

# **APPENDICES**



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

<b>A. General Data</b>						
<b>Sl. No.</b>	<b>Particulars</b>				<b>Figures</b>	
1	Area				2.22 lakh*sq. Kms	
2	Population(2019) <sup>(S)</sup> (2009) <sup>(S)</sup>				1.28 crore 1.15 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=21.9 per cent)				10.4	
5	Literacy (as per 2011 Census) (All India Average=73.0 per cent)				67.2	
6	Infant mortality <sup>@</sup> (per 1000 live births). (All India Average=33 per 1000 live births (2017))				23	
7	Life Expectancy at birth <sup>@</sup> (All India Average=68.7 years (2012-16))				73.5	
8	HDI Value <sup>#</sup>	India 2018 ( Human Development Report 2019 brought out by UNDP)			0.647	
9	Per Capita GSDP <sup>@</sup> CAGR(2011-12 to 2018-19) for Jammu & Kashmir Special Category States				6.32 10.93	
10	GSDP CAGR (2011-12 to 2018-19)		Jammu & Kashmir		10.20	
			Special Category States		11.55	
11	Population Growth (2009 to 2019)		Jammu & Kashmir		11.66	
			Special Category States		11.91	
<b>B. Financial Data</b>						
<b>Sl. No.</b>	<b>Particulars (CAGR)</b>	<b>Figures (in per cent)</b>				
		<b>2009-10 to 2017-18</b>		<b>2017-18 to 2018-19</b>		
		<b>Special Category States</b>	<b>Jammu &amp; Kashmir</b>	<b>Special Category States</b>	<b>Jammu &amp; Kashmir</b>	
a.	Revenue Receipts	13.41	13.52	11.64	5.60	
b.	Own Tax Revenue	17.65	27.73	23.22	11.04	
c.	Non Tax Revenue	8.57	20.91	19.16	(-)0.30	
d.	Total Expenditure	11.95	11.41	13.97	25.50	
e.	Capital Expenditure	9.64	6.55	13.68	(-)18.74	
f.	Revenue Expenditure on Education	13.97	16.41	16.16	44.63	
g.	Revenue Expenditure on Health	15.37	14.98	17.91	42.13	
h.	Salary & Wages	12.81	12.42	14.70	49.54	
i.	Pension	19.15	16.74	13.33	39.03	

#Human Development Index (HDI), Compound Annual Growth Rate (CAGR)

Source: \*Economic Survey (J&K Government)2017, @ Economic Survey (GOI) 2018-19

\$Census of India (Population Projection 2001-2026, Table 14, Page 104 to 115)

## 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 Balances

**Appendix - 1.3**  
**Methodology Adopted for the Assessment of Fiscal Position**

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:

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
India GDP (₹ in crore) at Current prices	1,24,67,959	1,37,71,874	1,53,62,386	1,70,95,005	1,90,10,164
Growth rate of GDP (in percentage)	10.99	10.46	11.55	11.28	11.20
State GSDP (₹ in crore) at Current prices	98,370	1,17,168	1,25,379	1,38,488	1,54,441*
Growth rate of GSDP (in percentage)	2.88	19.11	7.00	10.46	11.52

Source: \*Directorate of Economics and Statistics Department J&K, Web site of the Ministry of Statistics and Programme Implementation, Government of India

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)
Primary Revenue Expenditure	Total Revenue Expenditure - Interest payment.

**Appendix - 1.4**  
**(Reference: Paragraph:1.1.1, Paragraph:1.2 & 1.3)**  
**Time Series Data<sup>1</sup> on the State Government Finances**

(₹ in crore)

