

Appendix - 1.1 <i>(Reference: Page: 1)</i>	
Part A: Structure and Form of Government Accounts	
<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>	
PART B: Layout of Finance Accounts	
Statement	Layout
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2006-07
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from intern debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the summary of loans and advances given by the State Government during the year repayments made, recoveries in arrears, etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	depicts the detailed capital expenditure incurred during and to the end of 2006-07
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2006-07
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Jammu and Kashmir
Statement No.18	Provides the detailed account of loans and advances given by the Government of Jammu and Kashmir, the amount of loan repaid during the year, the balance as on 31 March 2010
Statement No.19	Gives the details of earmarked balances of reserve 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)

	2005-06	2006-07	2007-08	2008-09	2009-10
Gross State Domestic Product (₹ in crore)	26537	29030	31793	34805	38298
Growth rate of GSDP	9.36	9.39	9.52	9.47	10.03
<i>Source:</i>					

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

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

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

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

Where is the national average of DE-AE ratio

Substituting (1) in (2), we get

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

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 minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix - 1.2
(Reference:; Page: 1)
Fiscal Responsibility and Budgetary Management (FRBM) Act, 2005
Part B

The 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.

Appendix 1.3

(Reference: Page 1)

Time series data on the State Government finances

(₹ in crore)

Time series data on State Government Finances					
	2005-06	2006-07	2007-08	2008-09	2009-10
Part-A Receipts					
1. Revenue Receipts	10315	11182	13277	14303	17588
(i) Tax Revenue	1627 (16)	1799 (16)	2558 (19)	2683 (19)	3027 (17)
Taxes on sales, trade, etc.	1014 (62)	1159 (64)	1805 (71)	1836 (68)	2146 (71)
State Excise	219 (14)	213 (12)	244 (10)	239 (9)	294 (10)
Taxes on vehicles	49 (3)	64 (4)	73 (3)	65 (3)	83 (2)
Stamps and Registration fees	46 (3)	57 (3)	66 (2)	57 (2)	70 (2)
Land Revenue	4 (*)	3 (*)	9 (*)	64 (2)	15 (1)
Other Taxes	295 (18)	303 (17)	361 (14)	422 (16)	419 (14)
(ii) Non Tax Revenue	536 (5)	633 (6)	808 (6)	837 (6)	955 (5)
(iii) State's share of Union taxes and duties	1135 (11)	1413 (13)	1775 (14)	1827 (13)	1915 (11)
(iv) Grants-in-aid from GOI	7017 (68)	7337 (65)	8136 (61)	8956 (62)	11691 (66)
2. Miscellaneous capital receipts	-	-	-	-	28
3. Total revenue and non-debt capital receipts (1+2)	10315	11182	13277	14303	17616
4. Recoveries of Loans and Advances	36	2	2	4	2
5. Public Debt receipts	2536	1544	2848	2948	2852
Internal Debt (excluding Ways and Means Advances and Overdraft)	2205	1453	2831	2694	2146
Net transactions under Ways and Means Advances and Overdraft	320	82	-	235	675
Loans and advances from GOI ^{&}	11	9	17	19	31
6. Total receipts in the Consolidated Fund (3+4+5)	12887	12728	16127	17255	20470
7. Contingency Fund receipts	0.61	0.39	0.01	0.16	0.11
8. Public Account receipts	22632	25599	29506	36149	45174
9. Total receipts of the State (6+7+8)	35520	38327	45633	53404	65644

[&] Includes Ways and Means Advances

Time series data on State Government Finances					
	2005-06	2006-07	2007-08	2008-09	2009-10
Part-B Expenditure/disbursement					
10. Revenue Expenditure	9921 (76)	10614 (81)	12189 (77)	12047 (71)	15324 (71)
Plan	1196 (12)	833 (8)	523 (4)	313 (3)	553 (4)
Non-Plan	8725 (88)	9781 (92)	11666 (96)	11734 (97)	14771 (96)
<i>General Services (including interest payments)</i>	3682 (37)	4654 (44)	5624 (46)	5272 (44)	6445 (42)
<i>Social Services</i>	2656 (27)	2881 (27)	2847 (23)	3018 (25)	4258 (28)
<i>Economic Services</i>	3583 (36)	3079 (29)	3718 (31)	3757 (31)	4621 (30)
<i>Grants-in-aid and contributions</i>	-	-	-	-	-
11. Capital Expenditure	3020 (23)	2456 (19)	3717 (23)	4964 (29)	6234 (29)
Plan	2906 (96)	2346 (96)	3641 (98)	4693 (95)	6135 (98)
Non-Plan	114 (4)	110 (4)	76 (2)	271 (5)	99 (2)
<i>General Services</i>	58 (2)	57 (2)	115 (3)	159 (3)	239 (4)
<i>Social Services</i>	656 (22)	829 (34)	1122 (30)	1269 (26)	1626 (26)
<i>Economic Services</i>	2306 (76)	1570 (64)	2480 (67)	3536 (71)	4369 (70)
12. Disbursement of loans and advances	53 (1)	44 (*)	38 (*)	42 (*)	49
13. Total (10+11+12)	12994	13114	15944	17053	21607
14. Repayment of Public Debt	1226	404	772	703	731
Internal Debt (excluding Ways and Means Advances and Overdraft)	1098	271	558	557	707
Net transactions under Ways and Means Advances and Overdraft	-	-	75	-	-
Loans and Advances from Government of India ^o	128	133	139	146	24
15. Appropriation to Contingency Fund	1	Nil	Nil	Nil	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	14221	13518	16716	17756	22338
17. Contingency Fund disbursements	0.04	0.14	0.13	0.29	1.07
18. Public Account disbursements	21297	24785	28911	35696	43301
19. Total disbursements by the State (16+17+18)	35518	38303	45627	53452	65640

