal of the Controller General of Accounts. These are unaudited figures.*
- b. *The total releases shown in this appendix exclude the amount released to Central Bodies located in the State as well as various other Organizations outside the purview of the Government of Jammu and Kashmir.*

**Appendix-2.1**

(Reference: Paragraph: 2.3.1; Page: 36)

**Statement of various grants/appropriations where saving was more than ₹ one crore each or more than 20 per cent of the total provision**

(₹ in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
<b>Revenue (Voted)</b>					
1	01	General Administration	145.45	30.55	21
2	02	Home	2393.82	227.75	10
3	03	Planning and Development	69.53	38.88	56
4	04	Information	31.64	6.04	19
5	07	Education	2525.27	244.97	10
6	08	Finance	2728.87	367.60	13
7	10	Law	134.68	22.31	17
8	11	Industries and Commerce	152.00	20.06	13
9	12	Agriculture	458.88	4.78	1
10	13	Animal Husbandry	248.52	6.43	3
11	14	Revenue	535.12	106.34	20
12	17	Health and Medical Education	1056.50	49.23	5
13	20	Tourism	84.46	1.96	2
14	21	Forest	399.80	61.59	15
15	24	Hospitality, Protocol and Toshakhana	122.00	5.52	5
16	26	Fisheries	34.90	1.40	4
17	29	Transport	25.65	3.59	14
<b>Revenue (Charged)</b>					
18	02	Home	0.68	0.29	43
19	10	Law	15.61	2.18	14
<b>Capital (Voted)</b>					
20	01	General Administration	48.62	25.94	53
21	02	Home	60.98	48.89	80
22	03	Planning and Development	855.67	679.61	79
23	05	Ladakh Affairs	154.40	7.94	5
24	07	Education	540.79	317.82	59
25	08	Finance	527.00	387.82	74
26	09	Parliamentary Affairs	2.00	2.00	100
27	10.	Law	9.25	9.25	100
28	11	Industries and Commerce	131.51	19.60	15
29	12.	Agriculture	313.88	162.44	52
30	13	Animal Husbandry	38.63	13.54	35
31	14	Revenue	109.56	45.64	42
32	15	Consumer Affairs and Public	1035.00	66.64	6

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Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
		Distribution			
33	16	Public Works	1486.09	100.34	7
34	17	Health and Medical Education	348.05	41.90	12
35	19	Housing and Urban Development	415.79	156.79	38
36	20	Tourism	152.85	6.16	4
37	21	Forest	97.80	50.70	52
38	22	Irrigation and Flood Control	379.47	39.70	10
39	23	Public Health Engineering	357.44	172.30	48
40	24	Hospitality, Protocol and Toshkhana	44.92	19.91	44
41	25	Labour, Stationery and Printing	141.48	140.44	99
42	28	Rural Development	175.26	43.57	25

**Appendix-2.2**

(Reference: Paragraph: 2.3.3; Page: 37)

**Statement of various grants/appropriations where excess expenditure was more than ₹ one crore each or more than 20 per cent of the total provision**