<b>Part – A Receipts</b>					
<b>Fiscal Aggregate</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>1. Revenue Receipts (a) + (b)</b>	<b>28,939</b>	<b>35,781</b>	<b>41,978</b>	<b>48,512</b>	<b>51,231</b>
<b>(a) Tax Revenue</b>	<b>10,811</b>	<b>15,141</b>	<b>17,308</b>	<b>21,448</b>	<b>23,816</b>
	(37)	(42)	(41)	(44)	(46)
(i) Revenue from State's Own Taxes	6,334	7,326	7,819	9,536	9,826
	(22)	(20)	(19)	(20)	(19)
Of which					
State Goods & Service Tax	0	0	0	2,611	5,134
				(27)	(52)
Taxes on sales, trade, etc.	4,602	5,277	6,012	4,493	1,757
	(73)	(72)	(77)	(47)	(18)
State Excise	466	533	569	833	1,291
	(7)	(7)	(7)	(9)	(13)
Taxes on vehicles	132	145	150	228	239
	(2)	(2)	(2)	(2)	(2)
Stamps and Registration fees	248	264	227	307	265
	(1)	(1)	(4)	(3)	(3)
Land Revenue	15	12	17	29	41
	(0.24)	(0.1)	(0.22)	(0.30)	(0.42)
Other Taxes	871	1,095	844	1,035	1,099
	(14)	(15)	(11)	(11)	(11)
(ii) State's share of Union taxes and duties	4,477	7,814	9,489	11,912	13,990
	(15)	(22)	(23)	(25)	(27)
<b>(b) Non-Tax Revenue</b>	<b>18,127</b>	<b>20,640</b>	<b>24,670</b>	<b>27,064</b>	<b>27,415</b>
	(63)	(58)	(59)	(56)	(54)
(i) State's Own Non-Tax Revenue	1,978	3,913	4,072	4,362	4,349
	(7)	(11)	(10)	(9)	(8)
Of which					
Power Department receipts	1,428	1,477	2,770	3,151	3,246
	(72)	(38)	(68)	(72)	(75)
(ii) Grants-in-aid from the Union Government	16,150	16,728	20,598	22,702	23,066
	(56)	(47)	(49)	(47)	(45)
State's Own Revenues (a) (i) + (b) (i)	8,312	11,239	11,891	13,898	14,175
Revenue transfers from Centre (a) (ii) + (b) (ii)	20,627	24,542	30,087	34,614	37,056
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	3	4	19	4	4
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	10,259	14,645	20,749	25,557	25,336
<b>4. Total receipts in the Consolidated Fund (1+2+3)</b>	<b>39,201</b>	<b>50,430</b>	<b>62,746</b>	<b>74,073</b>	<b>76,571</b>
5. Contingency Fund receipts	0.55	0	0	0.15	0.17
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	37,242	49,546	35,983	30,698	39,107
<b>Gross Receipts (4+5+6)</b>	<b>76,443</b>	<b>99,976</b>	<b>98,729</b>	<b>1,04,771</b>	<b>1,15,678</b>
<b>Public Account Receipts (Net)</b> including receipts in departmental cash chest and cash balance investment	<b>3,906</b>	<b>4,312</b>	<b>2,396</b>	<b>(-)164</b>	<b>8,605</b>

<sup>1</sup> Difference of 01 crore, wherever occurring, is due to rounding off

<b>Part – B Disbursement</b>					
<b>Fiscal Aggregate</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>
<b>1. Revenue Expenditure</b>	<b>29,329</b>	<b>36,420</b>	<b>39,812</b>	<b>40,916</b>	<b>56,090</b>
<b>(a) + (b)=(i) + (ii) + (iii)</b>	<b>(85)</b>	<b>(83)</b>	<b>(83)</b>	<b>(80)</b>	<b>(87)</b>
(a) Plan/CSS/CA	2,872 (10)	1,573 (4)	2,000 (5)	2,500 (6)	2,512 (4)
(b) Non-Plan/Normal/General/SFE	26,457 (90)	34,847 (96)	37,812 (95)	38,416 (94)	53,578 (96)
(i)General Services (including interest payments)	12,039 (41)	13,675 (38)	15,110 (38)	16,888 (41)	22,850 (41)
(ii)Social Services	8,501 (29)	11,331 (31)	11,564 (29)	13,117 (32)	17,931 (32)
(iii)Economic Services	8,789 (30)	11,414 (31)	13,138 (33)	10,911 (27)	15,309 (27)
<b>2. Capital Expenditure</b>	<b>5,134</b>	<b>7331</b>	<b>8,286</b>	<b>10,353</b>	<b>8,413</b>
<b>(a) + (b)=(i) + (ii) + (iii)</b>	<b>(15)</b>	<b>(17)</b>	<b>(17)</b>	<b>(20)</b>	<b>(13)</b>
(a) Plan/CSS/CA	4,501 (88)	1,256 (17)	1,440 (17)	2,716 (26)	3,008 (36)
(b) Non-Plan/General	633 (12)	6,075 (83)	6,846 (83)	7,637 (74)	5,405 (64)
(i) General Services	608 (12)	1,112 (15)	769 (9)	803 (8)	818 (10)
(ii) Social Services	1,608 (31)	2,674 (36)	2,306 (28)	2,787 (27)	2,895 (34)
(iii) Economic Services	2,918 (57)	3,545 (48)	5,211 (63)	6,763 (65)	4,700 (56)
<b>3. Disbursement of loans and advances</b>	<b>87</b>	<b>94</b>	<b>76</b>	<b>25</b>	<b>69</b>
<b>4. Total (1+2+3)</b>	<b>34,550</b>	<b>43,845</b>	<b>48,174</b>	<b>51,294</b>	<b>64,572</b>
<b>5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances)</b>	<b>8,549</b>	<b>10,815</b>	<b>17,023</b>	<b>22,490</b>	<b>20,647</b>
<i>Of which</i>					
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,213	1,485	1,951	3,168	2,519
Net transactions under Ways and Means Advances and Overdraft	(-226)	226	(-890)	589	(-232)
Loans and Advances from Government of India	112	113	114	116	117
<b>6. Appropriation to Contingency Fund</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Gross disbursement out of Consolidated Fund (4+5)</b>	<b>43,099</b>	<b>54,660</b>	<b>65,197</b>	<b>73,784</b>	<b>85,219</b>
<b>8. Contingency Fund disbursements</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0.17</b>	<b>0</b>
<b>9. Gross Public Account disbursements</b>	<b>33,336</b>	<b>45,234</b>	<b>33,587</b>	<b>30,862</b>	<b>30,502</b>
<b>10. Gross disbursements (7+8+9)</b>	<b>76,435</b>	<b>99,894</b>	<b>98,784</b>	<b>1,04,646</b>	<b>1,15,721</b>
<b>11. Increase in Cash Balance</b>	<b>338</b>	<b>82</b>	<b>(-55)</b>	<b>125</b>	<b>(-43)</b>
<b>12 Grand Total</b>	<b>76,773</b>	<b>99,976</b>	<b>98,729</b>	<b>1,04,771</b>	<b>1,15,678</b>

