

APPENDICES

Appendix 1.1
(Reference: Paragraph:1.1 Page: 1)
Profile of Jammu & Kashmir

A. General Data					
S.NO	Particulars			Figures	
1	Area			2.22 lakh sq.Kms	
2	Population				
	As per 2011 Census			1.25 crore	
3	Density of population (as per 2011 Census). (All India Density = 382 persons per Sq. Km)			124 per sq.Kms	
4	*Population below poverty line (BPL) for 2011-12 (All India Average = 29.5 per cent)			15.1	
5	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)			67.16	
6	Infant mortality (per 1000 live births). (All India Average =40 per 1000 live births as per SRS Bulletin of Sept.2014)			37(Rate 2013)	
7	Life Expectancy at birth (All India Average=67.5 years as per Economic Survey 2014-15)			72(2009-13)	
8	Gini Coefficient (a major of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa)				
	a.	Rural (All India = 0.29)		0.24	
	b.	Urban (All India = 0.38)		0.31	
9	Per Capita GSDP CAGR(2006-07 to 2015-16) for General Category States 13.86			14.27	
10	GSDP CAGR (2006-07 to 2015-16)		Jammu & Kashmir	NA	
			Other General Category States	16.26	
11	Population Growth (2005-06 to 2014-15)		Jammu & Kashmir	NA	
			Other General Category States	12.76	
B. Financial Data					
Sl. No.	Particulars (CAGR)	Figures (in per cent)			
		2006-07 to 2014-15		2014-15 to 2015-16	
		General category States	Jammu & Kashmir	Special Category States	Jammu & Kashmir
a.	Of Revenue Receipts	14.74	12.62	11.45	23.64
b.	Of Own Tax Revenue	15.08	25.13	19.80	40.05
c.	Of Non Tax Revenue	10.20	6.46	(-) 18.75	97.83
d.	Of Total Expenditure	16.71	12.87	2.73	26.90
e.	Of Capital Expenditure	13.21	9.65	(-)6.26	42.79
f.	Of Revenue Expenditure on Education	17.08	16.74	1.24	51.92
g.	Of Revenue Expenditure on Health	18.70	15.86	20.65	31.45
h.	Of Salary & Wages	15.49	16.95	5.19	28.17
i.	Of pension	18.59	17.41	16.65	2.58

Appendix - 1.2

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 Investment of the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Grants- in-Aid given by the Government
Statement No.11	Statement of Voted and Charged Expenditure
Statement No.12	Statement of Sources and Application of funds for Expenditure other than Revenue
Statement No.13	Summary of Balances under Consolidated Fund, Contingency Fund and Public Account
Statement No.14	Detailed Statement of Revenue and Capital Receipts by Minor heads
Statement No.15	Detailed Statement of Revenue Expenditure by Minor heads
Statement No.16	Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
Statement No.17	Detailed Statement of Borrowings and Other Liabilities
Statement No.18	Detailed Statement of Loans and Advances given by the Government
Statement No.19	Detailed Statement of Investments of the Government
Statement No.20	Detailed Statement of Guarantees given by the Government
Statement No.21	Detailed Statement on Contingency Fund and Other Public Account Transactions
Statement No.22	Detailed Statement on Investments of Earmarked Funds

Appendix - 1.3
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 the Gross State Domestic Product (GSDP) is a 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 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:

Item/Year	2011-12	2012-13	2013-14	2014-15	2015-16
Gross State Domestic Product (₹ in crore) (Base year: 2004-05)	68,185	76,916	87,570	87,921	91,850
Growth rate of GSDP (Revised)	17.41	12.80	13.85	0.40	4.89
GDP at market prices	83,91,691	93,88,876	1,04,72,807	N/A	N/A
GSDP as % of GDP	0.81	0.83	0.83	N/A	N/A

Source: (Directorate of Economics & Statistics, Department of Planning, Government of Jammu and Kashmir)

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Pre-Devolution Non-Plan Revenue Deficit	Non-Plan Revenue Expenditure – (State's Own Tax Revenues + State's Own Non-Tax Revenues)
State's Own Deficit	Fiscal Deficit – Share in Union Taxes/Duties – Grants-in-Aid received from the Union Government
Non-Plan Revenue Gap	Revenue Deficit – Revenue Deficit on 'Plan' Account = Revenue Deficit – (Plan Revenue Expenditure – Plan Grants)

Appendix 1.4
(Reference: Paragraph: 1.2; Paragraph: 1.2.1 & Paragraph: 1.4)
Time series data on the State Government Finances

(₹ in crore)

Part-A Receipts					
Fiscal Aggregate	2011-12	2012-13	2013-14	2014-15	2015-16
1. Revenue Receipts (a) + (b)	24,783	26,217	27,128	28,939	35,781
(a) Tax Revenue	8,240 (33)	9,703 (37)	10,415 (38)	10,811 (37)	15,141 (42)
(i) Revenue from State Taxes	4,745 (19)	5,833 (22)	6,273 (23)	6,334 (22)	7,326 (20)
Of which					
Taxes on sales, trade, etc.	3,414 (72)	4,174 (72)	4,579 (73)	4,602 (73)	5,277 (72)
State Excise	385 (8)	421 (7)	440 (7)	466 (7)	533 (7)
Taxes on vehicles	105 (2)	118 (2)	134 (2)	132 (2)	145 (2)
Stamps and Registration fees	171 (4)	240 (4)	261 (4)	248 (4)	264 (4)
Land Revenue	33 (1)	96 (2)	16 (1)	15 (0.23)	12 (0.16)
Other Taxes	637 (13)	784 (13)	843 (13)	871 (14)	1,095 (15)
(ii) State's share of Union taxes and duties	3,495 (14)	3,870 (15)	4,142 (15)	4,477 (15)	7,814 (22)
(b) Non-Tax Revenue	16,543 (67)	16,514 (63)	16,713 (62)	18,127 (63)	20,640 (58)
(i) State's Own Non-Tax Revenue	2,002 (8)	2160 (8)	2,870 (11)	1,978 (7)	3,913 (11)
Of which					
Power Department receipts	1,007 (50)	1,589 (74)	1,533 (53)	1,428 (72)	1,477 (38)
(ii) Grants-in-aid from the Union Government	14,541 (59)	14,354 (55)	13,843 (51)	16,150 (56)	16,728 (47)
State's Own Revenues(a) (i) + (b) (i)	6,747	7,993	9,143	8,312	11,239
Revenue transfers from Centre (a) (ii) + (b) (ii)	18,036	18,224	17,985	20,627	24,542
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	168	2	4	3	4
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	8,473	7,029	6,002	10,259	14,645
4. Total receipts in the Consolidated Fund (1+2+3)	33,424	33,248	33,134	39,200	50,430
5. Contingency Fund receipts	1.20	-	-	0.55	0
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	31,913	33,438	32,406	37,242	49,546
Gross Receipts (4+5+6)	65,338	66,686	65,540	76,443	99,976
Public Account Receipts (Net) including receipts in departmental cash chest and cash balance investment	1,017	1,974	2,790	3,906	4,312

Part-B Disbursements					
Fiscal Aggregate	2011-12	2012-13	2013-14	2014-15	2015-16
1. Revenue Expenditure (a) + (b)=(i) + (ii) + (iii)	22,680 (79)	25,117 (83)	27,058 (85)	29,329 (85)	36,420 (83)
(a) Plan	1,248 (5)	1,557 (6)	1,839 (7)	2,872 (10)	1,573 (4)
(b) Non-Plan/Normal	21,432 (95)	23,560 (93)	25,219 (93)	26,457 (90)	34,847 (96)
(i) General Services (including interest payments)	9,707 (43)	10,614 (42)	11,374 (42)	12,039 (41)	13,675 (38)
(ii) Social Services	5,211 (23)	5,548 (22)	6,319 (23)	8,501 (29)	11,331 (31)
(iii) Economic Services	6,514 (29)	7,399 (29)	7,526 (28)	8,789 (30)	11,414 (31)
2. Capital Expenditure (a) + (b)=(i) + (ii) + (iii)	5,899 (21)	5,224 (17)	4,507 (15)	5,134 (15)	7,331 (17)
(a) Plan/CSS	5,474 (93)	4,971 (95)	4,172 (93)	4,501 (88)	1,256 (17)
(b) Non-Plan/General	425 (7)	253 (5)	335 (7)	633 (12)	6,075 (83)
(i) General Services	394 (6)	637 (12)	648 (14)	608 (12)	1,112 (17)
(ii) Social Services	1,569 (27)	1,599 (31)	1,230 (28)	1,608 (31)	2,674 (36)
(iii) Economic Services	3,936 (67)	2,989 (57)	2,629 (58)	2,918 (57)	3,545 (48)
3. Disbursement of loans and advances	66 (⁺)	93 (⁺)	121 (⁺)	87 (⁺)	94 (⁺)
4. Total (1+2+3)	28,645	30,434	31,686	34,550	43,845
5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances)	5,648	5,085	4,147	8,549	10,815
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,114	1,265	1,218	1,213	1,485
Net transactions under Ways and Means Advances and Overdraft	-	-	-	226	0
Loans and Advances from Government of India ¹	97	78	79	112	113
6. Appropriation to Contingency Fund	-	-	-	-	0
7. Gross disbursement out of Consolidated Fund (4+5)	34,293	35,519	35,833	43,099	54,660
8. Contingency Fund disbursements	0.35	-	-	-	0
9. Gross Public Account disbursements	30,896	31,464	29,616	33,336	45,234
10. Gross disbursements (7+8+9)	65,189	66,983	65,449	76,435	99,894
11. Increase in Cash Balance	149	(-) 297	972	338	82
12 Grand Total	65,338	66,686	66,421	76,773	99,976