(₹ in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess (Percentage)
<b>Revenue (Voted)</b>					
1.	05	Ladakh Affairs	288.09	291.39	3.30 (1)
2.	06	Power Development	2632.52	3254.76	622.24 (24)
3.	16	Public Works	496.89	642.47	145.58 (29)
4.	18	Social Welfare	315.90	323.37	7.47 (2)
5.	19	Housing and Urban Development	264.06	294.97	30.91 (12)
6.	22	Irrigation and Flood Control	282.88	285.66	2.78 (1)
7..	23	Public Health Engineering	558.01	574.27	16.26 (3)
8.	25	Labour, Stationery and Printing	94.22	109.96	15.74 (17)
9.	27	Higher Education	343.63	493.60	149.97 (44)
10.	28	Rural Development	144.28	166.08	21.80 (15)
<b>Total (Revenue Voted)</b>			<b>5420.48</b>	<b>6436.53</b>	<b>1016.05</b>
<b>Revenue (Charged)</b>					
11.	08	Finance	2249.71	2283.05	33.34 (1)
<b>Total (Revenue Charged)</b>			<b>2249.71</b>	<b>2283.05</b>	<b>33.34</b>
<b>Capital (Voted)</b>					
12.	06	Power Development	1124.98	1346.14	221.16 (20)
13.	18	Social welfare	201.98	221.48	19.50 (10)
14.	26	Fisheries	15.35	19.13	3.78 (25)
15.	27	Higher Education	277.14	289.66	12.52 (5)
16.	29	Transport	41.97	45.47	3.50 (8)
<b>Total (Capital Voted)</b>			<b>1661.42</b>	<b>1921.88</b>	<b>260.46</b>
<b>Capital (Charged)</b>					
17.	08	Finance	958.91	5779.40	4820.49 (503)
<b>Total (Capital Charged)</b>			<b>958.91</b>	<b>5779.40</b>	<b>4820.49</b>
<b>(Grand Total)</b>			<b>10290.52</b>	<b>16420.86</b>	<b>6130.34</b>

**Appendix-2.3**  
(Reference: Paragraph: 2.3.4; Page: 38 )  
**Statement showing expenditure incurred without budget provisions  
during 2010-11**