↓ Negligible

^o Includes Ways and Means Advances

Time series data on State Government Finances					
	2005-06	2006-07	2007-08	2008-09	2009-10
20. Revenue Surplus (+)/Deficit (-) (1-10)	(+) 394	(+) 568	(+) 1088	(+) 2255	(+) 2264
21. Fiscal Deficit (3+4-13)	(-) 2643	(-) 1930	(-) 2665	(-) 2746	(-)3989
22. Primary Deficit (21-23)	(-) 1528	(-) 143	(-) 229	(-) 1168	(-)1850
23. Interest Payments (included in revenue expenditure)	1115 (11)	1787 (17)	2436 (19)	1578 (13)	2139 (14)
24. Arrears ^ψ of Revenue (<i>percentage of Tax and non-Tax Revenue Receipts</i>)	920 (43)	992 (41)	1011 (30)	752 (21)	2198 (12)
25. Financial Assistance to local bodies, etc.	274	331	361	401	1431
26. Ways and Means Advances/ overdraft availed (days)	365	365	366	365	365
27. Interest on WMA/Overdraft	138	184	221	218	234
28. Gross State Domestic Product (GSDP [≠])	26537	29030	31793	34805	38298
29. Outstanding debt* (year end)	11010	12150	14226	16471	18593
30. Outstanding ^φ guarantees (year end)	1959	2565	2807	2536	3037
31. Maximum amount guaranteed (year end)	4720	3245	3308	3295	4748
32. Number of incomplete projects	348	186	88	26	89
33. Capital blocked in incomplete projects	1717	882	365	64.51	495.31
Total Expenditure/GSDP	48.97	45.17	50.15	48.99	56.42
Revenue Receipts/total expenditure	79	85	83	84	81
Revenue Expenditure/Total Expenditure	76	81	76	71	71
Expenditure on Social Services/Total Expenditure	25.49	28.29	24.89	25.14	27.22
Expenditure on Economic Services/Total Expenditure	45.32	35.45	38.87	42.76	41.60
Capital Expenditure/Total Expenditure	23.44	18.79	23.37	29.10	28.85
Capital Expenditure on Social and Economic Services/Total Expenditure.	22.80	18.29	22.59	28.17	27.74
Revenue deficit (surplus)/GSDP	1.49	1.96	3.42	6.48	5.91
Fiscal deficit/GSDP	(-) 9.96	(-) 6.65	(-) 8.38	(-) 7.89	(-)10.42
Primary Deficit (surplus) /GSDP	(-) 5.76	(-) 0.49	(-) 0.72	(-) 3.36	(-)4.83
Revenue Deficit/Fiscal Deficit	NA	NA	NA	NA	NA

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.

Time series data on State Government Finances					
	2005-06	2006-07	2007-08	2008-09	2009-10
Primary Revenue Balance/GSDP					
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	(-) 63.31	(-) 64.08	(-) 67.20	(-) 69.78	(-)75.02
Fiscal Liabilities/RR	162.88	166.36	160.92	169.80	163.37
Primary deficit vis-à-vis quantum spread	(-)1220	(-)261	(-)726	(-)547	(-)563
Debt Redemption (Principal +Interest)/ Total Debt Receipts					
V Other Fiscal Health Indicators					
Return on Investment	20.62	21.22	30.24	40.85	44.16
Balance from Current Revenue (Rs in crore)	(-)1943	(-)2920	(-)3484	(-)2927	(-)5468
Financial Assets/Liabilities	1.09	1.11	1.14	1.21	1.25

Appendix 1.4

(Reference: Paragraph: 1.1 ; Page: 1)

Abstract of Receipts and Disbursements for the year 2009-10

(₹ in crore)