¹ Includes Ways and Means Advances

Audit Report on State Finances for the year ended 31 March 2016

Part-C Deficits					
1. Revenue Surplus (Revenue Receipts- Revenue Expenditure)	2,103	1,100	70	(-)390	(-) 640
2. Fiscal Deficit (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	3,694	4,216	4,554	5,608	8,060
3. Primary Deficit (Fiscal Deficit –Interest Payment)	1,311	1,510	1,553	2,075	4,341
4. Interest Payments (included in revenue expenditure)	2,383 (11)	2,707	3,001	3,533	3,719
5. Arrears of Revenue	1,172	1,614	1,433	1,399	1,399
6. Financial Assistance to local bodies, etc.	1,795	2,084	1,481	1,535	1,523
7. Ways and Means Advances/ overdraft availed (days)	134 (Over- draft on 5 days)	119 (Over- draft on 9 days)	107 (Over- draft on 7 days)	207 (Over- draft on 2 days)	215 (Over- draft on 7 days)
8. Interest on WMA/Overdraft	5	6	4	9	13
9. Public Debt Receipts	4,036	3,286	3,152	10,033	14,645
10. Gross State Domestic Product (GSDP ²) (Revised/Base 2004-05/2011-12)	68,185	76,916	87,570	87,921	91,850
11. Outstanding Public Debt ³ (year-end) excluding Public Account	22,692	24,635	26,490	28,201	32,031
12. Outstanding ⁴ guarantees (year-end)	2,098	611	2,714	2,860	2,827
13. Maximum amount guaranteed (year-end)	4,750	2,650	4,656	4,232	4,214
14. Number of incomplete projects	169	202	267	671	938
15. Capital blocked in incomplete projects	590.36	685	832	1,902	1,734
Total Expenditure/GSDP	45.93	39.24	36.29	39.30	47.73
Revenue Receipts/Total expenditure	86	86	86	84	82
Revenue Expenditure/Total Expenditure	79	83	85	85	83
Expenditure on Social Services/Total Expenditure	27.45	23.48	23.82	29.26	31.94
Expenditure on Economic Services/Total Expenditure	37.00	34.13	32.05	33.88	34.12
Capital Expenditure/Total Expenditure	20.59	17.17	14.22	14.86	16.72
Capital Expenditure on Social and Economic Services/Total Expenditure	19.21	15.08	12.18	13.10	14.18
Revenue Surplus as % of GSDP	3.19	1.41	0.08	(-)0.44	(-) 0.71
Fiscal Deficit as % of GSDP	5.60	5.44	5.22	6.38	8.77
Primary Deficit as % of GSDP	1.99	1.95	1.78	2.36	4.73
Revenue Deficit/Fiscal Deficit	NA	NA	N/A	6.95	(-) 7.94
Fiscal Liabilities/GSDP	58.15	51.92	51.16	54.95	60.26
Fiscal Liabilities/Revenue Receipts	146.33	153.58	164.67	166.95	154.71
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year	82.92	90.75	89.41	99.39	99.24
Return on Investment	68.16	87.35	128.88	128.88	54.13
Financial Assets/Liabilities	1.46	1.36	1.36	1.28	1.23

² Figures of GSDP are based on information supplied by the State Government.

³ Includes internal debt and loans and advances from Central Government only.

⁴ Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.

Appendix 1.5
(Reference: Paragraph: 1.2)
Abstract of Receipts and Disbursements for the year 2015-16

(₹ in crore)

Receipts				Disbursements			
Various items	2014-15	2015-16		Various items	2014-15	2015-16	
1	2	3	4	5	6	7	8
Section-A: Revenue							
I. Revenue Receipts	28,938.59		35780.60	I. Revenue Expenditure	29,328.93		36,420.40
Tax revenue	6,333.95	7,326.19		General Services	12,038.95	13,674.92	
				Social Services	8,501.39	11,330.96	
Non-tax revenue	1,978.05	3,912.79		Education, Sports, Art and Culture	3,981.48	6,048.69	
				Health and Family Welfare	1,802.50	2,369.31	
State's share of Union taxes	4,477.23	7,813.48		Water Supply, Sanitation/ H&UD	1,538.62	1,729.86	
				Information and Broadcasting	38.05	44.94	
Non-Plan grants	3,342.32	11,135.59		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	55.53	98.07	
				Labour and Labour Welfare	90.93	58.39	
Grants for State Plan Schemes	12,720.27	4,364.95		Social Welfare and Nutrition	973.20	952.86	
				Others	21.08	28.84	
Grants for Central and Centrally Sponsored Plan Schemes	86.77	1,227.60					
Grants for Special Plan Schemes				Economic Services	8,788.59	11,414.52	
				Agriculture and Allied Activities	1,388.99	1,774.23	
				Rural Development	353.35	573.50	
				Special Areas Programmes	428.64	554.31	
				Irrigation and Flood Control	412.20	497.95	
				Energy	4,982.05	6,835.34	
				Industries and Minerals	250.16	323.07	
				Transport	628.01	424.64	
				Science, Technology and Environment	31.43	28.93	
				General Economic Services	313.76	402.55	
II. Revenue deficit carried over to Section -B			639.80	II. Revenue Surplus carried over to Section-B			-
Total Section-A			36,420.40	Total Section-A			36,420.40

Audit Report on State Finances for the year ended 31 March 2016

Receipts				Disbursements			
Various items	2014-15	2015-16		Various items	2014-15	2015-16	
1	2	3	4	5	6	7	8
Section B: Capital							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment			1,400.76				
IV. Misc. Capital receipts			0	III. Capital Outlay	5,134.20		7,330.93
				General Services	608.01	1,111.54	
				Social Services	1,608.53	2,673.81	
				Education, Sports, Art and Culture	530.79	553.91	
				Health and Family Welfare	212.62	240.73	
				Water Supply, Sanitation/ H&UD	736.55	698.43	
				Information and Broadcasting	0.75	6.05	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	22.43	36.88	
				Social Welfare and Nutrition	104.71	1,061.54	
				Other Social Services	0.68	76.27	
				Economic Services	2,917.66	3,545.58	
				Agriculture and Allied Activities	583.45	676.19	
				Rural Development	720.98	811.79	
				Special Areas Programmes	179.77	209.20	
				Irrigation and Flood Control	248.68	372.95	
				Energy	142.47	298.61	
				Industries and Minerals	125.63	154.17	
				Transport	450.89	399.95	
				Science, Technology and Environment	10.42	26.55	
				General Economic Services	455.37	596.17	
V. Recoveries of Loans and Advances			4.09	IV. Loans and Advances disbursement			93.79
Industries and Minerals	1.26	0.63		Industries and Minerals	51.30	45.93	
Energy	-			Transport	30.00	30.00	
Government servants	0.92	0.81		Government servants	0.35	0.85	
Others	0.51	2.65		Others	5.15	17.01	
VI. Revenue surplus			--	V. Revenue deficit			639.80
VII. Public debt receipts			14,644.99	VI. Repayment of Public Debt			10,815.08
Internal debt other than Ways and Means Advances and Overdraft	10,246.80	14,627.78		Internal debt other than Ways and Means Advances and Overdraft	8,436.28	10,701.54	

Receipts				Disbursements			
Various items	2014-15	2015-16		Various items	2014-15	2015-16	
1	2	3	4	5	6	7	8
Loans and Advances from GOI	12.15	17.21		Repayment of loans and advances from GOI.	112.22	113.54	
Net transactions under Overdrafts from Reserve Bank	-			Net transactions under Ways and Means Advances including Overdrafts			
VIII. Appropriation to Contingency Fund	-		--	VII. Appropriation to Contingency Fund			--
IX. Amount recouped to contingency fund			--	III-Expenditure from Contingency Fund			0.05
X. Public Account receipts			27,450.54	IX-Public Account disbursements			24,093.83
Small Savings and Provident Funds	3,882.78	5,271.16		Small Savings and Provident Funds	1,650.40	2,384.74	
Reserve Funds	489.05	353.75		Reserve Funds	1,165.96	140.07	
Deposits and Advances	3,596.25	3,798.22		Deposits and Advances	3,219.95	3,685.83	
Suspense and Miscellaneous	286.93	565.92		Suspense and Miscellaneous	523.55	218.99	
Remittances	13,776.73	17,461.49		Remittances	11,236.11	17,664.20	
				X. Cash balance at the end			526.90
				Cash in treasuries and local remittances	-		
				Deposits with Banks	2.02	83.93	
				Departmental cash balance including permanent advances	6.69	5.33	
				Cash balance investment	1,381.19	426.78	
				Reserve fund investment	10.86	10.86	
Total Section-B	33,356.57		43,500.38	Total Section-B			43,500.38

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 1.5 (Continued)
Summarised financial position of the Government of
Jammu and Kashmir as on 31 March 2016

(₹ in crore)

As on 31 March 2015			As on 31 March 2016
Liabilities			
26,525.40		Internal Debt	30,451.64
	18,321.23	Market Loans bearing interest	20,146.04
	1,788.56	Loans from LIC	1,673.78
	6,415.61	Loans from other Institutions	8,631.82
1,675.40		Loans and Advances from Central Government	1,579.07
	37.79	Pre 1984-85 Loans	37.79
	96.29	Non-Plan Loans	96.29
	1,532.08	Loans for State Plan Schemes	1,435.75
		Loans for Central Plan Schemes	--
		Loans for Centrally Sponsored Plan Schemes	--
	9.24	Ways and Means Advances	9.24
1.00		Contingency Fund	1.00
14,630.43		Small Savings, Provident Funds, etc.	17,516.85
1,330.58		Reserve Funds	1,544.27
4,152.55		Deposits	4,264.97
4,611.50		Remittance Balances	4,408.79
14,979.69		Surplus on Government Account	13,949.55
	14,979.69	Revenue surplus ending 2014-15	
	-	Revenue Surplus 2015-16	13,949.55
67,906.54		Total:	73,716.14

As on 31 March 2015			As on 31 March 2016	
Assets				
64,095.81		Gross Capital Outlay on Fixed Assets		71,426.74
	537.17	Investments in shares of Companies, Corporations, etc.	547.83	
	63,558.64	Other Capital Outlay	70,878.91	
1,493.94		Loans and Advances		1,583.64
	673.10	Industries and Minerals	716.53	
	506.12	Transport	536.12	
	85.05	Energy	85.05	
	42.78	Agriculture and Allied Activities	42.77	
	169.80	Other Development Loans	186.04	
	17.09	Loans to Government servants and Miscellaneous Loans	17.13	
12.66		Advances		12.70
513.03		Suspense and Miscellaneous Balances		166.11
		Appropriation to Contingency Fund		0.05
		Amount written off from Heads of accounts closing to balances		--
1,400.76		Cash		526.90
		Cash in Treasuries and Local Remittances		--
	2.02	Deposits with Bank	83.93	
	6.57	Departmental Cash Balance	5.21	
	0.12	Permanent Advances	0.12	
	1381.19	Cash Balance Investments	426.78	
	10.86	Reserve Fund Investments	10.86	
390.34		Deficit on Government Account:		
	390.34	Revenue deficit ending 2014-15		---
67,906.54		Total		73,716.14

Appendix 1.6

(Reference: Paragraph: 1.2.2.1)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/ Schemes outside the State budget during 2015-16

Direct transfer of Central Scheme Funds costing more than ₹1 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				
		2015-16	2014-15	2013-14	2012-13	2011-12
Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	-	-	-	240.30	863.98
National Rural Health Mission (NRHM)	State Health Department including others	-	-	35,488.95	13,922.91	45,245.26
National Institute of Technology NIT DHE	NIT, Srinagar	-	-	-	-	850.00
Package for Special Category State DIPP (other than North East)	Jammu and Kashmir Financial Corporation Ltd.	-	3,569.47	4,116.86	3,320.63	5,959.08
Integrated Watershed Management Programme DPAD, DDP, IWDP, (IWMP)	Assistant Commissioners (Development) DRDA	-	-	481.37	4,271.81	1,702.21
DRDA Administration RD	Assistant Commissioners (Development) DRDA	-	-	1,161.49	*	1,378.03
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	Assistant Commissioners (Development) District Rural Development Agencies	-	-	60,315.73	76,276.16	78,130.96
Pradhan Mantri Gram Sadak Yojana (PMGSY)	State Rural Roads Agency	-	-	52,323.93	26,632.50	76,210.01
Rural Housing IAY	Assistant Commissioner District Rural Development Agencies	-	-	5,642.49	5,009.74	5,883.22
Sarva Shiksha Abhiyan	Ujala Society Jammu and Kashmir	-	-	89,143.50	50,805.85	30,070.51
MP's Local Area Development Scheme (MPLADS)	District Deputy Commissioners	5,500.00	3,500.00	-	4,500.00	4,000.00
Buddhist and Tibetan Studies	Galdan Targaisling Cultural Welfare Society, Culture Preservation Society, Kukshow, Cultural Preservation And Area Development the khana Chosling welfare society and various NGO's and other Welfare Societies	-	967.67	-	296.70	658.27