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1	<b>01-General Administration</b>		<b>136.59</b>
	2052-Secretariat General Services	5.25	
	2070- Other Administrative Services	26.41	
	2501-Special Programmes for Rural Development	5.02	
	3451-Secretariat Economic Services	25.55	
	4070-Capital Outlay on Other Administrative Services	44.00	
	4075-Capital Outlay on Miscellaneous General Services	15.00	
	5425-Capital Outlay on Other Scientific and Environmental Research	15.36	
2	<b>02-Home</b>		<b>971.60</b>
	2055-Police	764.01	
	2070- Other Administrative Services	3.86	
	4059-Capital Outlay on Public Works	153.73	
	4070- Capital Outlay on Other Administrative Services	50.00	
3	<b>03-Planning and Development</b>		<b>3238.36</b>
	5475-Capital Outlay on Other General Economic Services	3238.36	
4	<b>06-Power Development</b>		<b>3153.64</b>
	2801-Power	3153.64	
5	<b>07-Education</b>		<b>1444.61</b>
	2205-Art and Culture	12.10	
	4202-Capital Outlay on Education, Sports, Art and Culture	1432.51	
6	<b>08-Finance</b>		<b>105.35</b>
	2054-Treasury and Accounts Administration	105.35	
7	<b>10-Law Department</b>		<b>139.16</b>
	2015-Elections	45.19	
	2230-Labour and Employment	93.97	
8	<b>11-Industries and Commerce</b>		<b>2569.13</b>
	2851-Village and Small Industries	42.94	
	4851-Capital Outlay on Village and Small Industries	2371.77	
	4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries	154.42	
9	<b>12-Agriculture Department</b>		<b>2350.13</b>
	2029-Land Revenue	2.40	
	2236-Nutrition	3.83	
	2401-Crop Husbandry	952.18	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
	2402-Soil and Water Conservation	29.09	
	2415-Agriculture Research and Education	1045.83	
	2425-Co-operation	44.04	
	2435-Other Agricultural Programmes	1.29	
	2705-Command Area Development	6.02	
	2851-Village and Small Development	5.69	
	4401-Capital Outlay on Crop Husbandry	58.66	
	4402-Capital Outlay on Soil and Water Conservation	77.32	
	4425-Capital Outlay on Co-operation	4.95	
	4705-Capital Outlay on Command Area Development	118.83	
10	<b>13-Animal Husbandry</b>		<b>1383.68</b>
	2403-Animal Husbandry	356.78	
	4403-Capital Outlay on Animal Husbandry	1026.70	
11	<b>14-Revenue</b>		<b>831.92</b>
	2053-District Administration	585.98	
	2055-Police	245.94	
12	<b>15-Consumer Affairs and Public Distribution</b>		<b>137.04</b>
	4235-Capital Outlay on Social Security and Welfare	11.74	
	4408-Capital Outlay on Food Storage and Warehousing	125.30	
13	<b>16-Public Works</b>		<b>14443.47</b>
	2059-Public Works	6.98	
	2216-Housing	28.98	
	3054-Roads and Bridges	62.70	
	4059-Capital Outlay on Public Works	736.94	
	4250-Capital Outlay on other Social Services	199.85	
	5054-Capital Outlay on Roads and Buildings	13408.02	
14	<b>17-Health and Medical Education</b>		<b>7733.89</b>
	2210-Medical and Public Health	198.19	
	2211-Family Welfare	1876.84	
	4210-Capital Outlay on Medical and Public Health	5658.86	
15	<b>18-Social Welfare Department</b>		<b>8770.07</b>
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	2495.43	
	2235-Social Security and Welfare	5333.53	
	2236-Nutrition	137.41	
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	328.98	
	4235-Capital Outlay on Social Security and Welfare	474.72	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
16	<b>19-Housing and Urban Development</b>		<b>1978.60</b>
	2217-Urban Development	1947.99	
	4217-Capital Outlay on Urban Development	15.61	
	6216-Loans for Housing	15.00	
17	<b>20-Tourism</b>		<b>1323.25</b>
	4406-Capital Outlay on Forestry and Wild Life	200.33	
	5452-Capital Outlay on Tourism	1122.92	
18	<b>21-Forest Department</b>		<b>1363.92</b>
	2406-Forestry and Wild Life	90.99	
	3435-Ecology and Environment	1163.99	
	4402-Capital Outlay on Soil and Water Conservation	20.69	
	4406-Capital Outlay on Forestry and Wild Life	88.25	
19	<b>22-Irrigation and Flood Control Department</b>		<b>2.00</b>
	2701-Medicum Irrigation	2.00	
20	<b>23-Public Health Engineering</b>		<b>70.78</b>
	2215-Water Supply and Sanitation	70.78	
21	<b>24-Hospitality, Protocol and Toshakhana Department</b>		<b>66.65</b>
	2059-Public Works	2.00	
	2216-Housing	64.65	
22	<b>25-Labour, Stationery and Printing</b>		<b>13.54</b>
	2058-Stationery and Printing	10.84	
	2230-Labour and Employment	2.70	
23	<b>26-Fisheries</b>		<b>616.20</b>
	2405-Fisheries	34.87	
	4405-Capital Outlay on Fisheries	581.33	
24	<b>28-Rural Development</b>		<b>2642.90</b>
	2236-Nutrition	372.10	
	2505-Rural Employment	197.07	
	2515-Other Rural Development Programme	117.17	
	4515-Capital Outlay on Other Rural Development Programmes	1956.56	
25	<b>29-Transport</b>		<b>1055.38</b>
	2041-Taxes on Vehicles	10.29	
	4070-Capital Outlay on Other Administrative Services	57.85	
	5055-Capital Outlay on Road Transport	987.24	
	<b>Grand Total</b>		<b>56541.86</b> <b>(565.42 crore)</b>

**Appendix-2.4**

(Reference: Paragraph: 2.3.5; Page: 38 )

**Year-wise details of excess expenditure for the years 1980-81 to 2009-10 pending with Finance Department for regularization**

(₹ in crore)