Part – C Deficits					
1. Revenue Surplus(+)/Revenue Deficit(-) (Revenue Receipts-Revenue Expenditure)	(-390)	(- 640)	(+)2,166	(+)7,595	(-)4,859
2. Fiscal Deficit(-)/surplus (+) (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	(-5,608)	(-)8,060	(-)6,177	(-)2,778	(-)13,337
3. Primary Deficit(-)/Surplus(+) (Fiscal Deficit –Interest Payment)	(-)2,075	(-)4,341	(-)1,610	(+)1885	(-)8,128
4. Interest Payments (included in revenue expenditure)	3,533	3,719	4,567	4,663	5,209
5. Arrears of Revenue	1,399	1,399	1,468	1,946	1,645
6. Financial Assistance to local bodies, etc.	1,535	1,523	1,729	2,754	3,325
7. Ways and Means Advances/ overdraft availed (days)	207 (overdraft on 2 days)	215 (overdraft on 7 days)	242 (overdraft on 2 days)	199 (overdraft on 27 days)	178 (overdraft on 7 days)
8. Interest on WMA/Overdraft	9	13	19	22	12
9. Public Debt Receipts	10,033	14,645	20,749	25,557	25,336
10. Gross State Domestic Product at Current Prices (GSDP <sup>2</sup> )	98,370	1,17,168	1,25,379	1,38,488	1,54,441
11. Outstanding Public Debt <sup>3</sup> (year end) excluding Public Account	28,201	32,031	35,756	38,823	43,513
12. Outstanding guarantees (year end) plus interest	2,860	2,827	2,636	2,416	2,072
13. Maximum amount guaranteed (year end)	4,232	4,214	4,270	4,271	4,361
14. Number of incomplete projects	671	938	119	428	*291
15. Capital blocked in incomplete projects	1,902	1,734	393	570	*496
Total Expenditure/GSDP (per cent )	35.12	37.42	38.42	37.04	41.81
Revenue Receipts/Total expenditure (per cent )	84	82	87	95	79
Revenue Expenditure/Total Expenditure (per cent )	85	83	83	80	87
Expenditure on Social Services/Total Expenditure (per cent )	29.26	31.94	29	31	32
Expenditure on Economic Services/Total Expenditure (per cent )	33.88	34.12	38	34.46	30.99
Capital Expenditure/Total Expenditure(per cent )	14.86	16.72	17.20	20.18	13.03
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent )	13.10	14.18	15.60	18.62	11.76
Revenue Surplus/Revenue Deficit as per cent of GSDP	(-)0.40	(-) 0.55	(+)1.73	(+)5.48	(-)3.15
Fiscal Deficit as per cent of GSDP	(-)5.70	(-)6.88	(-)4.93	(-)2.01	(-)8.64
Primary Deficit as per cent of GSDP	(-)2.11	(-)3.70	(-)1.28	(+)1.36	(-)5.26
Revenue Deficit/Fiscal Deficit (per cent )	6.95	8.08	NA	NA	(-)36.43
Liabilities/GSDP (per cent )	49.11	47.25	49.62	54.41	51.22
Liabilities/Revenue Receipts(per cent )	166.95	154.71	148.22	140.62	154.41
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year (per cent )	99.39	99.24	104.05	106.24	102.05
Return on Investment	128.88	54.13	45.11	Nil	Nil
Financial Assets/Liabilities	1.28	1.23	1.24	1.34	1.23

Source: Finance Accounts

<sup>2</sup> Figures of GSDP for the year 2018-19(A) is based on information supplied by Director General, Economics and Statistics J&K Government.