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Batote, Ramban etc.	-	-	810.82	337.00	-
Assistance of IHMS, FCIs etc.	Institute of Hotel Management and catering	366.00	871.00	-	300.00	-
Product Infrastructure Development for destinations and Circuits	State Tourism Department	-	-	-	221.80	-
Central Rural Sanitation Programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/Srinagar/Baramulla/Badgam	-	-	3,957.20	3,511.01	967.95
Research and Development Support (SERC)	University of Jammu, University of Kashmir, Shri Mata Vaishno Devi University of Agriculture Science and Technology, Baba University etc.	219.18	-	-	314.75	810.37
Conservation of natural resources and Eco system/ Comprehensive Handloom Development Scheme (CHDS)	J&K Lakes and Water ways Development Authority Director Handloom Development J&K Srinagar	-	-	2,989.53	-	4,104.75
Up gradation of 1396 Government ITI's	Director Technical Education Jammu, IML Society of ITI's	-	-	-	-	3,000.00
Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Society, Srinagar	-	-	-	-	9,636.42
Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Ujala Society, Srinagar/ Noor Society	-	-	13,578.18	10,935.54	1,301.92
National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM)	-	-	41,266.25	47,450.03	42,042.37
Off Grid DRPS	Renewable Energy Development Agency Kargil/Ladakh, J&K Energy Development/ Royal Spring Golf Course Srinagar/6 th BN ITBP	5,996.19	2,201.96	-	3,392.72	8,298.22
Technology Up-gradation Fund Scheme (TUFS)	J & K Bank Ltd.	569.35	892.35	-	1,634.37	1,297.62

Audit Report on State Finances for the year ended 31 March 2016

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
Renewal Energy for Rural Applications for all & Remote Villages	J & K Energy Development Agency	143.32	-	-	-	973.00
Comprehensive Handloom Development Scheme (CHDS)	Director Handloom Development Department, J&K Srinagar	131.87	-	142.04	-	-
AAJEEVIKA Swaran Jayanti Gram Swarjona	District Rural Development Agency (DRDA)	-	-	2,837.79	289.73	6,51.72
Adult Education & Skilled Development	J&K Adult Literacy Society	-	-	-	-	8,98.95
Assistance to State for capacity Building Trauma Centres	District Hospital etc.	-	-	-	-	5,63.08
Grid interactive renewal power MNRE	J&K Power Development Corporation Ltd.	2,929.77	3,864.21	-	2,919.65	974.50
Health Care for Elderly	SKIMS, J&K State Health Society	-	-	-	-	1,486.54
Horticulture Mission for North East and Himalayan	Central Institute of Temperate Horticulture ,Srinagar (ICAR)	--	-	148.91	250.00	600.00
District Hospital	SKIMS Soura		-	-	-	1,408.00
Industrial Infrastructure up gradation schemes IIUS DIPP	J&K State Industrial Development Corporation.	-	-	-	602.15	5,75.00
Assistance to voluntary organization for providing social Defense Services including prevention of Alcoholism and Drug Abuse	Council for Rehabilitation of widows, orphans Handicapped and old persons (Victims of Militancy)	304.97	288.11	-	300.00	-
Baba Sahib Ambedkhar Hastshilpa VikasYojana	Various NGO's and J&K, Entrepreneurship Development Institute	-	-	-	328.07	-
Capacity Building for Service Providers	Institute and Hotel Management and Catering Technology Srinagar/Food Craft institute Jammu, Jawahar Institute of Mountaring and Winter Sports	302.16	255.12	-	386.37	-
Human Resource University of Jammu Development Biotechnology,	S.K. University of Agricultural Science & Technology of Kashmir, Srinagar HRD Animal Biotec, University of Jammu, University of Kashmir	-	122.89	-	100.99	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
National Aids Control Programme	J&K State AIDS Prevention & Control Society	-	-	487.40	125.69	-
National Food Security Mission	State Agriculture Management and Extension Training Institute of (SAMETI) Jammu	-	-	1,749.92	1,187.23	-
National Mission on Food Processing (SAMPDA) CS	JK SIDCO, Super Star Spices, Ziyafat Oil Mills, Mir Agro Industries, Basantar Breweries, Daily Need Milk Processing and Milk Products, FIL Industries Limited, Hansraj Exports, Kachroo Integrated Cold Chain.	1,815.75	-	-	112.50	-
Promotion and Dissemination of Art and Culture	Sanggmtru Art Production	-	-	-	101.89	-
Rashtriya Gram Swaraj Yojana	J&K State Rural Employment Guarantee Society Civil Sectt. J&K	-	-	-	443.00	-
Scheme for Integrated Textile Park (SITP)	J&K Integrated Textile Park Limited	-	1,191.00	-	397.00	-
Skill Development	J&K Skill Development Initiative modular Employable Skills Society	-	263.10	1,130.63	627.00	-
State Schedule Cast Development Corporations	J&K SCST & BC Development Corporation Ltd.	-	-	-	120.00	-
Support to National Institute of Technology (NIT) including Ghani Khan Institute	NIT, Srinagar	2,900.00	4,250.00	-	2,000.00	-
Support to National State Scheduled Tribes Finance and Development Corporation	J&K SC/ST and Backward Classes Development Corporation Ltd	-	470.00	-	350.00	-
Support of NGO/ Institutions/ SRCs for Adult Education and Skill Development (merged Scheme of NGOs, JSS SRCs)	Jan Shikshan Sanathan / State Resource Centre, J&K	114.25	-	-	133.56	-
Support to State Extension Programme for Extension Reforms	NIT Srinagar/J&K State Agro Industries Development Corporation Ltd.	-	-	544.31	900.00	-

Audit Report on State Finances for the year ended 31 March 2016

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
Technology Development Programme	Sher-e-Kashmir University of Agriculture Science and Technology Jammu/ J&K State Council for Science and Technology	-	-	-	110.18	-
Modernization of State Police Forces by Police	Police Housing Corporation J&K	-	-	270.00	-	-
Swaran Janyati Shahari Rozgar Yojana (SJSRY) National Urban	State Urban Development Agency J&K	-	-	607.94	-	-
National Mission on Bamboo	Bamboo Development Agency J&K	-	-	108.25	-	-
National Project for Cattle and Buffalo Breeding	Jammu & Kashmir Srinagar	-	-	500.00	-	-
Grant for construction of Boys & Girls Hostels for SC & OBC	University Jammu	-	135.00	100.00	-	-
Development of Infrastructure of Promotion of Health Research	Govt. Medical College, Jammu	216.00	252.00	-	-	-
Drugs and Pharmaceuticals Research	Regional Institute of Unani Medicines Srinagar	-	148.80	-	-	-
Electronic Governance	J&K Government Agencies/Kashmir University	-	344.92	-	-	-
Free Coaching and Allied Schemes for minorities MACs	Human Welfare Organizations	-	134.51	-	-	-
Mega Clusters Textiles	J&K State Scale Industrial Development Corporation	128.90	1,010.00	-	-	-
Manpower Development (Including Skill Development in IT) DIT	J&K E-Governance Agencies	-	136.84	-	-	-
Mega Facilities for Basic Research	Jammu University	158.00	140.36	-	-	-
National Mission on Nano Science and Nano Technology	NIT Srinagar	-	132.12	-	-	-
National Programme for Youth and Adolescent Development General	Jawahar Institute of Mountaineering and Winter Sports	164.16	200.19	-	-	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
Research and Development Department of Bio Technology	JK Universities	-	1,159.13	-	-	-
Scheme for Infrastructure and Development FPI	Mir Agro Industries/ Kachroo Integrated Cold Chain	-	480.33	-	-	-
Scheme arising out of the implementation of the person with disabilities	Composite Regional Centres	691.02	249.47	-	-	-
Science and Technology Programme for Socio Economic Development	Kashmir Environment and Social Organization	349.81	116.59	-	-	-
Seismological Research	Jammu University	-	224.98	-	-	-
State Science & Technology Programme	Universities	-	112.84	-	-	-
Alliance and R & D Mission	Indian Institute of Integrated Medicines, Shri Mata Vaishno Devi University, National Institute of Technology Srinagar, University of Kashmir, SKUAST Jammu/Kashmir.	428.80	-	-	-	-
Biotechnology Research and Development	SKUAST Jammu/ Kashmir, University of Kashmir, Sheri Kashmir Institute of Medical Sciences, Indian Institute of Integrative Medicines, Baba Ghulam Shah University, Defence Institute of High Altitude Research.	734.54	-	-	-	-
DISHA Programme for Women in Science	Indian Institute of Integrated Medicines, Shri Mata Vaishno Devi University, SKUAST Jammu/Kashmir, University of Kashmir.	114.14	-	-	-	-
Human Resource Development Biotechnology	SKUAST Jammu/ Kashmir, University of Kashmir, Degree College Udhampur, Coordinator Star College Program, FVSC and Animal Husbandry Shuhama, Govt. College for Women, Gandhi Nagar, Jammu.	192.86	-	-	-	-
National Plan for Dairy Development	Jammu & Kashmir State Implementing Agency	150.00	-	-	-	-

Audit Report on State Finances for the year ended 31 March 2016

Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
		2015-16	2014-15	2013-14	2012-13	2011-12
National Rural Livelihood Mission	Jammu and Kashmir Rural Livelihoods Society (JKRLS)	194.46	-	-	-	-
Pashmina Wool Development Programme	Ladakh Autonomous Hill Development Council, Leh/Kargil.	1,099.25	-	-	-	-
Research Education Training and Outreach	University of Kashmir, The Kashmir Environmental and Social Organization.	133.78	-	-	-	-
Scheme of Art and Culture and Centenary Celebrations	Sonam Stobgais, Cultural & Welfare Society Stakna Gonpa, SHAH-E-JAHAN Ahmed Bhagat, Cultural & Welfare Society, Tukla Gonpa, Kashmir Music Society, National Bhand Theatre, Sangam Theatre Group, Central Institute of Buddhist Studies, Lalok Kunfan Thundel Tsogspa, Karma Dupgyud Choeling Cultural & Welfare Association, Service Sacrifice Brotherhood Dharma Centre, etc.	966.36	-	-	-	-
Seekho aur Kamao-Skill Development Initiatives	NIIT, Human Welfare Organization.	893.02	-	-	-	-
Setting up of five Mega Clusters	J&K Small Scale Industries Development Corporation Limited (J&K SICOP).	310.00	-	-	-	-
Technology Development Programme	SKUAST Kashmir, NIIT Srinagar.	139.04	-	-	-	-
Others Schemes	Others Schemes	1,442.98	1,681.16	89.38	1,583.66	8,345.96
	Grand Total	29,799.93	29,366.12	3,19,992.87	2,66,742.49	3,38,887.90