Year	No. of Grants/Appropriations	Grant/Appropriation No.	Excess	Stage of consideration by Public Accounts Committee
1980-81	16	1,5,6,7,8,9,12,13,14,16,18, 19,20,21,22,23	227.90	Not discussed by Public Account Committee
1981-82	13	1,3,5,6,8,13,14,16,18,19, 20,21,23	41.99	
1982-83	10	6,8,9,12,14,18,19,21,22,23	119.74	
1983-84	12	1,5,6,7,8,14,18,19,20,21, 22,23	176.75	
1984-85	10	1,6,8,10,14,16,18,19,21,23	65.42	
1985-86	10	1,4,6,10,17,18,19,22,23,26	19.64	
1986-87	15	1,2,4,6,7,8,10,13,18,19,20,22,23,25,26	104.22	
1987-88	17	1,2,3,5,6,8,10,12,13,18,19,21,22,23,24,26,27	177.32	
1988-89	14	1,2,8,9,10,12,13,15,17,18, 22,23,26,27	438.42	
1989-90	09	1,7,8,11,12,20,21,23,24	205.23	
1990-91	11	1,2,5,8,12,17,19,21,23,25,26	427.72	
1991-92	13	1,2,5,7,8,11,12,14,21,22, 23,26,27	1,152.23	
1992-93	14	1,4,5,8,10,11,12,14,16,20, 21,23,24,26	1,029.71	
1993-94	17	2,3,5,8,10,12,13,14,17,18, 20,21,22,23,24,26,27	1,730.03	
1994-95	14	5,6,8,9,10,12,13,14,20,21, 23,24,26,27	2,057.49	
1995-96	19	2,5,6,8,9,10,11,12,13,16,17,18,20,21,23,24,25,26,27	2,936.89	
1996-97	18	2,4,5,6,8,10,11,12,13,14, 16,18,20,21,23,24,26,27	3,482.20	
1997-98	16	1,2,4,6,8,9,12,13,16,18,21,22,23,24,26,27	4,189.21	
1998-99	06	4,5,6,8,23,27	4,185.25	
1999-2000	12	2,3,6,8,9,12,17,18,20,23,24,26	5,851.08	
2000-01	11	1,6,8,9,12,16,18,23,25, 26, 27	6,310.25	
2001-02	15	3,5,6,8,11,17,18,20,21,23,25,26,27,28,29	6,393.41	
2002-03	15	3,5,6,7,8,12,14,16,17,18,21,23,25,26,28	505.61	
2003-04	18	3,5,7,8,12,13,14,15,16,17,18,20,21,23,24,25,26,28	9,770.53	
2004-05	15	3,6,8,9,12,14,15,16,18,20,25,26,27,28,29	2,108.42	
2005-06	16	3,5,8, 10,12,15, 16,17,18, 20,21,23,25, 26,27,28	12,954.06	
2006-07	14	8,12,14,15,16,17,18,20,21,23,25,26,27,28	2,150.03	
2007-08	14	6,8,11,12,14,15,16,20,24,25,26,27,28,29	2,277.91	
2008-09	15	5,6,8,11,12,15,16,19,20,22,23,24,25,26,27	3,277.38	
2009-10	14	1,6,8,11,15,16,18,20,23,24,25,26,27,29	4062.58	
		<b>Total:</b>	<b>78,428.62</b>	

## Appendix-2.5

(Reference: Paragraph: 2.3.7; Page: 39 )

## Cases of unnecessary supplementary grant/appropriation

(₹ in crore)

Sl. No	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
<b>I-Revenue (Voted)</b>					
1	03-Planning and Development	52.68	16.85	30.65	22.03
2	04-Information	27.21	4.43	25.60	1.61
3	10-Law	134.00	0.68	112.37	21.63
4	11-Industries and Commerce	145.26	6.74	131.94	13.32
5	21-Forest	369.49	30.31	338.21	31.28
6	29-Transport	24.84	0.81	22.06	2.78
<b>Total-I</b>		<b>753.48</b>	<b>59.82</b>	<b>660.83</b>	<b>92.65</b>
<b>II-Revenue (Charged)</b>					
7.	01-General Administration	8.50	0.09	7.76	0.74
<b>Total-II</b>		<b>8.50</b>	<b>0.09</b>	<b>7.76</b>	<b>0.74</b>
<b>III-Capital (Voted)</b>					
8.	02-Home	13.67	47.31	12.09	1.58
9.	03-Planning and Development	485.56	370.11	176.06	309.50
10.	07-Education	365.52	175.27	222.97	142.55
11.	12-Agriculture	241.72	72.16	151.44	90.28
12.	14-Revenue	104.20	5.36	63.92	40.28
13.	17-Health and Medical Education	341.14	6.91	306.14	35.00
14.	21-Forest	80.75	17.05	47.10	33.65
<b>Total-III</b>		<b>1632.56</b>	<b>694.17</b>	<b>979.72</b>	<b>652.84</b>
<b>Grand Total</b>		<b>2394.54</b>	<b>754.08</b>	<b>1648.31</b>	<b>746.23</b>