<sup>3</sup> Includes internal debt and Loan and Advances from Central Government only.

\* The Revised cost in r/o 234 incomplete projects have not been shown in Appendix IX of Finance Accounts-Vol-II.



**Appendix - 1.5**  
(Reference: Paragraph: 1.1.1 & 1.3)  
**Abstract of Receipts and Disbursements for the year 2017-18 and 2018-19**

(₹ in crore)

Receipts				Disbursements			
Various items	2017-18	2018-19		Various items	2017-18	2018-19	
1	2	3	4	5	6	7	8
<b>Section-A: Revenue</b>							
<b>I. Revenue Receipts</b>	<b>48,511.88</b>		<b>51,230.71</b>	<b>I. Revenue Expenditure</b>	<b>40,916.49</b>		<b>56,089.97</b>
Own-Tax revenue	9,536.40	9,826.35		<b>General Services</b>	<b>16,888.21</b>	<b>22,849.78</b>	
Non-Tax Revenue	4,362.34	4,349.35		<b>Social Services</b>	<b>13,116.97</b>	<b>17,930.84</b>	
State's Share of Union Taxes	11,911.65	13,989.80		Education, Sports, Art and Culture	6,975.16	10,073.59	
				Health and Family Welfare	2,567.13	3,549.420	
Centrally Sponsored Schemes	9,096.19	7,607.90		Water Supply, Sanitation/H&UD	2,102.55	2,367.64	
Finance Commission Grants	11,849.00	13,534.01		Information and Broadcasting	45.97	66.30	
Grants from Govt. of India (Other Transfer/ Grants to States)	1,756.30	1,923.30		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	108.76	99.20	
				Labour and Labour Welfare	35.21	71.57	
				Social Welfare and Nutrition	1,248.00	1,656.32	
				Others	34.19	46.82	
				<b>Economic Services</b>	<b>10,911.31</b>	<b>15,309.35</b>	
				Agriculture and Allied Activities	2,032.33	2,839.76	
				Rural Development	363.85	449.80	
				Special Areas Programmes	595.69	873.61	
				Irrigation and Flood Control	521.95	694.67	
				Energy	5,061.91	7,542.75	
				Industries and Minerals	326.62	435.98	
				Transport	1,333.90	1,738.44	
				Science, Technology and Environment	30.74	43.90	
				General Economic Services	644.32	690.44	
<b>II. Revenue deficit carried over to Section -B</b>	<b>-</b>		<b>4,859.26</b>	<b>II. Revenue Surplus carried over to Section-B</b>	<b>7,595.39</b>	<b>-</b>	<b>-</b>
<b>Total Section-A</b>	<b>48,511.88</b>		<b>56,089.97</b>	<b>Total Section-A</b>	<b>48,511.88</b>		<b>56,089.97</b>

Receipts				Disbursements			
Various items	2017-18	2018-19		Various items	2017-18	2018-19	
1	2	3	4	5	6	7	8
<b>Section B: Capital</b>							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	428.62		554.38	III. Capital Outlay	10,352.88		8,413.58
IV. Misc. Capital receipts		-	-	General Services	803.02	818.08	
				Social Services	2,787.01	2,895.57	
				Education, Sports, Art and Culture	884.90	793.54	
				Health and Family Welfare	510.58	874.36	
				Water Supply, Sanitation/H&UD	1,025.65	1,000.53	
				Information and Broadcasting	2.32	1.06	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	100.57	35.53	
				Social Welfare and Nutrition	252.49	142.17	
				Other Social Services	10.50	48.38	
				Economic Services	6,762.85	4,699.93	
				Agriculture and Allied Activities	917.02	596.50	
				Rural Development	1,849.85	1,805.20	
				Special Areas Programmes	226.34	317.66	
				Irrigation and Flood Control	373.52	277.50	
				Energy	660.22	206.16	
				Industries and Minerals	210.92	116.08	
				Transport	1,571.00	821.30	
				Science, Technology and Environment	52.45	8.04	
				General Economic Services	901.53	551.49	
				IV. Loans and Advances Disbursement	24.75		69.15
V. Recoveries of Loans and Advances	4.41		4.23	Industries and Minerals	13.29	37.98	
Industries and Minerals	2.50	2.51		Transport	7.50	30.00	
Government servants	1.64	1.49		Government servants	3.96	1.17	
Others	0.27	0.23		Others			
				V. Revenue deficit	0.00		4,859.26
VI. Revenue surplus	7,595.39		-		-	-	-