Explanatory notes:-

* ₹329.03 only clubbed with other scheme (year 2011-12)

- 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 1.7
(Reference: Paragraph: 1.4.3)
Status of grants-in-aid released under the award of the 13th Finance Commission

(₹ in crore)

Sl. No.	Transfers	Recom- mendation of FC	Actual release (amount received and authorized to implementing departments)					Grants received (cumulative)	U.C's Pend- ing	Grants pending released
			2010-11	2011-12	2012-13	2013-14	2014-15			
1	Urban Local Bodies (Housing Department) Gen. Basis Grant Gen. Perf. Grant	133.506 70.682	18.79 0.00	11.90 1.46	0.00 2.75	0.00 0.00	0.00 0.00	30.69 4.21	0.00 0.00	102.82 66.47
2	Rural Local Bodies (RDD) Gen. Basis Grant Gen. Perf. Grant	600.494 317.918	0.00 0.00	108.23 5.34	121.77 0.00	140.48 17.33	153.54 45.56	524.02 68.23	63.82 45.56	76.47 249.69
3	Elementary Education (Edu.)	449.00	80.00	85.00	90.00	0.00	0.00	255.00	0.00	194.00
4	Unique Identification (UID) (Plg. and Dev. Deptt.)	5.90	0.59	0.00	0.00	0.00	0.00	0.59	0.59	5.31
5	Delivery of Justice (Law)	104.46	20.89	0.000	10.446	5.41	11.19	47.94	25.58	56.52
6	Fiscal perform Path (Finance)	1,000.00	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00
7	Maintenance of Forest (Forest)	133.00	16.63	16.63	8.32	8.32	27.28	77.18	30.57	55.83
8	Disaster Relief including capacity Building (Revenue)	875.60	77.605 4.00	0.00 0.00	411.70 4.00	89.84 0.00	0.00 4.00	579.14 12.00	0.00 4.48	276.46 8.00
9	District Innovation Fund (Plg. & Dev. Deptt.)	22.00	0.00	11.00	0.00	0.00	0.00	11.00	2.54	11.00
10	Improvement of statistical system at State / Distt. Level (Plg. & Dev. Deptt.)	22.00	0.00	4.40	0.00	0.00	0.00	4.40	0.46	17.60
11	Employee and Pension Data base (DGAT)	5.00	2.50	0.00	0.00	0.00	0.00	2.50	2.50	20.50
12	Infant Mortality Rate (H&ME)	0.00	0.00	0.00	15.36	11.86	14.21	41.23	24.38	-41.43
13	Water Sector Mgtt. (PHE, I&FC)	88.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	88.00
14	Roads and Bridges (R&B)	140.00	0.00	29.00	0.00	0.00	45.00	74	45.00	66.00
15	State Specific Needs	350.00	0.00	86.64	20.00	13.75	62.55	182.94	70.79	167.06
(i)	PSC Complex Srinagar (GAD)	15.00	0.00	7.50	7.50	0.00	0.00	15.00	7.50	0.00
(ii)	Mubarak Mandi Jammu (Tourism)	50.00	0.00	8.51	0.00	0.00	0.00	8.51	0.00	41.49
(iii)	Tawi Front (I&FC)	25.00	0.00	6.25	0.00	0.00	6.25	12.50	0.00	12.50

Audit Report on State Finances for the year ended 31 March 2016

Sl. No.	Transfers	Recommendation of FC	Actual release (amount received and authorized to implementing departments)					Grants received (cumulative)	U.C's Pending	Grants pending released
			2010-11	2011-12	2012-13	2013-14	2014-15			
(iv)	Kargil Roads (Ladakh Affairs)	20.00	0.00	5.12	0.00	0.00	4.55	9.67	1.01	10.33
(v)	Wullar Lake (forest deptt)	120.00	0.00	30.00	0.00	0.00	30.00	60.00	38.53	60.00
(vi)	Power Leh (Ladakh Affairs)	15.00	0.00	3.76	0.00	0.00	0.00	3.76	0.00	11.24
(vii)	Sports Complex and Youth Hostel Leh (Ladakh Affairs)	20.00	0.00	5.00	0.00	0.00	10.00	15.00	10.00	5.00
(viii)	Cold Storage Leh (Ladakh Affairs)	15.00	0.00	3.75	0.00	0.00	0.00	3.75	0.00	11.25
(ix)	Bridges Leh (Ladakh Affairs)	15.00	0.00	3.00	0.00	0.00	3.00	6.00	0.00	9.00
(x)	ECO Tourism Leh (Ladakh Affairs)	5.00	0.00	1.25	0.00	1.25	1.25	3.75	1.25	1.25
(xi)	Incentive for Grid connected Renewable energy (S&T)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(xii)	Legislative complex	50.00	0.00	12.50	12.50	12.50	7.50	45.00	12.50	5.00
	Total	4,317.56	1,221.01	359.60	684.33	286.99	87.60	2,915.26	316.26	1,402.30

Status of grants-in-aid Projections/releases under the award of the 14th Finance Commission

(₹ in crore)

Sl. No.	Transfers	Recommendation of 14 th Finance Commission (2015-20)	Projection (Department wise)	Grants received during the year	UC's submitted	U.C's Pending	Grants pending for release
			2015-16 (1)	(6)	(7)	(8)	(9)
1	Urban Local Bodies (Housing Department) General Basic Grant General Performance Grant	1,044.51 261.13	125.30 ---	Nil Nil	Nil Nil	Nil Nil	Nil Nil
2	Rural Local Bodies (RDD) General Basic Grant General Performance Grant	3,117.36 346.37	373.96 ---	367.72 Nil	186.98 Nil	180.74 Nil	6.24 Nil
3	SDRF Central Share State Share	1,268.00 141.00	229.00 25.00	229.00 25.00	NA	NA	Nil
	Total	6,178.37	753.26	621.72	186.98	180.74	6.24

Appendix - 1.8
(Reference: Paragraph 1.13)

The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM) Act, 2006

Section 9 of the FRBM Act imposed the following obligations on the State Government for the period 2006-07 to 2009-10:

(a) The revenue surplus was to be maintained and steps were to be initiated for progressive strengthening of the surplus.

(b) The pre-devolution non-plan revenue deficit was to be progressively reduced to at most 20 *per cent* of GSDP by 2009-10 and to maintain the level thereafter, with minimum annual reduction by one *per cent* of GSDP beginning from 2006-07. (The pre-devolution non-plan revenue deficit of the State was 24.73 *per cent* of GSDP in 2005-06.)

(c) The fiscal deficit was to be progressively reduced to at most three *per cent* of GSDP by 2009-10 with minimum annual reduction by 0.5 *per cent* of GSDP beginning from 2006-07. (The fiscal deficit of the State was 9.96 *per cent* of GSDP in 2005-06.)

(d) The 'outstanding total liabilities' were to be progressively reduced to at most 55 *per cent* of GSDP by 2009-10 with minimum annual reduction by five *per cent* of GSDP beginning from 2006-07. (The 'outstanding total liabilities' of the State, as defined in the Act, for the base year 2005-06 are not readily available due to accounts of Public Sector Undertakings being in arrears. Government's outstanding liabilities as per Government Accounts were 63.31 *per cent* of GSDP in 2005-06. As per 13th Finance Commission's Report, the State's Outstanding Debt Relative to GSDP was 63.27 *per cent* of GSDP).

(e) The annual incremental risk weighted guarantees in any financial year were to be limited to 75 *per cent* of the total revenue receipts in the previous financial year or to 7.5 *per cent* of GSDP of the previous financial year, whichever is lower.

The Act also contemplated that the Government may setup an agency independent of the Government to review periodically the compliance of the provisions of the Act, and table such reviews in each House of the State Legislature.

The FRBM Rules prescribed (January 2008) the fiscal indicators to be monitored, the formats of the Macro Economic Framework Statement (MEFS)/Medium Term Fiscal Policy Statement (MTFPS)/Fiscal Policy Strategy Statement

(FPSS) to be annually presented along with the Budget to the State Legislature and several statements disclosing fiscal information to the Legislature. The Disclosure Requirements under the Act/ Rules were implemented from the Budget for the year 2008-09. The FRBM Act has been amended to reset/ relax the debt/deficit reduction targets as per 12th and 13th Finance Commission's accepted recommendations as detailed below:

- On 17th December, 2008, the FRBM Act was amended to provide for reducing pre-devolution non-plan revenue deficit, Fiscal Deficit and outstanding total liabilities to at most 20 *per cent*, three *per cent* and 55 *per cent* respectively by March 2009 instead of March 2010 as in the original Act.
- An amendment to the Act on 20 April 2010 raised the target fiscal deficit for 2009-10 from three *per cent* of GSDP to four *per cent* of GSDP. Since the year 2009-10 was already over, the reset target was not implementable.
- An amendment to the Act on 9th April 2011, reset the annual Fiscal Deficit targets for the five years' period 2010-11 to 2014-15 to be 5.3 *per cent*, 4.7 *per cent*, 4.2 *per cent*, 3.6 *per cent* and 3.0 *per cent* of GSDP. Since the year 2010-11 was already over, the reset target was not implementable.
- On 25 August 2011, an amendment in the FRBM Act through an Ordinance reset the annual targets for outstanding debt as percentage of GSDP to 56.1 *per cent*, 55.1 *per cent*, 53.6 *per cent*, 51.6 *per cent* and 49.3 *per cent* during the five years period from 2010-11 to 2014-15, as recommended by the 13th Finance Commission. (Since the year 2010-11 was already over, the reset target was not implementable).

Appendix - 1.9
(Reference: Paragraph 1.13)

Implementation of the FRBM Act and Rules

Any State government can meet the targets for reduction/elimination of fiscal deficit, revenue deficit, total liabilities etc., if the Central government chooses to provide sufficient grants-in-aid or debt relief, especially outside the scope of the award of a Finance Commission. A truer measure of a State's fiscal prudence or fiscal responsibility is the State's own deficit, which measures the resource gap between the State's expenditure and the non-debt receipts within the control of the State, assuming that old financial liabilities continue to be refinanced out of fresh borrowings. These non-debt resources depend upon State's own fiscal policies. The State has shown improvement by reducing dependence on transfer of resources from the Central government from 67 per cent in 2006-07 to 60 per cent in 2014-15. This, of course, does not take into account the resources transferred by the Union Ministries directly to implementing agencies, bye-passing the State government accounts.