Receipts			Disbursements						
2008-09		2009-10	2008-09		2009-10				
					Non-Plan	Plan	Total		
Section-A: Revenue									
14302.51	I. Revenue Receipts		17587.82	12047.45	I. Revenue Expenditure	14770.64	553.25	15323.89	15323.89
2682.96	Tax revenue	3027.32		5272.40	General Services	6439.96	5.28	6445.24	
				3017.69	Social Services	3770.72	486.86	4257.58	
837.16	Non-tax revenue	955.03		1386.82	Education, Sports, Art and Culture	1771.89	318.64	2090.53	
				646.93	Health and Family Welfare	784.43	46.33	830.76	
1826.95	State's share of Union taxes	1914.76		664.57	Water Supply, Sanitation, Housing & Urban Development	774.14	4.89	779.03	
				17.16	Information and Broadcasting	21.49	1.16	22.65	
3460.20	Non-Plan grants	3404.07		31.90	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	15.56	47.42	62.98	
				25.66	Labour and Labour Welfare	64.78	0.72	65.50	
4734.05	Grants for State Plan Schemes	7747.96		233.21	Social Welfare and Nutrition	325.32	67.70	393.02	
				11.44	Others	13.11	-	13.11	
761.19	Grants for Central and Centrally Sponsored Plan Schemes	538.68							
-	Grants for Special Plan Schemes	-		3757.36	Economic Services	4559.96	61.11	4621.07	
				701.11	Agriculture and Allied Activities	813.00	21.27	834.27	
				151.50	Rural Development	164.67	18.74	183.41	
				197.79	Special Areas Programmes	239.84	0.28	240.12	
				231.20	Irrigation and Flood Control	264.66	0.16	264.82	
				2135.02	Energy	2754.46	0.06	2754.52	
				134.62	Industries and Minerals	158.62	0.31	158.93	
				47.03	Transport	46.51	-	46.51	
				10.80	Science, Technology and Environment	21.28	6.47	27.75	
				148.29	General Economic Services	96.92	13.82	110.74	
-	II. Revenue deficit carried over to Section -B			2255.06	II. Revenue Surplus carried over to Section-B				2263.93
14302.51	Total Section-A		17587.82	14302.51	Total Section-A				17587.82

Receipts			Disbursements						
2008-09		2009-10	2008-09		2009-10				
					Non-Plan	Plan	Total		
113.77	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	63.10							
-	IV. Misc. Capital receipts	28.09	4964.23	III. Capital Outlay	98.60	6135.16	6233.76	6233.76	
			159.10	General Services	0.90	237.59	238.49	-	
			1268.59	Social Services	5.39	1620.56	1625.95		
			224.66	Education, Sports, Art and Culture	0.27	286.36	286.63		
			164.94	Health and Family Welfare	-	289.00	289.00		
			672.01	Housing & Urban Development	-	784.51	784.51		
			1.19	Information and Broadcasting	-	1.49	1.49		
			5.06	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	7.22	7.22		
			152.89	Social Welfare and Nutrition	5.12	251.98	257.10		
			47.84	Other Social Services	-	-	-		
			3536.54	Economic Services	92.32	4277.01	4369.33		
			360.33	Agriculture and Allied Activities	92.57	223.82	316.39		
			65.24	Rural Development	-	161.82	161.82		
			124.43	Special Areas Programmes	(-) 0.25	142.78	142.53		
			298.03	Irrigation and Flood Control	-	416.62	416.62		
			1176.84	Energy	-	1035.05	1035.05		
			115.61	Industries and Minerals		109.15	109.15		
			917.96	Transport	-	1307.26	1307.26		
			5.67	Science, Technology and Environment	-	6.18	6.18		
			472.43	General Economic Services	-	874.33	874.33		
3.69	V. Recoveries of Loans and Advances	1.62	42.41	IV. Loans and Advances disbursement				49.12	
2.16	Industries and Minerals	-	15.37	Industries and Minerals			-		
0.02	Agriculture and allied activities	-	26.24	Transport			-		
1.32	Government servants	1.24	0.29	Government servants			1.24		
0.19	Others	0.38	0.51	Others			47.88		
2255.06	VI. Revenue surplus	2263.93		V. Revenue deficit				-	

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Receipts			Disbursements						
2008-09		2009-10	2008-09		2009-10				
					Non-Plan	Plan	Total		
2948.36	VII. Public debt receipts		2852.36	703.15	VI. Repayment of Public Debt				731.15
2694.07	Internal debt other than Ways and Means Advances and Overdraft	2145.81		557.18	Internal debt other than Ways and Means Advances and Overdraft			707.45	
19.25	Loans and Advances from GOI	31.75		145.97	Repayment of loans and advances from GOI.			23.70	
235.04	Net transactions under Overdrafts from J&K Bank	674.80			Net transactions under Ways and Means Advances including Overdrafts			-	
	VIII. Appropriation to Contingency Fund				VII. Appropriation to Contingency Fund				
0.16	IX. Amount recouped to contingency fund		0.11	0.29	VIII-Expenditure from Contingency Fund				1.07
36148.59	X. Public Account receipts		45173.56	35696.45	IX-Public Account disbursements				43300.47
1128.70	Small Savings and Provident Funds	1472.51		670.42	Small Savings and Provident Funds			779.07	
95.04	Reserve Funds	200.27		84.29	Reserve Funds			110.41	
2052.39	Deposits and Advances	3929.95		1846.12	Deposits and Advances			2385.78	
560.19	Suspense and Miscellaneous	459.48		402.53	Suspense and Miscellaneous			622.26	
32312.27	Remittances	39111.35		32693.09	Remittances			39402.95	
				63.10	X. Cash balance at the end				67.20
				11.20	Cash in treasuries and local remittances			12.12	
				1.74	Deposits with Banks			5.48	
				1.91	Departmental cash balance including permanent advances			1.35	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
	Total Section-B	50382.77	41469.63		Total Section-B				50382.77

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.