Receipts				Disbursements			
Various items	2017-18	2018-19		Various items	2017-18	2018-19	
1	2	3	4	5	6	7	8
<b>VII. Public Debt Receipts</b>	<b>25,557.58</b>		<b>25,336.22</b>	<b>VI. Repayment of Public Debt</b>	<b>22,490.14</b>		<b>20,646.61</b>
Internal debt other than Ways and Means Advances and Overdraft	25,525.98	25,332.28		Internal debt other than Ways and Means Advances and Overdraft	22,374.19	20,529.39	
Loans and Advances from GOI	31.60	3.94		Repayment of Loans and Advances from GOI.	115.95	117.22	
Net transactions under Overdrafts from Reserve Bank				Net transactions under Ways and Means Advances including Overdrafts			
<b>VIII. Appropriation to Contingency Fund</b>		--	--	<b>VII. Appropriation to Contingency Fund</b>		--	--
<b>IX. Amount recouped to Contingency Fund</b>	<b>0.15</b>		<b>0.17</b>	<b>VIII-Expenditure from Contingency Fund</b>	<b>0.17</b>		--
<b>X. Public Account Receipts</b>	<b>15,121.96</b>		<b>18,260.90</b>	<b>IX-Public Account Disbursements</b>	<b>15,285.79</b>		<b>9,656.26</b>
Small Savings and Provident Funds	5,032.41	8,857.92		Small Savings and Provident Funds	3,476.24	3,534.45	
Reserve Funds	419.22	695.07		Reserve Funds	129.35	3,73.06	
Deposits and Advances	4,894.44	4,914.05		Deposits and Advances	3,809.95	4,360.05	
Suspense and Miscellaneous	3,842.12	1,052.58		Suspense and Miscellaneous	3,981.69	648.55	
Remittances	933.77	2,741.28		Remittances	3,888.56	740.15	
				<b>X. Cash Balance at the end</b>	<b>554.38</b>		<b>511.04</b>
				Cash in treasuries and local remittances	6.77	6.77	
				Deposits with Banks	147.74	104.40	
				Departmental Cash Balance including Permanent Advances	5.09	5.09	
				Cash Balance Investment	383.92	383.92	
				Reserve Fund Investment	10.86	10.86	
<b>Total Section-B</b>	<b>48,708.11</b>		<b>44,155.90</b>	<b>Total Section-B</b>	<b>48,708.11</b>		<b>44,155.90</b>

**Explanatory Notes**

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

**Appendix - 1.5 (Continued)**  
**Summarized financial position of the Government of**  
**Jammu and Kashmir as on 31 March 2019**

(₹ in crore)

As on 31 March 2018			As on 31 March 2019	
<b>Liabilities</b>				
	<b>37,418.53</b>	<b>Internal Debt</b>		<b>42,221.42</b>
26,019.50		Market Loans bearing interest	30,946.65	
1,415.90		Loans from LIC	1,269.74	
9,983.13		Loans from other Institutions	10,005.03	
	<b>1,404.85</b>	<b>Loans and Advances from Central Government</b>		<b>1,291.57</b>
37.79		Pre 1984-85 Loans	37.79	
96.29		Non-Plan Loans	96.29	
1,229.92		Loans for State Plan Schemes	1,113.50	
31.60		Loans for Centrally Sponsored Plan Schemes	34.74	
9.25		Ways and Means Advances	9.25	
	<b>1.00</b>	<b>Contingency Fund</b>		<b>1.00</b>
	<b>20,918.79</b>	<b>Small Savings, Provident Funds, etc.</b>		<b>26,242.26</b>
	<b>2,175.25</b>	<b>Reserve Funds</b>		<b>2,497.26</b>
	<b>6,298.73</b>	<b>Deposits</b>		<b>6,852.73</b>
	<b>763.58</b>	<b>Remittance Balances</b>		<b>2,764.71</b>
	--	<b>Suspense and Misc. Balances</b>		<b>5.31</b>
	<b>23,711.23</b>	<b>Surplus on Government Account</b>		<b>18,851.97</b>
	<b>92,691.96</b>	<b>Total</b>		<b>1,00,728.23</b>