- The State has continued to be revenue surplus upto 2013-14 but only due to high levels of grants from the Central government. However, the revenue surplus has witnessed a sharp decline from ₹1,100 crore (2012-13) to ₹70 crore (2013-14) and could not maintained it during the year 2014-15 resulting in revenue deficit of ₹390 crore. The State's own deficit has been consistently high and steadily rising with expenditure growth far outpacing revenue mobilisation.
- The original target of reducing the fiscal deficit to three per cent of the GSDP by the end of 2009-10 was missed by a very wide margin as the actual fiscal deficit shot up to 9.1 per cent in that year. An amendment in the FRBM Act in April 2010 raising the 2009-10 target to four per cent was of no avail. The State had to cap the fiscal deficit at 4.7 per cent of GSDP in 2011-12 and 4.2 per cent of GSDP in 2012-13 and 3.6 per cent in 2013-14 but the fiscal deficit actually was 5.6, 5.4 and 5.2 per cent respectively. The year 2014-15 ended with a fiscal deficit of 6.4 per cent of GSDP which continued to be significantly higher than the target of 3 per cent.
- The FRBM rules specified only the annual targets for (a) revenue deficit as percentage of total revenue receipts (b) fiscal deficit as percentage of GSDP and (c) total outstanding liabilities as percentage of GSDP.

These rule omitted to define annual targets for “pre-devolution non plan revenue deficit” which was to be reduced to 20 per cent of GSDP by 2009-10. In fact, this fiscal parameter is not even being mentioned in the budget documents presented to the State legislature. Obviously this parameter did not receive Government’s attention because fiscal concessions/ incentives are attached to its compliance.

- The FRBM Act defines ‘total liabilities’ to mean the “liabilities under the Consolidated Fund of the State and the Public Account of the State and includes borrowings by the Public Sector Undertakings (PSUs) and the Special Purpose Vehicles (SPVs) and other equivalent instruments including guarantees where the principal and/or interest are to be serviced out of the budget.” It was this wider aggregate that was targeted to be capped to 55.1 *per cent* of GSDP. However, the State government continues to include only the financial liabilities of the government forming part of the government accounts. The liabilities of PSUs/ SPVs have been excluded. This compliance was made difficult by the fact that the accounts of several PSUs are heavily in arrears and therefore their liabilities could not be ascertained. These do not include the liabilities on account of funds held by government officers in bank accounts outside the government accounts, which should have in normal course been credited to the Public Accounts of the State. The Finance Department is not monitoring these cash balances held outside the government accounts though operated by government officers. The unfunded liabilities on account of pensions and other retirement benefits are also excluded, though these were also required to be included as per the FRBM Act. Thus, substantive provisions of the FRBM Act regarding computation of ‘total liabilities’ have not been complied so far.
- The ‘committed liabilities’ disclosed in the FRBM statements presented to the Legislature do not include such liabilities as (a) liability of undisbursed arrears of pay and pension revision (b) liability of counterpart matching funds under various Centrally Sponsored Schemes/ Programmes. The debt/ deficit reduction targets were thus missed despite postponement of such expenditures.
- The annual targets for Fiscal Deficit, Total Liabilities etc. were recommended by the 12th and 13th Finance Commissions on certain assumptions and forecast about GSDP. Even after the GSDP data was revised, these targets were not correspondingly revised. After these were revised with 2004-05 as the base year, the GSDP for 2007-08 shot up to

₹ 35,620 crore. Thus, the targets set with reference to GSDP series with 1999-2000 as base year with a new GSDP series giving significantly higher numbers should have been revised downwards. However, this was not done. Thus, the debt/ deficit reduction targets (as *per cent* of GSDP) under the FRBM Act stand diluted due to increase in GSDP on change in methodology of its calculation, beyond the contemplation of the Thirteenth Finance Commission. Thus, the assessment of fiscal consolidation efforts carried out by the government and the process of evaluating compliance to the FRBM Act in the Budget documents should distinguish between the denominator effect (increase in GSDP) and the numerator effect (reduction in government's debt and deficit in absolute amount).

- FRBM Act contemplate that the Government may set up an agency independent of the Government to review periodically the compliance of the provisions of the act, and table such reviews in each house of the State Legislature. However, no such independent review has been carried out so far.
- The FRBM Act required that in the Medium Term Fiscal Policy Statement to be presented with the Budget to the Legislature, the government shall set forth the fiscal management objectives of the Government and three year rolling targets for the prescribed fiscal indicators with clear enunciation of the underlying assumptions. The Statement was also to include the various assumptions behind the fiscal indicators and assessment of sustainability relating to (i) the balance between Revenue receipts and Revenue expenditure (ii) the use of Capital receipts including borrowings for generating productive assets and (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years. The Act provided that in case it was not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the enforcement of the Act, Government may, during that period, estimate the pension liabilities by forecasts on the basis of trend growth rates. However, these provisions of the FRBM Act were not given adequate attention and in fact in the Medium Term Fiscal Policy Statements actually presented to the Legislature, the provisions of the Rules were repeated.
- Under the FRBM Act, the Government has committed to disclose the summery of assets in the Budget documents. The statements presented with the budget depict book value of assets including land. These

numbers could not be independently verified by the audit in absence of audit of the subsidiary records to see the basis of evaluation and completeness.

- Notwithstanding the above deviations, the State has made good use of the opportunities presented by increased economic activities to substantially increased tax revenues. There has been record mobilization of commercial taxes and the States own revenues have shown very high growth. However, areas of concern remain, States own deficit continues to remain high mainly on account of high increase in expenditure and commitments on establishment related expenditure and serious shortfalls in bridging the resource gap in the power sector.

Appendix 2.1

(Reference: Paragraph: 2.3.6 Page: 53)

Statement of various grants/ appropriations where saving was more than ₹1 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
I-Revenue (Voted)					
1	01	General Administrative Department	293.48	64.93	22
2	02	Home Department	4,552.50	344.68	8
3	03	Planning & Development Department	991.18	748.96	76
4	04	Information Department	53.55	8.60	16
5	05	Ladakh Affairs Department	558.80	4.49	1
6	07	Education Department	5,756.28	320.39	6
7	08	Finance Department	6,170.79	2,112.36	34
8	09	Parliamentary Affairs	43.12	3.08	07
9	10	Law Department	276.06	102.19	37
10	11	Industries and Commerce Department	291.06	53.91	19
11	12	Agriculture Department	933.21	78.65	08
12	13	Animal Husbandry Department	424.32	28.68	07
13	14	Revenue Department	1,037.22	249.26	24
14	19	Housing and Urban Development Department	613.86	2.33	0.38
15	20	Tourism Department	140.17	11.54	08
16	21	Forest Department	684.06	95.01	14
17	22	Irrigation & Flood Control Department	529.24	59.24	11
18	24	Hospitality & Protocol Department	205.87	10.21	05
19	25	Labour, Stationary and Printing Department	100.05	8.73	09
20	26	Fisheries Department	74.48	5.58	07
21	27	Higher Education Department	724.85	66.16	09
22	29	Transport Department	49.29	2.55	05
Revenue (Charged)					
23	01	General Administration Department	14.89	2.39	16
24	08	Finance Department	37.96	0.77	02
25	10	Law Department	31.37	3.98	13
Capital (Voted)					
26	01	General Administration Department	57.55	29.19	50
27	03	Planning and Development Department	2,393.76	1,942.84	81
28	06	Power Development Department	1,006.21	707.60	70
29	08	Finance Department	36.49	5.15	14

Audit Report on State Finances for the year ended 31 March 2016

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
30	10	Law Department	39.97	39.72	99
31	11	Industries and Commerce Department	205.75	12.83	06
32	12	Agriculture Department	540.50	179.63	33
33	13	Animal Husbandry Department	48.17	16.87	35
34	14	Revenue Department	2,009.37	1,098.46	55
35	16	Public Works Department	1,685.28	506.59	30
36	17	Health & Medical Education Department	737.68	496.95	67
37	19	Housing & Urban Development Department	528.67	220.61	42
38	20	Tourism Department	147.98	4.33	03
39	22	Irrigation & Flood Control Department	383.18	52.45	14
40	23	Public Health Engineering Department	479.80	89.43	19
41	25	Labour Stationery & Printing Department	108.89	31.79	29
42	27	Higher Education Department	275.15	35.01	13
43	28	Rural Development Department	1,308.49	496.69	38
44	29	Transport Department	47.10	8.01	17

Appendix-2.2
(Reference: Paragraph: 2.3.8; Page: 56)
Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
I-Revenue (Voted)					
1	01	General Administrative Department	64.93	Nil	64.93
2	02	Home Department	344.68	Nil	344.68
3	03	Planning & Development Department	748.96	Nil	748.96
4	04	Information Department	8.60	Nil	8.60
5	05	Ladakh Affairs Department	4.49	Nil	4.49
6	07	Education Department	320.39	Nil	320.39
7	08	Finance Department	2,112.36	Nil	2,112.36
8	09	Parliamentary Affairs	3.07	Nil	3.07
9	10	Law Department	102.19	Nil	102.19
10	11	Industries and Commerce Department	53.91	Nil	53.91
11	12	Agriculture Department	78.65	Nil	78.65
12	13	Animal Husbandry Department	28.68	Nil	28.68
13	14	Revenue Department	249.26	Nil	249.26
14	19	Housing & Urban Development Department	2.33	Nil	2.33
15	20	Tourism Department	11.54	Nil	11.54
16	21	Forest Department	95.01	Nil	95.01
17	22	Irrigation & Flood Control Department	59.24	Nil	59.24
18	24	Hospitality & Protocol Department	10.30	Nil	10.30
19	25	Labour, Stationary & Printing Department	8.73	Nil	8.73
20	26	Fisheries Department	5.58	Nil	5.58
21	27	Higher Education Department	66.16	Nil	66.16
22	29	Transport Department	2.55	Nil	2.55
		Total-I	4,381.61	Nil	4,381.61

Audit Report on State Finances for the year ended 31 March 2016

Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
II- Revenue (Charged)					
23	01	General Administration Department	2.39	Nil	2.39
24	08	Finance Department	76.78	Nil	76.78
25	10	Law Department	3.98	Nil	3.98
		Total-II	83.15	Nil	83.15
III-Capital (Voted)					
26	01	General Administration Department	29.19	Nil	29.19
27	02	Home Department	77.00	Nil	77.00
28	03	Planning and Development Department	1,942.84	Nil	1,942.84
29	06	Power Development Department	707.60	Nil	707.60
30	08	Finance Department	5.15	Nil	5.15
31	10	Law Department	39.72	Nil	39.72
32	11	Industries and Commerce Department	12.83	Nil	12.83
33	12	Agriculture Department	179.63	Nil	179.63
34	13	Animal Husbandry Department	16.87	Nil	16.87
35	14	Revenue Department	1,098.46	Nil	1,098.46
36	16	Public Works Department	506.59	Nil	506.59
37	17	Health & Medical Education Department	496.95	Nil	496.95
38	19	Housing & Urban Development Department	220.61	Nil	220.61
39	20	Tourism Department	4.33	Nil	4.33
40	22	Irrigation & Flood Control Department	52.45	Nil	52.45
41	23	Public Health Engineering Department	89.43	Nil	89.43
42	24	Hospitality and Protocol Department	4.42	Nil	4.42
43	25	Labour Stationery & Printing Department	31.79	Nil	31.79
44	27	Higher Education Department	35.01	Nil	35.01
45	28	Rural Development Department	496.69	Nil	496.69
46	29	Transport Department	8.01	Nil	8.01
		Total-III	6,055.57	Nil	6,055.57
		Grand Total-I+II+III	10,520.33	Nil	10,520.33