Appendix 1.4 (Continued)

Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2010

(₹ in crore)

As on 31 March 2009		As on 31 March 2010	
Liabilities			
13335.73		Internal Debt	15448.89
	7200.65	Market Loans bearing interest	8182.60
	866.93	Loans from LIC	1032.49
	2977.90	Loans from other Institutions	3268.74
	2290.25	Overdraft from Jammu and Kashmir Bank	2965.06
3135.56		Loans and Advances from Central Government	3143.61
	14.64	Pre 1984-85 Loans	14.64
	1038.42	Non-Plan Loans	1038.41
	1902.88	Loans for State Plan Schemes	1910.94
	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
0.58		Contingency Fund	1.00
4753.08		Small Savings, Provident Funds, etc.	5446.52
1214.73		Reserve Funds	1304.60
1847.35		Deposits	3391.36
2742.25		Remittance Balances	2450.65
5747.10		Surplus on Government Account	7940.51
	3492.04	Revenue surplus ending 2007-08	5747.10 ¹
	2255.06	Revenue Surplus 2008-09	2263.93
32776.38		Total:	39127.14
Assets			
31229.67		Gross Capital Outlay on Fixed Assets	37435.34
	364.61	Investments in shares of Companies, Corporations, etc.	422.82
	30865.06	Other Capital Outlay	37012.52
1018.92		Loans and Advances	1066.42
	434.12	Industries and Minerals	447.41
	326.02	Transport	339.74
	85.05	Energy	85.05
	43.10	Agriculture and Allied Activities	42.97
	110.33	Other Development Loans	130.95
	20.30	Loans to Government servants and Miscellaneous Loans	20.30
Assets (Continued)			
8.28		Advances	8.13
456.41		Suspense and Miscellaneous Balances	548.67

¹ The difference of ₹ 70.52 lakh is due to amount written off from heads of accounts closing to balances

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As on 31 March 2009			As on 31 March 2010	
		Appropriation to Contingency Fund		1.38
		Amount written off from Heads of accounts closing to balances		-
63.10		Cash		67.20
	11.20	Cash in Treasuries and Local Remittances	12.12	
	1.74	Deposits with Bank	5.48	
	1.79	Departmental Cash Balance	1.23	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
	-	Deficit on Government Account:		
32776.38		Total		39127.14

Appendix 1.5

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2009-10

(Reference: Paragraph: 1.2.2; Page: 5)

(₹ in lakh)

Sl. No	Name of the Scheme	Implementing agencies	Government of India releases	
			2009-10	2008-09
1	Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	5,72.02	-
2	Accelerated Rural Water Supply Programme	SGO Finance Secretary	2,89,90.00	4,03,73.00
3	National Rural Health Mission (NRHM)	State Health Department including other	90,00.08	64,69.00
4	National Institute of Technology NIT DHE	NIT, Srinagar	-	6,37.00
5	Package for special Category State DIPP	Jammu and Kashmir Financial Corporation Ltd.	12,00.00	10,00.00
6	Integrated Watershed Management Programme DPAD, DDP, IWDP, (IWMP)	Assistant Commissioners (Development) DRDA	26,81.43	13,71.00
7	DRDA Administration RD	Assistant Commissioners (Development)	6,85.00	7,05.00
8	National Rural Employment Guarantee Scheme (NREGA)	Assistant Commissioners (Development) District Rural Development Agency	1,73,24.45	1,05,36.00
9	Pradhan Mantri Gram Sadak Yojana	State Rural Roads Agency	1,44,70.00	1,91,17.00
10	Rural Housing IAY	Assistant Commissioner District Rural Development Agencies	57,25.42	71,29.00
11	Swaran Janyati Gram Swarozgar Yojana	Assistant Commissioner District Rural Development Agencies	8,28.47	12,36.00
12	Sarva Shiksha Abhiyan	Ujala Society Jammu and Kashmir	3,73,63.27	2,05,32.00
13	Local Area Development Scheme (MPLADS)	District Deputy Commissioners	17,00.00	25,00.00
14	Buddhist and Tibetan Studies	Galdan Targaisling Cultural Welfare Society, Culture preservation Society, Kukshow, Cultural Preservation and Area Development and Others	8,09.78	5,98.00
15	National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Baote, Ramban etc.	9,81.21	5,95.00
16	Information Publicity extension	Jammu and Kashmir Energy Development Agency	-	6,77.00
17	Assistance of IHMS, FCI's etc.	Jammu and Kashmir and IHM society Srinagar	-	6,34.00
18	Product Infrastructure Development for destinations and Circuits	State Tourism Department	5,10.89	23,53.00
19	Macro Management of Agriculture Scheme	State Agriculture Department	-	18,30.00
20	ASIDE Assistance to States for Developing Export Infrastructure and Allied Activities	Jammu and Kashmir State Industries Development Corporation Ltd.	-	14,73.00
21	Central Rural Sanitation programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/Srinagar/Baramulla/Badgam	-	11,27.00
22	Strengthening of existing Polytechnics	Secretary Technical Education	-	8,48.00
23	Electronic Governance	Secretary Education and Food and Supplies Department	-	14,68.00