**Appendix-2.6**

(Reference: Paragraph: 2.3.7; Page: 39 )

**Cases of excessive Supplementary grant/appropriation**

(₹ in crore)

Sl. No	Name of the Grant/ Appropriation	Original	Supple-mentary	Total	Expenditure	Savings
<b>I-Revenue (Voted)</b>						
1	02-Home	2081.50	312.32	2393.82	2166.08	227.74
2	07-Education	2254.87	270.40	2525.27	2280.30	244.97
3	14-Revenue	351.21	183.91	535.12	428.78	106.34
4	24-Hospitality, Protocol and Toshakhana	109.44	12.56	122.00	116.48	5.52
5	26-Fisheries	32.68	2.22	34.90	33.50	1.40
<b>Total-I</b>		<b>4829.70</b>	<b>781.41</b>	<b>5611.11</b>	<b>5025.14</b>	<b>585.97</b>
<b>II-Revenue (Charged)</b>						
6	09-Parliamentary Affairs	0.55	0.07	0.62	0.58	0.04
<b>Total-II</b>		<b>0.55</b>	<b>0.07</b>	<b>0.62</b>	<b>0.58</b>	<b>0.04</b>
<b>III-Capital (Voted)</b>						
7	16-Public Works	1292.56	193.53	1486.09	1385.75	100.34
<b>Total-III</b>		<b>1292.56</b>	<b>193.53</b>	<b>1486.09</b>	<b>1385.75</b>	<b>100.34</b>
<b>Grand Total</b>		<b>6122.81</b>	<b>975.01</b>	<b>7097.82</b>	<b>6411.47</b>	<b>686.35</b>

## Appendix 2.7

(Reference: Paragraph: 2.3.7; Page:39 )

Statement of various grants/appropriation where supplementary provision provided was insufficient by more than ₹ one crore each

(₹ in crore)

Sl. No	Grant Number	Name of Grant/ Appropriation	Original Provision	Supple-mentary Provision	Total	Expendi-ture	Excess
<b>Revenue (Voted)</b>							
1	05	Ladakh Affairs	264.13	23.96	288.09	291.39	3.30
2	06	Power Development	2538.82	93.70	2632.52	3254.76	622.24
3	28	Rural Development	142.38	1.90	144.28	166.08	21.80
<b>Total-Revenue (Voted)</b>			<b>2945.33</b>	<b>119.56</b>	<b>3064.89</b>	<b>3712.13</b>	<b>647.34</b>
<b>Revenue (Charged)</b>							
4	08	Finance	2249.65	0.06	2249.71	2283.05	33.34
<b>Total-Revenue (Charged)</b>			<b>2249.65</b>	<b>0.06</b>	<b>2249.71</b>	<b>2283.05</b>	<b>33.34</b>
<b>Capital (Voted)</b>							
5	26	Fisheries	11.64	3.71	15.35	19.13	3.78
6	27	Higher Education	189.91	87.23	277.14	289.66	12.52
7	29	Transport	39.12	2.85	41.97	45.47	3.50
<b>Total-Capital (Voted)</b>			<b>240.67</b>	<b>93.79</b>	<b>334.46</b>	<b>354.26</b>	<b>19.80</b>
<b>Grand Total</b>			<b>5435.65</b>	<b>213.41</b>	<b>5649.06</b>	<b>6349.54</b>	<b>700.48</b>