Appendix-2.3

(Reference: Paragraph: 2.3.1; Page: 50)

Statement of various grants/ appropriations where excess expenditure was more than ₹1 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	06	Power Development Department	5,619.53	6,856.45	1,236.92 (22)
2	15	Consumer Affairs & Public Distribution Department	9.40	11.81	2.41 (26)
3	16	Public Works Department	974.88	1,035.71	60.83 (06)
4	17	Health & Medical Education	2,150.26	2,369.31	219.05 (10)
5	18	Social Welfare Department	621.74	844.11	222.37 (36)
6	23	Public Health Engineering Department	1,014.23	1,060.02	45.79 (05)
7	28	Rural Development Department	434.27	555.09	120.82 (28)
Total (Revenue Voted)			10,824.31	12,732.50	1,908.19
Capital (Voted)					
8	4	Information Department	2.61	6.05	3.44 (132)
9	7	Education Department	248.88	312.13	63.25 (25)
10	15	Consumer Affairs & Public Distribution Department	1,062.61	1,102.71	40.10 (04)
11	18	Social Welfare Department	117.61	133.45	15.84 (13)
12	26	Fisheries Department	6.14	8.12	1.98 (32)
Total (Capital Voted)			1,437.85	1,562.46	124.61
Capital Charged					
13	08	Finance Department	8,589.26	10,815.08	2,225.82 (26)
Total (Capital Charged)			8,589.26	10,815.08	2,225.82
(Grand Total)			20,851.42	25,110.04	4,258.62

Appendix-2.4
(Reference: Paragraph: 2.3.4; Page: 52)
Statement showing expenditure incurred without budget provisions in
59 Major Heads of Accounts during 2015-16

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1	01-General Administration		310.95
	2013-Council of Ministers	31.77	
	2015-Election	78.45	
	2070- Other Administrative Services	4.97	
	3451-Seretariat Economic Services	1.44	
	4070-Capital Outlay on Other Administrative Services	14.37	
	4075-Capital Outlay on Miscellaneous General Services	179.95	
2	02-Home		2,536.50
	2055-Police	2,393.79	
	4055-Capital Outlay on Police	142.71	
3	03-Planning and Development		7,113.50
	3454-Census Survey and Statistics	1,938.45	
	5475-Capital Outlay on Other General Economic Services	5,175.05	
4	07-Education		661.31
	2202-General Education	599.18	
	2204- Sports and Youth Services	62.13	
5	08-Finance		51,765.80
	2039-State Excise	19.37	
	2049-Interest Payments	51,365.13	
	5465- Investments in General Financial and Trading Institution	381.30	
6	09-Parliamentary Affairs Department		10.00
	7610-Loans to Government Servants etc.	10.00	
7	10- Law Department		1,786.18
	2014-Administration of Justice	1,786.18	
8	11-Industries and Commerce		8,552.61
	4851-Capital Outlay on Village and Small Industries	2,828.94	
	4852- Capital Outlay on Iron & Steel Industries	834.00	
	4853-Capital Outlay on Non Ferrous Mining & Metallurgical Industries	296.39	
	6885-Loans for Other Industries and Minerals	4,593.28	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
9	12-Agriculture Department		10,480.99
	2236-Nutrition	29.96	
	2401-Crop Husbandry	1,020.83	
	2402-Soil and Water Conservation	86.32	
	4401-Capital Outlay on Crop Husbandry	7,146.25	
	4402-Capital Outlay on Soil and Water Conservation	860.44	
	4425-Capital Outlay on Co-Operation	1,027.28	
	4435-Capital Outlay on other Agricultural Programmes	309.91	
10	13-Animal Husbandry Department		496.72
	2403-Animal Husbandry	35.96	
	4403- Capital Outlay on Animal Husbandry	460.76	
11	15-Consumer Affairs and Public Distribution Department		213.62
	2408-Food Storage and Warehousing	213.62	
12	16-Public Works Department		7,396.67
	2059-Public Works	115.31	
	4059-Capital Outlay on Public Works	4,991.28	
	5054-Capital Outlay on Roads & Bridges	2,290.08	
13	17-Health and Medical Education Department		28,667.44
	2210-Medical and Public Health	14,799.22	
	2211-Family Welfare	7,916.76	
	4210-Capital Outlay on Medical and Public Health	5,951.46	
14	18-Social Welfare Department		53,396.69
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	48,200.83	
	2236-Nutrition	44.84	
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1,471.62	
	4235- Capital Outlay on Social Security & Welfare	247.61	
	4236-Capital Outlay on Nutrition	3,431.79	
15	19-Housing and Urban Development Department		3,183.59
	4217-Capital Outlay on Urban Development	3,183.59	
16	20-Tourism Department		1,529.93
	5452-Capital Outlay on Tourism	1,529.93	
17	21-Forest Department		516.32
	2402- Soil and Water Conservation	5.31	
	2406-Forestry and Wild Life	434.00	
	4402-Capital Outlay on Soil & Water Conservation	2.52	
	4406-Capital Outlay on Forestry and Wild Life	74.49	

Audit Report on State Finances for the year ended 31 March 2016

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
18	22-Irrigation and Flood Control Department		1,168.07
	2700-Major Irrigation	168.07	
	4701-Capital Outlay on Medium Irrigation	1,000.00	
19	23-Public Health Engineering Department		49.70
	2215-Water Supply and Sanitation	11.13	
	4215-Capital Outlay on Water Supply and Sanitation	38.57	
20	26-Fisheries Department		3.82
	4405-Capital Outlay on Fisheries	3.82	
21	27-Higher Education Department		1,601.62
	4202-Capital Outlay on Education, Sports, Art and Culture	1,601.62	
22	28-Rural Development Department		14,681.90
	2236-Nutrition	41.34	
	2501-Special Programme for Rural Development	886.99	
	2515-Other Rural Development Programme	39.04	
	4515-Capital Outlay on Other Rural Development Programmes	13,714.53	
23	29-Transport Department		20.22
	2041-Taxes on Vehicles	20.22	
	Grand Total		1,96,144.15

Appendix-2.5
(Reference: Paragraph: 2.3.3; Page: 52)
Year-wise details of excess expenditure for the years 1980-81 to 2014-15 pending with Finance Department for regularization

(₹ in crore)

Year	No. of Grants/ Appropriation	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	

Audit Report on State Finances for the year ended 31 March 2016

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	4,062.58	
2010-11	14	5,6,8,9,16,18,19,22,23,25,26,27,28,29	6,130.76	
2011-12	14	1,6,8,11,12,15,16,18,19,20,23,25,26,27	5,638.79	
2012-13	12	1,5,8,11,13,16,18,20,23,25,26,27	4,741.57	
2013-14	13	4,6,7,8,14,15,16,18,20,23,24,25,28	4,469.79	
2014-15	12	2,6,7,8,11,16,18,19,21,23,24,25	1,099.28	
		Total	1,00,508.81	

Appendix-2.6
(Reference: Paragraph: 2.3.9; Page: 56)
Cases of unnecessary supplementary grant/ appropriation

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision (1)	Supplementary Provision (2)	Actual Expenditure (3)	Savings (1+2-3)
I-Revenue (Voted)					
1	01-General Administration Department	263.91	29.57	228.55	64.93
2	10-Law Department	215.14	60.92	173.87	102.19
3	12-Agriculture Department	909.19	24.02	854.56	78.65
4	13-Animal Husbandry	398.43	25.86	395.63	28.66
5	14-Revenue Department	933.34	103.88	787.96	249.26
6	25-Labour, Stationary & Printing Department	94.41	5.64	91.32	8.73
7	27-Higher Education Department	691.89	32.95	658.68	66.16
8	29-Transport Department	48.28	1.01	46.74	2.55
Total-I		3,554.59	283.85	3,237.31	601.13
II-Capital (Voted)					
9	6- Power Development Department	385.71	620.50	298.61	707.60
10	10-Law Department	39.47	0.50	0.25	39.72
11	12-Agriculture Department	518.49	22.02	360.88	179.63
12	16-Public Works Department	1,341.27	344.01	1,178.68	506.60
13	23-Public Health Engineering Department	478.00	1.80	390.37	89.43
14	25-Labour, Stationary & Printing	78.65	30.24	77.10	31.79
15	27-Higher Education Department	255.04	20.11	240.14	35.01
Total-II		3,096.63	1,039.18	2,546.03	1,589.78
Grand Total		6,651.22	1,323.03	5,783.34	2,190.91

Appendix-2.7
(Reference: Paragraph: 2.3.9; Page: 56)
Statement of various grants/appropriation where Supplementary Provision
provided was insufficient by more than ₹1 crore

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original	Supple-mentary	Total	Expendi-ture	Excess
I-Revenue (Voted)							
1	6	Power Development Department	4,599.40	1,020.13	5,619.53	6,856.45	1,236.92
2	16	Public Works Department	956.88	18.00	974.88	1,035.71	60.83
3	18	Social Welfare Department	575.45	46.29	621.74	844.11	222.37
4	23	Public Health Engineering Department	991.22	23.01	1,014.23	1,060.02	45.79
5	28	Rural Development Department	319.26	115.01	434.27	555.09	120.82
Total-I			7,442.21	1,222.44	8,664.65	10,351.38	1,686.73
Capital (Voted)							
6	7	Education Department	243.23	5.65	248.88	312.13	63.25
7	18	Social Welfare Department	114.08	3.52	117.60	133.44	15.84
Total-II			357.31	9.17	366.48	445.57	79.09
Grand Total			7,799.52	1,231.61	9,031.13	10,796.95	1,765.82

Appendix 2.8
(Reference: Paragraph: 2.7.7; Page: 62)
Statement showing cases where expenditure incurred without Budget Provision in Grant No: 3

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	3454/01/001/0099/0557	Nil	1,365.71
2	3454/01/001/0099/0564	Nil	572.74
3	5475/00/800/0011/0553	Nil	5,141.95
4	00/800/0011/0563	Nil	33.10
	Total		7,113.50

Statement showing cases where expenditure incurred without Budget Provision in Grant No: 16

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1.	2059/80/103/0099/0459	Nil	115.31
2.	3054/80/797/-	Nil	4,442.00
3.	4059/01/001/0011/1899	Nil	844.32
4.	4059/01/001/0011/2116	Nil	38.78
5.	4059/01/001/0011/2181	Nil	207.11
6.	4059/01/001/0099/1028	Nil	715.41
7.	4059/60/800/0011/0495	Nil	0.17
8.	4059/60/800/0011/1035	Nil	0.45
9.	4059/60/800/0011/1824	Nil	3,185.66
10.	5054/03/101/0031/1926	Nil	2,290.08
11.	5054/80/902/--	Nil	(-)2,290.08
	Total	Nil	9,549.21

Statement showing cases where expenditure incurred without Budget Provision in Grant No: 25

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	2058/00/101/0099/1627/	Nil	13.40
2	2230/02/001/0099/1641	Nil	8.26
3	2230/02/001/0099/1642	Nil	23.08
4	2230/02/001/0099/1642	Nil	165.36
5	2230/02/001/0099/1643	Nil	488.35
6	4058/00/103/0011/1630	Nil	9.59
7	4250/00/201/0011/1903	Nil	8.34
8	4250/201/0011/1903	Nil	6.94
9	4250/00/203/0011/1642	Nil	14.87
	Total	Nil	738.19