As on 31 March 2018			As on 31 March 2019	
<b>Assets</b>				
	<b>90,065.15</b>	<b>Gross Capital Outlay on Fixed Assets</b>		<b>98,478.73</b>
653.52		Investments in shares of Companies, Corporations, etc.	689.42	
89,411.63		Other Capital Outlay	97,789.31	
	<b>1,660.85</b>	<b>Loans and Advances</b>		<b>1,725.77</b>
757.30		Industries and Minerals	792.77	
573.62		Transport	603.62	
85.05		Energy	85.05	
40.69		Agriculture and Allied Activities	40.67	
183.46		Other Development Loans	183.25	
20.73		Loans to Government servants and Miscellaneous Loans	20.41	
	<b>12.69</b>	<b>Advances</b>		<b>12.69</b>
	<b>398.72</b>	<b>Suspense and Miscellaneous Balances</b>		<b>--</b>
	<b>0.17</b>	<b>Contingency Fund(un-recouped)</b>		<b>--</b>
	<b>554.38</b>	<b>Cash</b>		<b>511.04</b>
6.77		Cash in Treasuries and Local Remittances	6.77	
147.74		Deposits with Bank	104.40	
4.97		Departmental Cash Balance	4.97	
0.12		Permanent Advances	0.12	
383.92		Cash Balance Investments	383.92	
10.86		Reserve Fund Investments	10.86	
	<b>92,691.96</b>	<b>Total</b>		<b>1,00,728.23</b>

Source: Finance Accounts

**Appendix - 1.6**  
**(Reference: Paragraph: 1.1.2)**  
**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 12<sup>th</sup> and 13<sup>th</sup> Finance Commission's accepted recommendations as detailed below:

- On 17<sup>th</sup> 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 9<sup>th</sup> 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).
- On 13 February 2018, an amendment in the FRBM and Budget Management Act, 2006 to maintain fiscal deficit to an annual limit of 3 *per cent* of GSDP during the award period for the 14<sup>th</sup> Finance Commission (2015-2020)

**Appendix - 1.7**  
**(Reference: Paragraph: 1.1.2)**  
**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 could not maintained it during the year 2014-15 and 2015-16 as there was Revenue Deficit of ₹390 crore and ₹640 crore. However during the year 2016-17 and 2017-18 there was Revenue Surplus of ₹2166 crore and ₹7,595 crore and during the year 2018-19 State has Revenue Deficit of ₹4,859 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, 2015-16, 2016-17 and 2017-18 ended with a fiscal deficit of 6.4, 8.8, 5.4 and 1.9 *per cent* of GSDP which continued to be significantly higher than the target of 3 *per cent* upto 2016-17 and was lower than the target of 3 *per cent* during the current year.
- 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.



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- 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 summary 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 - 1.8**  
**(Reference: Paragraph: 1.3.3)**

**Direct transfer of Central Scheme Funds to implementing agencies in the State (funds routed outside State Budgets) (unaudited figures)**