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Sl. No	Name of the Scheme	Implementing agencies	Government of India releases	
			2009-10	2008-09
24	Mid-day-Meals National Programme of Nutrition Support to Primary Education	State Education and Food and Supplies Department	-	39,13.00
25	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.	11,62.98	-
26	Conservation of natural resources and Eco system	J&K Lakes and Water ways Development Authority	27,85.00	-
27	Integrated Development of Wild Life Habitants	Chief Wild Life Warden	-	5,69.00
28	National River Conservation Plans	Waterways Development Authority, Srinagar	-	12,50.00
29	Upgradation of 1396 Government ITT's	Director Technical Education Jammu, IML Society of ITT's	10,00.00	-
30	Integrated Child Development Scheme	State Social Welfare Department	-	37,92.00
31	National E. Governance Action Plan NEGAP	State Social Welfare Department	-	37,92.00
32	Transport Subsidy Scheme	J&K Development Finance Corporation Ltd.	9,55.00	-
33	Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Sociiety, Srinagar	25,82.00	-
34	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Ujala Sociiety, Srinagar	8,82.00	-
35.	National Mental Health Programme	State Health Society	5,28.00	-
36.	Other Schemes	Other Schemes	67,76.95	84,48.00
		Grand total	13,95,13.95	14,29,08.00

The figures are taken from the 'Central Plan Scheme Monitoring System (CPSMS)' portal of the Controller General of Accounts. These are unaudited figures.

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: 34)

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
Revenue (Voted)					
1	1	General Administration	131.81	25.97	20
2	2	Home	2032.21	139.93	7
3	3	Planning and Development	135.70	98.31	72
4	4	Information	25.85	3.21	12
5	5	Ladakh Affairs	244.98	2.82	1
6	7	Education	1937.22	252.11	13
7	8	Finance	1744.04	20.69	1
8	9	Parliamentary Affairs	20.51	1.63	8
9	10	Law	114.08	43.00	38
10	11	Industries and Commerce	134.30	19.14	14
11	12	Agriculture	400.25	34.74	9
12	13	Animal Husbandry	220.24	16.65	8
13	14	Revenue	399.34	14.88	4
14	16	Public Works	476.76	7.81	2
15	17	Health and Medical Education	873.17	42.41	5
16	19	Housing and Urban Development	254.20	2.66	1
17	20	Tourism	74.43	5.20	7
18	21	Forest	335.55	46.42	14
19	22	Irrigation and Flood Control	286.56	36.09	13
20	23	Public Health Engineering	521.93	25.32	5
21	24	Hospitality, Protocol and Toshakhana	106.46	5.16	5
22	26	Fisheries	30.09	1.30	4
23	28	Rural Development	149.23	11.77	8
24	29	Transport	21.67	3.03	14
Revenue (Charged)					
25	1	General Administration	9.01	1.50	17
26	10	Law	18.40	5.32	29
Capital (Voted)					
27	2	Home	11.08	8.98	81
28	3	Planning and Development	533.85	381.54	71
29	4	Information	3.48	1.98	57
30	6	Power Development	1283.00	247.95	19
31	7	Education	280.34	121.95	43
32	8	Finance	821.00	222.22	27
33	9	Parliamentary Affairs	3.00	2.95	98
34	12	Agriculture	228.91	59.56	26
35	13	Animal Husbandry	24.63	8.87	36

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
36	14	Revenue	135.04	72.05	53
37	15	Consumer Affairs and Public Distribution	1168.17	310.88	27
38	17	Health and Medical Education	300.96	11.96	4
39	19	Housing and Urban Development	376.80	96.10	26
40	21	Forest	96.36	47.95	50
41	22	Irrigation and Flood Control	453.33	64.23	14
42	25	Labour, Stationery and Printing	71.76	69.80	97
43	27	Higher Education	191.72	63.49	33
44	28	Rural Development	174.01	12.20	7

Appendix-2.2

(Reference: Paragraph: 2.3.3; Page:35)

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)
Revenue (Voted)					
1	6	Power Development	2435.66	2795.20	359.54 (15)
2	15	Consumer Affairs and Public Distribution	3.97	5.52	1.55 (39)
3	18	Social Welfare	278.71	281.66	2.95 (1)
4	25	Labour, Stationery and Printing	36.03	83.72	47.69 (132)
5	27	Higher Education	275.96	450.26	174.30 (63)
Total (Revenue Voted)			3030.33	3616.36	586.03
Revenue (Charged)					
6	8	Finance	1950.44	2138.24	187.80 (10)
Total Revenue (Charged)			1950.44	2138.24	187.80 (10)
Capital (Voted)					
7	1	General Administration	29.15	36.90	7.75 (27)
8	11	Industries and Commerce	111.29	114.29	3.00 (3)
9	16	Public Works	1216.92	1465.23	248.31 (20)
10	18	Social Welfare	182.67	199.59	16.92 (9)
11	20	Tourism	113.82	171.77	57.95 (51)
12	23	Public Health Engineering	345.31	505.00	159.69 (46)
13	24	Hospitality, Protocol and Toshakhana	-	0.47	0.47 (100)
14	29	Transport	25.40	54.07	28.67 (113)
Total (Capital Voted)			2024.56	2547.32	522.76
Capital (Charged)					
15	8	Finance	808.46	3573.90	2765.44 (342)
Total (Capital Charged)			808.46	3573.90	2765.44
Grand total			7813.79	11875.82	4062.03