Appendix 2.9
(Reference: Paragraph: 2.7.6; Page: 62)
Statement showing cases where significant savings were not surrendered in
Grant No. 25

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure	Saving
1	2058/001/0099/1625	153.36	128.45	24.91
2	2058/103/0099/1630	1,523.04	1,338.80	184.24
3	2058/103/0099/1631	1,359.53	1,121.12	238.41
4	2230/001/0099/1634	880.57	398.00	482.57
5	2230/01/102/0099/1638	102.61	82.14	20.47
6	2230/01/102/0099/1639	237.59	42.18	195.41
7	2230/01/0099//1640	131.26	57.37	73.89
8	2230/01/0099/1645	532.73	284.98	247.75
9	2230/02/001/0099/1641	3,717.84	3,363.11	354.73
10	2230/02/001/0099//1642	300.00	201.07	98.93
11	4250/201/0011/1903	112.50	86.37	26.13
12	4250/203/0011/1904	10,523.70	7,337.81	3,185.89
	Total	19,574.73	14,441.40	5,133.33

Appendix 2.10
(Reference: Paragraph: 2.7.3; Page: 61)
Statement showing cases where Excess Expenditure under Grant No:- 03

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Grant	Expenditure	Excess
1	3451/00/102/0099/0557	3,123.90	6,271.24	3,147.34
2	3454/02/112/0099/1010	16.97	424.83	407.86
3	3454/02/112/0099/1011	229.51	2,698.75	2,469.24
	Total	3,370.38	9,394.82	6,024.44

Statement showing cases where Excess Expenditure under rant No:- 16

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Grant	Expenditure	Excess
1	2059/80/001/0099/1041	3,138.04	3,290.57	152.53
2	2059/80/001/0099/1281	1,015.90	1,035.86	19.96
3	2216/01/700/0099/1029	350.00	350.01	0.01
4	2216/01/700/0099/1040	250.00	361.07	111.07
5	3054/80/001/0099/1027	4,038.38	4,050.30	11.92
6	3054/80/001/0099/2181	110.00	28,848.74	28,738.74
7	3054/80/001/0099/2357	148.00	173.07	25.07
8	4059/01/001/0011/1027	15,068.22	26,409.65	11,341.43
9	4059/01/001/0011/1281	100.00	138.37	38.37
10	4059/60/800/0011/1717	300.00	5,105.69	4,805.69
11	4059/60/800/0011/1899	502.64	38,015.74	37,513.10
12	5054/03/101/0011/1718	5,600.00	38,761.85	33,161.85
	Total	30,621.18	1,46,540.92	1,15,919.74

Statement showing cases where Excess Expenditure under Grant No:- 25

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Grant	Expenditure	Excess
1	2058/001/1626	417.99	434.39	16.40
2	2058/001/1627	415.81	550.32	134.51
3	2230/001/0099/1633	216.06	642.05	425.99
	Total	1,049.86	1,626.76	576.90

Appendix 2.11
(Reference: Paragraph: 2.7.4; Page: 61)
Statement showing un-utilised Appropriation/Grants (Grant No- 3)

(₹ in lakh)

Sl. No.	Major/Minor /Sub-head	Total Grant	Expenditure	Saving
1.	3454/02/112/0099/1021	94.91	Nil	94.91
2.	3454/02/205/0090/1020	33.96	Nil	33.96
3.	3454/02/205/0099/1022	25.31	Nil	25.31
4.	3454/02/205/0099/2302	19.72	Nil	19.72
5.	3454/02/800/0099/1015	18.02	Nil	18.02
6.	3475/00/800/0099/2366	71,061.72	Nil	71,061.72
7.	5475/00/800/0011/0555	50,000.00	Nil	50,000.00
8.	5475/00/800/0011/2338	5,000.00	Nil	5,000.00
9.	5475/00/800/0011/2365	2,500.00	Nil	2,500.00
10.	5475/00/800/0031/2144	13,000.00	Nil	13,000.00
11.	5475/00/800/0031/2346	99.74	Nil	99.74
12.	5475/00/800/0031/2414	8,143.00	Nil	8,143.00
	Total	1,49,996.38	Nil	1,49,996.38

Statement showing un-utilised Appropriation/Grants (Grant No:- 16)

(₹ in lakh)

Sl. No.	Major/Minor /Sub-head	Total Grant	Expenditure	Saving
1.	4059/01/001/0031/1027	6,593.50	Nil	6,593.50
2.	4059/01/001/0031/1028	6,593.50	Nil	6,593.50
3.	5054/03/101/0031/2181	85,000.00	Nil	85,000.00
4.	5054/05/337/0011/2444	22,000.00	Nil	22,000.00
5.	5054/05/337/0011/2445	5,000.00	Nil	5,000.00
	Total	1,25,187.00	Nil	1,25,187.00

Statement showing un-utilised Appropriation/Grants (Grant No:- 25)

(₹ in lakh)

Sl. No.	Major/Minor /Sub-head	Total Grant	Expenditure	Saving
1.	2058/00/103/0099/1631	100.00	Nil	100.00
2.	2058/00/103/0099/1631	15.00	Nil	15.00
3.	2230/01/001/0099/1634	5.00	Nil	5.00
4.	2230/01/102/0099/1639	138.60	Nil	138.60
5.	2230/02/001/0099/1641	27.00	Nil	27.00
6.	2230/02/001/0099/1642	300	Nil	300
7.	2230/02/001/0099/1643	16.50	Nil	16.50
8.	2058/1625	31.94	Nil	31.94
	Total	634.04	Nil	634.04

Appendix 2.12
(Reference: Paragraph: 2.7.8 Page: 63)
Less Expenditure (Savings) against the Budget (Grant No:- 03)

(₹ in lakh)

Sl. No.	Major/Minor /Sub-head	Total Grant	Expenditure	Saving
1	3451/00/102/0099/0563	18,450.00	12,205.73	6,244.27
2	3454/01/001/0099/1016	47.39	34.75	12.64
3	3454/01/001/0099/1018	309.07	169.83	139.24
4	3454/02/112/0099/1009	67.84	0.49	67.35
5	3454/02/112/0099/1012	32.76	4.02	28.74
6	3454/02/112/0099/1024	171.83	82.21	89.62
7	3454/02/112/0099/1025	23.91	14.62	9.29
8	3454/02/112/0099/1026	120.07	14.68	105.39
9	3454/02/201/0099/1017	491.20	50.98	440.22
10	3454/02/201/0099/1023	387.17	1.19	385.98
11	3454/02/205/0099/1008	223.65	91.14	132.51
12	3454/02/205/0099/1019	169.48	17.19	152.29
13	3475/00/800/0099/0564	4,000.00	202.15	3,797.85
14	4059/60/800/0011/0459	1,01,574.27	4.40	1,01,569.87
15	5475/00/800/0011/0557	5,661.02	323.11	5,337.91
16	5475/00/800/0011/0564	597.55	552.17	45.38
17	5475/00/800/0011/2144	40,000	30,609.95	9,390.05
18	5475/00/800/0031/0553	12,800	8,427.21	4,372.79
	Total	1,85,127.21	52,805.82	1,32,321.39

Appendix 2.12
(Reference: Paragraph: 2.7.8 Page: 63)
Less Expenditure (Savings) against the Budget (Grant No:- 16)

(₹ in lakh)

Sl. No.	Major/Minor /Sub-head	Total Grant	Expenditure	Saving
1.	2059/80/001/0099/1034	2,811.92	2,625.02	186.90
2.	2059/80/001/0099/1035	26,525.67	21,878.25	4,647.42
3.	2059/80/001/0099/1042	15,435.72	14,048.89	1,386.83
4.	2059/80/001/0099/1044	30,778.34	12,817.41	17,960.93
5.	2059/80/001/0099/2181	2,998.60	2,124.24	874.36
6.	2059/80/001/0099/2275	4,172.00	2,431.52	1,740.48
7.	3054/80/001/0099/1028	5,323.55	4,769.46	554.09
8.	3054/80/001/0099/2275	200.00	136.39	63.61
9.	3054/80/001/0099/2342	39.15	19.74	19.41
10.	3054/80/001/0099/2355	77.00	35.72	41.28
11.	3054/80/001/0099/2356	76.00	17.94	58.06
12.	4059/01/001/0011/1028	16,457.32	2,691.53	13,765.79
13.	4059/01/001/0011/1270	337.50	284.96	52.54
14.	4059/01/001/0011/1276	975.00	886.86	88.14
15.	5054/03/101/0011/2181	3,000.00	21.43	2,978.57
16.	5054/03/101/0011/2342	1,000.00	560.24	439.76
	Total	1,10,207.77	65,349.60	44,858.17

Appendix-3.1
(Reference: Paragraph: 3.1 Page: 65)
Major head -wise outstanding DC Bills from 1995-2016

(₹ in lakh)

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
1	2014	Administration of Justice	0	1.50	1.50
2	2015	Election	649.67	383.82	1,033.49
3	2030	Stamps & Registration	0	191.00	191.00
4	2040	Taxes on sales, trade etc.	0.98	11.80	12.78
5	2053	District Administration	0	6.00	6.00
6	2054	Treasury and Accounts Administration	36.87	0	36.87
7	2055	Police	333.65	4,499.09	4,832.74
8	2059	Public Works	0.81	26.35	26.431
9	2070	Other Administrative Services	0	146.70	146.70
10	2202	General Education	133.84	45.69	179.53
11	2203	Technical Education	1.77	2.25	4.02
12	2204	Sports & Youth services	10.09	0	10.09
13	2205	Art & Culture	614.76	0	614.76
14	2210	Medical & Public Health	480.50	48.00	528.50
15	2211	Family Welfare	0	1.60	1.60
16	2217	Urban Development	133.50	0	133.50
17	2220	Information and Publicity	0.62	0	0.62
18	2225	Welfare of SC/ST & other backward classes	45.66	0	45.66
19	2230	Labour & Employment	0	11.50	11.50
20	2235	Social Security & Welfare	56.97	2,253.86	2,310.83
21	2236	Nutrition	0.07	0	0.07
22	2245	Relief on account of Natural Calamities	14,287.63	15,876.74	30,164.37
23	2401	Crop Husbandry	112.00	0.02	112.02
24	2403	Animal Husbandry	0.52	32.00	32.52
25	2435	Other Agriculture Programmes	0	0.16	0.16
26	2501	Special Programmes for Rural Development	496.27	2,264.65	2,760.92
27	2515	Other Rural Development Programmes	174.19	0	174.19
28	2575	Other Special Area Programmes	74.52	0	74.52
29	2701	Medium Irrigation	50.00	0	50.00
30	2801	Power	0.00	20.00	20.00
31	3435	Ecology & Environment	101.00	0.00	101.00