*(₹ in lakh)*

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
1	Assistance to Voluntary Organisation for providing Social Defence Services	Council for Rehabilitation of Widows , Orphans, Handicapped and Old Persons	300.00	-	-	-	-
2	Package for Special Category State DIPP (other than North East)	Jammu and Kashmir Financial Corporation Ltd.	-	-	-	-	3,569.47
3	Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Various Higher Secondary Schools	252.00	-	-	-	-
4	MP's Local Area Development Scheme (MPLADS)	District Deputy Commissioners	4,000.00	4,500.00	3,250.00	5,500.00	3,500.00
5	Buddhist and Tibetan Institutions and Memorials	Institute of Buddhist Studies	2,567.08	2,315.58	-	-	967.67
6	Assistance of IHMS/FCIS/ IITTM/ NIWS etc.	Institute and Hotel Management and Catering Technology	659.05	358.30	27.91	366.00	871.00
7	Electronic Governanace	Jammu and Kashmir e-Governance (JKeGA)	379.00	-	-	-	344.92
8	Research and Development Support (SERC)	PSU's, SKUAST Kashmir University	-	-	-	219.18	-
9	Solar Power - Off Grid	Ladakh Renewable Energy Development Agency	1,482.39	90.33	3,515.92	5,996.19	2,201.96
10	Renewable Energy for Rural Applications for all Villages	J & K Energy Development Agency	-	-	-	143.32	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
11	Comprehensive Handloom Development Scheme (CHDS)	Director Handloom Development Department, J&K Srinagar/ Indian Institute of Carpet Technology Srinagar, J&K.	-	-	871.50	131.87	-
12	Grid Interactive Renewable Power MNRE	J&K State Power Development Corporation Ltd. J&K Renewable Energy Development Agency	-	-	1,448.88	2,929.77	3,864.21
13	Scheme for Prevention of Alcoholism and Substance (Drugs) Abuse.	Council for Rehabilitation of Widows, Orphans, Handicapped and Old Persons (Victims of Militancy)-[RCMV]	20.04	300.00	300.00	304.97	288.11
14	Capacity Building for Service Providers	Institute and Hotel Management and Catering Technology Srinagar/Food Craft Institute (Society) Jammu	-	188.40	-	302.16	255.12
15	Human Resource Development Biotechnology	S.K University of Agricultural Science & Technology of Kashmir, Srinagar HRD Animal Biotech, University of Jammu , University of Kashmir, Indian Institute of Integrative Medicines, etc.	-	-	613.85	-	122.89
16	National Mission on Teachers and Training	Shri Mata Vaishno Devi University (SMVDU)	269.00	-	-	-	-
17	National Plan for Dairy Development	J&K Milk Producers Co-operative Ltd.	1,539.35	-	-	-	-
18	National Mission on Food Processing (SAMPDA) CS	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	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
19	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture Production	9,147.70	-	-	-	-
20	Pradhan Mantri Sampada Yojna	Khyber Agro Farms (P) Ltd.	150.07	-	-	-	-
21	Scheme for Integrated Textile Park (SITP)	J&K Integrated Textile Park Limited	-	-	-	-	1,191.00
22	Skill Development	J&K Skill Development Initiative modular Employable Skills Society	-	-	-	-	263.10
23	State Schedule Cast Development Corporations	J&K SCST & OBC Development Corporation Ltd.	-	-	-	-	-
24	Support to National Institute of Technology (NIT)	NIT Srinagar	19,159.00	13,090.00	-	2,900.00	4,250.00
25	Support to National State Scheduled Tribes Finance and Development Corporation	J&K SC/ST and Backward Classes Development Corporation Ltd	-	-	-	-	470.00
26	Support of NGO/Institutions/SRCs for Adult Education and Skill Development (merged Scheme of NGOs, JSS SRCs)	Jan Shikshan Sanasthan / State Resource Centres, J&K	-	-	-	114.25	-
27	Rashtriya Krishi Vikas Yojana	Sher-e-Kashmir University of Agriculture Science and Technology (SKUAST) Jammu	133.00	-	-	-	-
28	Scheme for faster Adoption and Manufacturing of Hybrid and Electric Vehicle in India (FAME-India)	Jammu and Kashmir State Road Transport Corporation (JKSRTC)	449.40	-	-	-	-
29	Grant for construction of Boys & Girls Hostels for SC & OBC	University Jammu	-	-	-	-	135.00

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
30	Development of Infrastructure of Promotion of Health Research	Government Medical College, Jammu	-	-	-	216.00	252.00
31	Drugs and Pharmaceuticals Research	Regional Institute of Unani Medicines Srinagar	-	-	-	-	148.80
32	Free Coaching and Allied Schemes for Minorities	M/s. National Institute for Technical Trainings (NITT)-[NIITJK]/ Human Welfare Organization/ Hilal Institute/ Citizens Institute of Education and Trannings Sopore / Ascent Group	-	105.64	-	-	134.51
33	Free Coaching fir SC and OBC students and students with disabilities	Bandipora College of Information Technology	-	106.27	-	-	-
34	e-Court Phase-II	Registrar General, High Court of Jammu and Kashmir	26.00	17,679.54	-	-	-
35	Mega Clusters Textiles	J&K State Scale Industrial Development Corporation	-	-	-	128.90	1,010.00
36	Manpower Development (Including Skill Development in IT) DIT	J&K E-Governance Agencies	-	-	-	-	136.84
37	Mega Facilities for Basic Research	Jammu University	-	-	-	158.00	140.36
38	National Mission on Nano Science and Nano Technology	NIT Srinagar	-	-	-	-	132.12
39	National Programme for Youth and Adolescent Development	Jawahar Institute of Mountaineering and Winter Sports	303.88	85.95	-	164.16	200.19
40	Research and Development Department of Bio Technology	JK Universities	-	-	-	-	1,159.13
41	Scheme for infrastructure and Development FPI	Mir Agro Industries/Kachroo Integrated Cold Chain	-	-	-	-	480.33