Appendix-2.3

(Reference: Paragraph: 2.3.4; Page:36)

Statement showing expenditure incurred without budget provisions during 2009-10

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1.	1-General Administration		616.22
	2070-Other Administrative Services	9.17	
	2075-Miscellaneous General Services	1.44	
	2501-Special programmes for Rural Development	135.24	
	3451-Secretariat Economic Services	55.60	
	4075-Capital Outlay on Miscellaneous General Services	2.13	
	5425-Capital Outlay on Other Scientific and Environmental Services	412.64	
2.	2-Home		135.20
	2055-Police	49.28	
	2070-Other Administrative Services	85.92	
3.	3-Planning and Development		153.01
	3451-Secretariat Economic Services	9.46	
	3454-Census, Survey and Statistics	22.13	
	3475-Other General Economic Services	112.61	
	5475-Capital Outlay on Other General Economic Services	8.81	
4.	6-Power Development		15.49
	2801-Power	15.49	
5.	7-Education		65.65
	2202-General Education	20.86	
	4202-Capital Outlay on Education, Sports, Art and Culture	44.79	
6.	11-Industries and Commerce		2268.35
	2851-Village and Small Industries	24.48	
	4851-Capital Outlay on Village and Small Industries	2116.65	
	4853-Capital Outlay on Non-ferrous Mining and Metallurgical Industries	127.22	
7.	12-Agriculture		4935.90
	2236-Nutrition	36.51	
	2401-Crop Husbandry	1167.57	
	2402-Soil and Water Conservation	153.58	
	2403-Animal Husbandry	3.08	
	2435-Other Agricultural Programmes	10.00	
	2705-Command Area Development	16.64	
	2851-Village and Small Industries	43.13	
	4401-Capital Outlay on Crop Husbandry	2653.57	
	4402-Capital Outlay on Soil and Water Conservation	73.06	
	4705-Capital Outlay on Command Area Development	772.61	
	4851-Capital Outlay on Village and Small Industries	6.15	

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
8.	13-Animal Husbandry		362.31
	2403-Animal Husbandry	362.31	
9.	14-Revenue		294.51
	2029-Land Revenue	18.48	
	2053-District Administration	151.37	
	2055-Police	53.21	
	2070-Other Administrative Services	53.88	
	2401-Crop Husbandry	1.31	
	2506-Land Reforms	15.00	
	3475-Other General Economic Services	1.26	
10.	15-Consumer Affairs and Public Distribution		1209.60
	2408-Food storage and Ware housing	100.00	
	3475-Other General Economic Services	275.51	
	4408-Capital Outlay on Food storage and Ware housing	834.09	
11.	16-Public Works		17.25
	3054-Roads and Bridges	17.25	
	17-Health and Medical Education		401.22
12.	2210-Medical and Public Health	4.62	
	4210-Capital Outlay on Medical and Public Health	396.60	
	18-Social Welfare		6223.73
13.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	93.12	
	2235-Social Security and Welfare	5162.68	
	2236-Nutrition	406.02	
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	28.59	
	4235-Capital Outlay on Social Security and Welfare	533.32	
14.	19-Housing and Urban Development		48.32
	2217-Urban Development	48.32	
	20-Tourism		337.44
15.	2406-Forestry and Wild Life	247.93	
	4406-Capital Outlay on Forestry and Wild life	88.15	
	5452-Capital Outlay on Tourism	1.36	
	21-Forest		423.61
16.	2406-Forestry and Wild Life	14.70	
	4406-Capital Outlay on Forestry and Wild Life	408.91	
17.	24-Hospitality, Protocol and Toshakhana		46.91
	4059-Capital Outlay on Public Works	46.91	
18.	25-Labour, Stationery and Printing		139.16
	2230-Labour and Employment	139.16	

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
	26-Fisheries		191.69
19.	2405-Fisheries	76.55	
	4405-Capital Outlay on Fisheries	115.14	
	27-Higher Education		19315.65
20.	2202-General Education	19313.43	
	2215-Water Supply and Sanitation	2.22	
	28-Rural Development		5112.79
	2236-Nutrition	1.37	
21.	2501-Special Programme for Rural Development	51.28	
	2515-Other Rural Development Programme	1651.10	
	4515-Capital Outlay on Other Rural Development Programmes	3409.04	
	29-Transport		64.24
22.	4070-Capital Outlay on Other Administrative Services	64.24	
	Grand Total		42378.25 (423.78 crore)

Appendix-2.4

(Reference: Paragraph: 2.3.5; Page: 36)

Year-wise details of excess expenditure for the years 1980-81 to 2008-09 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	9	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	6	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	
		Total:	74,366.04	

Appendix-2.5

(Reference: Paragraph: 2.3.7; Page: 37)