**Appendix-2.8**

(Reference: Paragraph: 2.3.8; Page: 40)

**Details of saving of ₹ one crore and above not surrendered**

(₹ in crore)

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
<b>I-Revenue (Voted)</b>				
1	01-General Administration	30.55	-	30.55
2	02-Home	227.75	-	227.75
3	03-Planning and Development	38.88	-	38.88
4	04-Information	6.04	-	6.04
5	07-Education	244.97	-	244.97
6	08-Finance	367.60	-	367.60
7	10-Law	22.31	-	22.31
8	11-Industries and Commerce	20.06	-	20.06
9	12-Agriculture	4.78	-	4.78
10	13-Animal Husbandry	6.43	-	6.43
11	14-Revenue	106.34	-	106.34
12	17-Health and Medical Education	49.23	-	49.23
13	20-Tourism	1.96	-	1.96
14	21-Forest	61.59	-	61.59
15	24-Hospitality, Protocol and Toshakhana	5.52	-	5.52
16	26-Fisheries	1.40	-	1.40
17	29-Transport	3.59	-	3.59
	<b>Total-I</b>	<b>1199.00</b>	<b>-</b>	<b>1199.00</b>
<b>II- Revenue (Charged)</b>				
18	10-Law	2.18	-	2.18
	<b>Total-II</b>	<b>2.18</b>	<b>-</b>	<b>2.18</b>
<b>III-Capital (Voted)</b>				
19	01-General Administration	25.94		25.94
20	02-Home	48.89	-	48.89
21	03-Planning and Development	679.61	-	679.61
22	05-Ladakh Affairs	7.94	-	7.94
23	07-Education	317.82	-	317.82
24	08-Finance	387.82	-	387.82
25	09-Parliamentary Affairs	2.00	-	2.00

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
26	10-Law	9.25	-	9.25
27	11-Industries and Commerce	19.60	-	19.60
28	12-Agriculture	162.44	-	162.44
29	13-Animal Husbandry	13.54	-	13.54
30	14-Revenue	45.64	-	45.64
31	15-Consumer Affairs and Public Distribution	66.64	-	66.64
32	16-Public Works	100.34	-	100.34
33	17-Health and Medical Education	41.90	-	41.90
34	19-Housing and Urban Development	156.79	-	156.79
35	20-Tourism	6.16	-	6.16
36	21-Forest	50.70	-	50.70
37	22-Irrigation and Flood Control	39.70	-	39.70
38	23-Public Health Engineering	172.30	-	172.30
39	24-Hospitality, Protocol and Toshakhana	19.91	-	19.91
40	25-Labour, Stationery and Printing	140.44	-	140.44
41	28-Rural Development	43.57	-	43.57
	<b>Total-III</b>	<b>2558.94</b>	<b>-</b>	<b>2558.94</b>
	<b>Grand Total-I+II+III</b>	<b>3760.12</b>		<b>3760.12</b>

**Appendix-2.9**

(Reference: Paragraph: 2.4.1; Page: 41 )

**Department-wise outstanding DC bills 1995-2011**

(₹ in crore)

S. No	Department	Amount
1.	Agriculture Production	10.97
2.	Animal Husbandry	3.08
3.	Consumer Affairs and Public Distribution	42.37
4.	Education	180.63
5.	Election	6.93
6.	Finance	8.96
7.	Fisheries	0.86
8.	Forest	1.34
9.	Health and Medical Education	151.69
10.	Home	4.26
11.	Hospitality and Protocol	0.03
12.	Housing and Urban Development	274.80
13.	Industries and Commerce	62.63
14.	Judiciary	0.29
15.	Public Health Engineering	3.75
16.	Planning and Development	19.38
17.	Public Works	4.55
18.	Relief and Rehabilitation	304.61
19.	Revenue	204.68
20.	Rural Development	26.28
21.	Science and Technology	10.10
22.	Social Welfare	12.63
23.	Stationery and Printing	0.01
24.	Technical Education	2.66
25.	Tourism	78.69
26.	Youth Services and Sports	1.12
27.	Economics and Statistics	1.52
28.	General Administration	4.50
29.	Higher Education	141.00
30.	Labour and Employment	25.65
31.	Legislative Assembly	0.19
32.	Transport	2.64
33.	Power Development	338.00
34.	ARI and Trainings	0.08
35.	Public Service Commission	2.16
	<b>Total</b>	<b>1933.04</b>