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
32	3451	Secretariat –Economic Services	17.00	4.00	21.00
33	3452	Tourism	3.13	91.34	94.47
34	3454	Census Survey & Statistics	30.4	19.60	50.00
35	3475	Other General Economic Services	0	111.90	111.90
36	4058	Capital Outlay on Stationery & Printing	22.57	0	22.57
37	4059	Capital Outlay on Public Works	266.31	629.66	895.97
38	4202	Capital Outlay on Education , Sports Art & Culture	1,340.17	2,670.78	4,010.95
39	4210	Capital Outlay on Medical & Public Health	5,528.05	14,931.72	20,459.77
40	4215	Capital Outlay on Water Supply & Sanitation	0	375.00	375.00
41	4217	Capital Outlay on Urban Development	0.28	1,332.82	1,333.10
42	4220	Capital Outlay on Information & Publicity	0	456.12	456.12
43	4235	Capital Outlay on Social Security & Welfare	220.00	1,715.61	1,935.61
44	4250	Capital Outlay on Other Social Services	50.00	0	50.00
45	4401	Capital Outlay on Crop Husbandry	3,883.88	33.89	3,917.77
46	4403	Capital outlay on Animal Husbandry	35.32	59.36	94.68
47	4405	Capital outlay on Fisheries	2.84	0	2.84
48	4408	Capital Outlay on Food Storage & Ware Housing	6,904.67	0	6,904.67
49	4515	Capital Outlay on Other Rural Development Programme	17,157.37	9,140.68	26,298.05
50	4575	Capital Outlay on Other Special Area Programme	211.98	0	211.98
51	4851	Capital Outlay on Village & Small Industries	1,676.12	106.50	1,782.62
52	5425	Capital Outlay on Other Scientific Environmental Research	20.00	0	20.00
53	5452	Capital Outlay on Tourism	222.79	675.96	898.75
54	5475	Capital Outlay on Other General Economic Services	0.00	293.61	293.61
55	Not Known	Animal Husbandry	0.00	7.00	7.00

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
56	-do-	Revenue	0.00	4,851.88	4,851.88
57	-do-	Education	0.00	166.91	166.91
58	-do-	Health	0.00	71.78	71.78
59	-do-	Industries & Commerce	0.00	37.71	37.71
60	-do-	Consumer Affairs & Public Distribution	0.00	22.60	22.60
61	-do-	Agriculture	0.00	3.92	3.92
62	-do-	Election	0.00	14.05	14.05
63	-do-	Forest	0.00	1.30	1.30
64	-do-	Hospitality & Protocol	0.00	3.00	3.00
65	-do-	Housing & Urban Development	0.00	74.78	74.78
66	-do-	Home	0.00	69.05	69.05
67	-do-	Technical Education	0.00	34.75	34.75
68	-do-	Public Works Department	0.00	0.41	0.41
69	-do-	Rural Development	0.00	41.19	41.19
70	-do-	Finance	0.00	10.00	10.00
		Total	55,388.041	63,881.61	1,19,269.65

AC bills awaiting detail account from Sl. No.: 55 to 70 amounting to ₹5410.33 lakh pertains to the period 1996-97 to 2002-03 of Jammu Division. Out of which ₹4851.88 lakh related to Revenue Department.

Appendix-3.2

(Reference: Paragraph: 3.3 Page: 67)

Statement showing details of Annual accounts awaited relating to audit under section 14 of the CAG's (DPC) Act, 1971

(₹ in lakh)

Sl. No	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
1	Srinagar Municipality	1988-89 to 2015-16	28
2	Kashmir University	2001-02 to 2015-16	15
3	Kashmir Urban Development Agency Srinagar	1999-2000 to 2014-15	16
4	District Rural Development Agency Srinagar	2002-03 to 2015-16	14
5	District Rural Development Agency Anantnag	2007-08 to 2015-16	09
6	District Rural Development Agency Pulwama	2002-03 to 2015-16	14
7	District Rural Development Agency Leh	2008-09 to 2015-16	08
8	District Rural Development Agency Kargil	2008-09 to 2015-16	08
9	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2013-14 & 2015-16	16
10	Srinagar Development Authority, Bemina	1999-2000 to 2015-16	17
11	J&K State Social Welfare Advisory Board, Srinagar	2003-04 to 2015-16	13
12	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2015-16	15
13	Lakes and Water Ways Development Authority, Srinagar	2005-06 to 2015-16	11
14	Jammu University	2002-03 to 2015-16	14
15	District Rural Development Agency Jammu	2008-09 to 2015-16	08
16	District Rural Development Agency Kathua	2008-09 to 2015-16	08
17	District Rural Development Agency Poonch	2008-09 to 2015-16	08
18	District Rural Development Agency Doda	2003-04 to 2015-16	13
19	Academy of Art Culture and Languages	2003-04 to 2015-16	13
20	Jammu Development Authority	1972-73 to 2015-16	44
21	J&K Pollution Control Board, Srinagar	1995-96 to 2015-16	21
22	Jammu and Kashmir Sports Council, Srinagar	2003-04 to 2015-16	13
23	Jammu and Kashmir Energy Development Agency, (JAKEDA), Srinagar.	2003-04 to 2015-16	13
24	District Rural Development Agency Budgam	2007-08 to 2015-16	09
25	District Rural Development Agency Baramulla	2007-08 to 2015-16	09
26	District Rural Development Agency Kupwara	2006-07 to 2015-16	10
27	District Rural Development Agency Ganderbal	2008-09 to 2015-16	08

Sl. No	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
28	District Rural Development Agency Kulgam	2008-09 to 2015-16	08
29	District Rural Development Agency Shopian	2008-09 to 2015-16	08
30	District Rural Development Agency Bandipora	2008-09 to 2015-16	08
31	Jammu Municipality	2002-03 to 2015-16	14
32	J&K Entrepreneurship Development Institute, (JKEDI) Pampore	1996-97 to 2002-03 & 2015-16	08
33	Tourism Development Authority, Doodpathri	2005-06 to 2015-16	11
34	Tourism Development Authority, Kokernag	2004-05 to 2015-16	12
35	Tourism Development Authority, Manasbal	2005-06 to 2015-16	11
36	Tourism Development Authority, Pahalgam	2002-03 to 2015-16	14
37	Tourism Development Authority, Sonamarg	2003-04 to 2015-16	13
38	Tourism Development Authority, Yousmarg	2005-06 to 2015-16	11
39	Tourism Development Authority, Verinag	2006-07 to 2015-16	10
40	Wullar Conservation & Management Authority, Srinagar	2012-13 to 2015-16	04
41	District Rural Development Agency, Ramban	2007-08 to 2015-16	09
42	Tourism Development Authority, Mansar Surinsar	2006-07 to 2015-16	10
43	Tourism Development Authority, Rajouri	2005-06 to 2015-16	11
44	Tourism Development Authority, Poonch	2005-06 to 2015-16	11
45	Tourism Development Authority, Lakhanpur	2005-06 to 2015-16	11
46	Tourism Development Authority, Kishtwar	2005-06 to 2015-16	11
47	Jammu Urban Development Agency (JUDA)	1999-2000 to 2014-15	16
	Total		586

Note: - In respect of 15 offices the information regarding no of awaited accounts is not available in the office.

Appendix 3.3

(Reference: Paragraph: 3.4 Page: 68)

Statement showing the position of finalization of accounts and Government investment in departmentally managed commercial and quasi-Commercial undertakings

(₹ in crore)

Sl. No.	Name of the Commercial undertaking	Accounts finalized up to	Period of accounts pending	Investments as per last accounts finalized			Reasons for delay in finalization of Accounts
				Share Capital	Loans	Total	
1.	J&K Bank Ltd.	2014-15	00	48.48	0.00	48.48	Not furnished
2.	J&K Bank Financial Services	2014-15	00	20.00	0.00	20.00	Not furnished
3.	J&K SC/ST/OBC Dev. Corporation Ltd	1997-98	17	42.22	13.32	55.54	Not furnished
4.	J&K Women Development Corporation Ltd.	2010-11	04	9.99	50.50	60.49	Not furnished
5.	J&K Agro Industries Dev. Corporation Ltd.	2003-04	11	1.96	11.48	13.44	Not furnished
6.	J&K Horticulture Produce & Marketing Corporation Ltd.	2000-01	14	9.20	43.21	52.41	Not furnished
7.	J&K Small Scale Industries Dev. Corporation Ltd.	1998-99	16	3.12	10.85	13.97	Not furnished
8.	J&K State Industrial Dev. Corporation Ltd.	2007-08	07	17.65	8.05	25.70	Not furnished
9.	J&K Project Construction Corporation Ltd.	2000-01	14	1.97	0.30	2.27	Not furnished
10.	J&K Police Housing Corporation Ltd.	2006-07	08	2.00	0.00	2.00	Not furnished
11.	J&K Industries Dev. Corporation Ltd.	2005-06	09	16.27	516.78	533.05	Not furnished
12.	J&K Handicraft (S&E) Corporation Ltd.	1998-99	16	7.97	109.01	116.98	Draft Annual Accounts has been prepared upto 2013-14 by the company but not finalized by the Statutory Auditors. Further records washed out in Floods.

Sl. No.	Name of the Commercial undertaking	Accounts finalized up to	Period of accounts pending	Investments as per last accounts finalized			Reasons for delay in finalization of Accounts
				Share Capital	Loans	Total	
13.	J&K Handloom Dev. Corporation Ltd.	1999-2000	15	5.00	117.29	122.29	Company has prepared accounts up to 2014-15; audit Financial Statement awaited
14.	J&K Cements Ltd.	2007-08	07	15.00	49.00	64.00	Not furnished
15.	J&K Minerals Ltd.	1995-96	19	8.00	404.25	412.25	Not furnished
16.	J&K Power Dev. Corporation Ltd.	2010-11	04	5.00	2,522.44	2,527.44	Not furnished
17.	J&K Chenab Valley Power Project Ltd.	2014-15	00	200.01	0.00	200.01	Not furnished
18.	J&K Tourism Development Corporation Ltd.	2012-13	02	15.96	4.26	20.22	Not furnished
19.	J&K State Cable Car Corporation Ltd.	2010-11	04	23.57	0.00	23.57	The company is preparing its accounts for 2011-12 & 2012-13
20.	Overseas Employment Corporation Ltd.	2010-11	04	4.27	0.00	4.27	Accounts not submitted / prepared by the company
21.	J&K State Financial Corporation Ltd.	2014-15	00	98.19	0.81	99.00	Not furnished
22.	J&K State Road Transport Corporation	2011-12	03	203.14	549.90	753.04	Not furnished
23.	J&K State Forest Corporation	1996-97	18	9.03	0.00	9.03	Not furnished
	Total		192	768.00	4,411.45	5,179.45	

Appendix 4
Glossary of terms

Sl. No.	Terms	Description
1.	State Implementing Agency	State Implementing Agency includes any Organisations/ Institutions including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
2.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices
3.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one per cent
4.	Internal Debt	Comprising mainly Market Loans and Special Securities issued to the National Small Savings Fund (NSS) by the State Government.
5.	Core Public and Merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
6.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.

7.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a current debt-GDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
8.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure
9.	Net availability of borrowed funds	Defined as the ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
10	Non debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.