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
I-Revenue (Voted)					
1.	1-General Administration	127.56	4.25	105.84	25.97
2.	4-Information	22.93	2.92	22.64	3.21
3.	7-Education	1907.31	29.91	1685.11	252.11
4.	17-Health and Medical Education	843.13	30.04	830.76	42.41
5.	23-Public Health Engineering	519.41	2.52	496.61	25.32
6.	26-Fisheries	29.42	0.67	28.79	1.30
Total-I		3449.76	70.31	3169.75	350.32
II-Revenue (Charged)					
7.	1-General Administration	7.68	1.33	7.51	1.50
Total-II		7.68	1.33	7.51	1.50
III-Capital (Voted)					
8.	3-Planning and Development	354.60	179.25	152.31	381.54
9.	7-Education	278.03	2.31	158.39	121.95
10.	12-Agriculture	182.97	45.94	169.35	59.56
11.	15-Consumer Affairs and Public Distribution	1005.96	162.21	857.29	310.88
12.	19-Housing and Urban Development	331.80	45.00	280.70	96.10
13.	25-Labour, Stationery and Printing	69.65	2.11	1.96	69.80
Total-III		2223.01	436.82	1620.00	1039.83
Grand Total		5680.45	508.46	4797.26	1391.65

Appendix-2.6

(Reference: Paragraph: 2.3.7; Page: 37)

Cases of excessive Supplementary grant/appropriation

(₹ in crore)

Sl. No	Name of the Grant/ Appropriation	Original	Supple- mentary	Total	Expenditure	Savings
I-Revenue (Voted)						
1.	2-Home	1875.50	156.71	2032.21	1892.28	139.93
2.	5-Ladakh Affairs	240.53	4.45	244.98	242.16	2.82
3.	19-Housing and Urban Development	212.32	41.88	254.20	251.54	2.66
4.	24-Hospitality, Protocol and Toshakahna	100.29	6.17	106.46	101.30	5.16
Total-I		2428.64	209.21	2637.85	2487.28	150.57
II-Capital (Voted)						
5.	5-Ladakh Affairs	138.81	4.01	142.82	142.78	0.04
6.	17-Health and Medical Education	237.71	63.25	300.96	289.00	11.96
Total-II		376.52	67.26	443.78	431.78	12.00
Grand Total		2805.16	276.47	3081.63	2919.06	162.57

Appendix 2.7

(Reference: Paragraph: 2.3.7; Page: 37)

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

(₹ in crore)

Sl. No	Grant Number	Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue (Voted)							
1.	18	Social Welfare	261.86	16.85	278.71	281.66	2.95
Total-Revenue (Voted)			261.86	16.85	278.71	281.66	2.95
Revenue(Charged)							
2.	8	Finance	1727.15	223.29	1950.44	2138.24	187.80
Total-Revenue (Charged)			1727.15	223.29	1950.44	2138.24	187.80
Capital (Voted)							
3.	1	General Administration	23.10	6.05	29.15	36.91	7.76
4.	11	Industries and Commerce	109.69	1.60	111.29	114.29	3.00
5.	16	Public Works	1185.66	31.26	1216.92	1465.23	248.31
6.	18	Social Welfare	157.30	25.37	182.67	199.59	16.92
7.	20	Tourism	98.54	15.28	113.82	171.77	57.95
8.	23	Public Health Engineering	334.00	11.31	345.31	505.00	159.69
Total-Capital (Voted)			1908.29	90.87	1999.16	2492.79	493.63
Grand Total			3897.30	331.01	4228.31	4912.69	684.38

Appendix-2.8

(Reference: Paragraph: 2.3.8; Page: 38)

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
I-Revenue (Voted)				
1.	1-General Administration	25.97	-	25.97
2.	2-Home	139.93	-	139.93
3.	3-Planning and Development	98.31	-	98.31
4.	4-Information	3.21	-	3.21
5.	5-Ladakh Affairs	2.82	-	2.82
6.	7-Education	252.11	-	252.11
7.	8-Finance	20.69	-	20.69
8.	9-Parliamentary Affairs	1.63	-	1.63
9.	10-Law	43.00	-	43.00
10.	11-Industries and Commerce	19.14	-	19.14
11.	12-Agriculture	34.74	-	34.74
12.	13-Animal Husbandry	16.65	-	16.65
13.	14-Revenue	14.88	-	14.88
14.	16-Public Works	7.81	-	7.81
15.	17-Health and Medical Education	42.41	-	42.41
16.	19-Housing and Urban Development	2.66	-	2.66
17.	20-Tourism	5.20	-	5.20
18.	21-Forest	46.42	-	46.42
19.	22-Irrigation and Flood Control	36.09	-	36.09
20.	23-Public Health Engineering	25.32	-	25.32
21.	24-Hospitality, Protocol and Toshakhana	5.16	-	5.16
22.	26-Fisheries	1.30	-	1.30
23.	28-Rural Development	11.77	-	11.77
24.	29-Transport	3.03	-	3.03
Total-I		860.25	-	860.25
II-Revenue (Charged)				
25.	1-General Administration	1.50	-	1.50
26.	10-Law	5.32	-	5.32
Total-II		6.82	-	6.82
III-Capital (Voted)				
27.	2-Home	8.98	-	8.98
28.	3-Planning and Development	381.54	-	381.54