Appendix-3.1 (Reference: Paragraph: 3.2; Page: 49) Details of annual account awaited under section 14 of the CAG's (DPC) Act			
Sl. No	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
1.	Srinagar Municipality	1988-89 to 2010-11	23
2.	Kashmir University	2001-02 to 2010-11	10
3.	Kashmir Urban Development Agency Srinagar	1999-2000 to 2010-11	12
4.	District Rural Development Agency Srinagar	2002-03 to 2010-11	09
5.	District Rural Development Agency Anantnag	2007-08 to 2010-11	04
6.	District Rural Development Agency Pulwama	2002-03 to 2010-11	09
7.	District Rural Development Agency Leh	2008-09 to 2010-11	03
8.	District Rural Development Agency Kargil	2008-09 to 2010-11	03
9.	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2010-11	12
10.	Srinagar Development Authority	1999-2000 to 2010-11	12
11.	Institute of Hotel Management	2001-02 to 2010-11	10
12.	State Social Welfare Advisory Board	2003-04 to 2010-11	08
13.	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2010-11	10
14.	Jammu and Kashmir State Housing Board	2002-03 to 2010-11	09
15.	Lakes and Water Ways Development Authority	2005-06 to 2010-11	14
16.	Jammu University	2002-03 to 2010-11	09
17.	District Rural Development Agency Jammu	2008-09 to 2010-11	03
18.	District Rural Development Agency Kathua	2008-09 to 2010-11	03
19.	District Rural Development Agency Poonch	2008-09 to 2010-11	03
20.	District Rural Development Agency Doda	2003-04 to 2010-11	08
21.	Academy of Art Culture and Languages	2003-04 to 2010-11	08
22.	Jammu Development Authority	1972-73 to 2010-11	39
23.	State Pollution Control Board	1995-96 to 2010-11	16
24.	Jammu and Kashmir Sports Council	2003-04 to 2010-11	08
25.	Jammu and Kashmir Energy Development Agency	2003-04 to 2010-11	08
26.	District Rural Development Agency Budgam	2007-08 to 2010-11	04
27.	District Rural Development Agency Baramulla	2007-08 to 2010-11	03
28.	District Rural Development Agency Kupwara	2006-07 to 2010-11	05
39.	District Rural Development Agency Ganderbal	2008-09 to 2010-11	03
30.	District Rural Development Agency Kulgam	2008-09 to 2010-11	03
31.	District Rural Development Agency Shopian	2008-09 to 2010-11	03
32.	District Rural Development Agency Bandipora	2008-09 to 2010-11	03
	<b>TOTAL</b>		<b>277</b>

Appendix 3.2

(Reference: Paragraph: 3.4: Page: 50)

Statement of Finalisation of Accounts and the Government Investment in  
Departmentally managed Commercial and Quasi-Commercial Undertakings

Name of the Undertaking	Accounts Finalised up to	Investment as per the last accounts finalized (₹ in Crore)	Remarks / reasons for Delay in Preparation of accounts
<b>Department: Consumer Affairs and Public Distribution</b>			
Consumer Affairs and Public Distribution Department, Srinagar	1974-75	N.A.	Reasons were not intimated by the Department.
Consumer Affairs and Public Distribution Department, Jammu	1972-73 and for the year 1998-99	N.A.	Reasons were not intimated by the Department.