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
29.	4-Information	1.98	-	1.98
30.	6-Power Development	247.95	-	247.95
31.	7-Education	121.95	-	121.95
32.	8-Finance	222.22	-	222.22
33.	9-Parliamentary Affairs	2.95	-	2.95
34.	12-Agriculture	59.56	-	59.56
35.	13-Animal Husbandry	8.87	-	8.87
36.	14-Revenue	72.05	-	72.05
37.	15-Consumer Affairs and Public Distribution	310.88	-	310.88
38.	17-Health and Medical Education	11.96	-	11.96
39.	19-Housing and Urban Development	96.10	-	96.10
40.	21-Forest	47.95	-	47.95
41.	22-Irrigation and Flood Control	64.23	-	64.23
42.	25-Labour, Stationery and Printing	69.80	-	69.80
43.	27-Higher Education	63.49	-	63.49
44.	28-Rural Development	12.20	-	12.20
Total-III		1804.66	-	1804.66
Grand Total I+II+III		2671.73	-	2671.73

Appendix-2.9

(Reference: Paragraph: 2.4.1; Page: 39)

Department-wise outstanding DC bills 1996-2010

(`in crore)

S. No	Department	Amount
1	Power Development	395.73
2	Revenue	626.96
3	Home	7.07
4	Housing and Urban Development	270.76
5	Consumer Affairs and Public Distribution	33.66
6	Health and Medical Education	113.94
7	Industries and Commerce	82.02
8	Planning	69.66
9	Tourism	95.87
10	Agriculture	40.83
11	Education	26.58
12	Transport	2.12
13	Finance	12.40
14	Higher and Technical Education	13.34
15	Social Welfare	9.65
16	General Administration	4.22
17	Rural Development	11.41
18	Science & Technology	4.61
19	Public Health Engineering	3.75
20	Public Works	3.98
21	Information and Technology	2.35
22	Animal Husbandry	2.43
23	Forest	1.14
24	Law	0.14
25	Hospitality and Protocol	0.03
26	Stationery and Printing	0.01
27	Legislative Assembly	0.52
28	Civil Aviation	12.20
29	Election	0.89
30	Fisheries	0.69
31	Gujjar and Bakarwal	0.53
32	Labour and Employment	25.26
33	Public Service Commission	2.24
34	Relief and Rehabilitation	45.94
	Total	1922.93

Appendix-3.1

(Reference: Paragraph: 3.2; Page: 43)

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 2009-10	22
2.	Kashmir University	2001-02 to 2009-10	09
3.	Kashmir Urban Development Agency Srinagar	1999-2000 to 2009-10	11
4.	District Rural Development Agency Srinagar	2002-03 to 2009-10	08
5.	District Rural Development Agency Anantnag	2007-08 to 2009-10	03
6.	District Rural Development Agency Pulwama	2002-03 to 2009-10	08
7.	District Rural Development Agency Leh	2008-09 to 2009-10	02
8.	District Rural Development Agency Kargil	2008-09 to 2009-10	02
9.	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2009-10	11
10.	Srinagar Development Authority	1999-2000 to 2009-10	11
11.	Institute of Hotel Management	2001-02 to 2009-10	09
12.	State Social Welfare Advisory Board	2003-04 to 2009-10	07
13.	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2009-10	09
14.	Jammu and Kashmir State Housing Board	2002-03 to 2009-10	08
15.	Lakes and Water Ways Development Authority	2005-06 to 2009-10	13
16.	Jammu University	2002-03 to 2009-10	08
17.	District Rural Development Agency Jammu	2008-09 to 2009-10	02
18.	District Rural Development Agency Kathua	2008-09 to 2009-10	02
19.	District Rural Development Agency Poonch	2008-09 to 2009-10	02
20.	District Rural Development Agency Doda	2003-04 to 2009-10	07
21.	Academy of Art Culture and Languages	2003-04 to 2009-10	07
22.	Jammu Development Authority	1972-73 to 2009-10	38
23.	State Pollution Control Board	1995-96 to 2009-10	15
24.	Jammu and Kashmir Sports Council	2003-04 to 2009-10	07
25.	Jammu and Kashmir Energy Development Authority	2003-04 to 2009-10	07
26.	Jammu University	2002-03 to 2009-10	08
27.	District Rural Development Agency Budgam	2007-08 to 2009-10	03
28.	District Rural Development Agency Baramulla	2007-08 to 2009-10	02
29.	District Rural Development Agency Kupwara	2006-07 to 2009-10	04
			245

Appendix 3.2

(Reference: Paragraph: 3.4: Page: 45)

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
Department: Consumer Affairs and Public Distribution			
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.
Department: Animal Husbandry			
Milk Supply Undertaking, Srinagar	1979-80	N.A.	The undertaking stands liquidated.
Milk Supply Undertaking, Jammu	1981-82	N.A.	The undertaking stands liquidated.
Department: Forest			
Government Lumbering Undertaking	1977-78	N.A.	The undertaking stands taken over by the J&K State Forest Corporation in July 1979