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
42	Scheme for Differently Abled Persons	Bandipora College of Information Technology, Composite Regional Centre, Srinagar/ Kashmir Research Institute of Education & Solar Technology	254.16	208.08	733.89	691.02	249.47
43	Science and Technology Programme for Socio Economic Development	Kashmir Environment and Social Organization	-	-	-	349.81	116.59
44	Seismological Research	Jammu University	-	-	-	-	224.98
45	State Science & Technology Programme	Universities	-	-	-	-	112.84
46	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 Central University	-	-	436.76	428.80	-
47	Biotechnology Research and Development	SKUAST Jammu/Kashmir, SKIMS. Islamic University of Science and Technology	1,131.44	1,147.65	270.00	734.54	-
48	DISHA Programme for Women in Science	Indian Institute of Integrative Medicines, Shri Mata Vaishno Devi University, SKUAST Jammu/Kashmir, University of Kashmir.	-	79.52	108.74	114.14	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
49	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	-
50	Health Sector Disaster Preparedness and Management including EMR	Government Medical College, Jammu	-	140.00	-	-	-
51	National Plan for Diary Development	Jammu & Kashmir State Implementing Agency	-	100.00	-	150.00	-
52	National Rural Livelihood Mission	Jammu and Kashmir Rural Livelihoods Society (JKRLS)	--	659.74	4,675.75	194.46	-
53	One Stop Centre	Deputy Commissioner/ OSC, District Programme Officer	150.20	87.52	-	-	-
54	Pashmina Wool Development Programme	Ladakh Autonomous Hill Development Council, Leh/Kargil.	-	-	162.00	1,099.25	-
55	Research Education Training and Outreach	University of Kashmir, The Kashmir Environmental and Social Organization.	82.10	50.50	-	133.78	-



Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
56	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	-
57	Seekho aur Kamao-Skill Development Initiatives	M/s. National Institute for Technical Trainings (NITT)-[NIITJK]/ Society for Development and Training/ Tendril Institute of Information Technology/ Softek Institute of Information Technology/ Human Welfare Organization/ Evergreen Institute of Computer and Technical Education	-	1,324.22	109.76	893.02	-
58	Setting up of five Mega Clusters	J&K Small Scale Industries Development Corporation Limited (J&K SICOP).	-	-	-	310.00	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
59	Technology Development Programme	SKUAST Kashmir, NIIT Srinagar.	-	-	-	139.04	-
60	Ammended Technology Upgradation Fund Scheme (ATUFS)	Jammu and Kashmir Bank Ltd.	201.59	357.12	847.33	569.35	892.35
61	Central Assistance for Pakul Dul HEP under J&K PMDP Grant to Chenab Valley Power.	Chenab Valley Power Projects (P) Ltd.	10,000.00	20,000.00	20,000.00	-	-
62	Development of Khadi, Village and Coir Industries.	J&K Khadi and Village Industries Board.	-	-	523.49	-	-
63	Industrial Development of Backward and Remote Areas	Jammu and Kashmir Development Finance Corporation Ltd	-	-	1,040.07	-	-
64	Industrial Infrastructure Up gradation Scheme (IIUS)	State Industrial Development Corporation (SIDCO), J&K	72.80	820.50	506.70	-	-
65	Infrastructure Development and Capacity Building	Jammu and Kashmir State Industrial Development Corporation (SIDCO).	332.82	491.12	110.62	-	-
66	Innovation, Technology Development and Deployment	Sher –E-Kashmir University of Agricultural Science and Technology J&K [SKUAST-J&K], University of Kashmir, Jammu University, Shri Mata Vaishno Devi University Technology Business Incubation Centre.	197.46	361.89	-	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
67	Kala Sanskriti Vikas Yojna	Various Cultural and Welfare Societies in Jammu and Kashmir	572.74	434.61	271.38	-	-
68	Khelo India National Programme for Development of Sports	Islamic University of Science & Technology (IUST), Awantipora, Pulwama, Kashmir & Director Youth Services & Sports J&K	1,584.00	531.34	786.87	-	-
69	Land Record Modernization Programme	Jammu and Kashmir Land Records Management Agency(JaKLaR MA)	30.00	477.00	-	-	-
70	Legal Metrology and Quality Assurance Weights and Measures	Jammu and Kashmir Housing Boards Jammu/Srinagar.	-	-	650.00	-	-
71	Management Support to Rural Development Programs and Strengthening of District Planning Process	Institute of Management and Public Administration (IMPA)/ Regional Extension Training Centre Budgam.	17.50	1,00.40	750.45	-	-
72	Nai Manzil- The Integrated Education And Livelihood Initiative	Com tech Institute of Technology/ National Education Society and Social Welfare Organization/ Society for Development and Training/ National Institute for Technical Trainings	687.34	479.85	493.25	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
73	National AIDS and STD Control Programme	J&K State AIDS Prevention & Control Society- [JKSAPCS]	857.76	777.04	803.06	-	-
74	National Education Mission- Sakshar Bharat CS	Jan Shiksha Sanasthan Jammu/ Tangdar/ State Resource Centres Srinagar.	-	-	195.60	-	-
75	National Handloom Development Programme	J & K State Handloom Development Corporation Ltd, Hariom Pashmina Handloom Industrial Cooperative society, Jan Kalyan Handloom Weaving Industrial Cooperative Society Ltd., The Esquire Raffals Pashmina Handloom WICS Ltd., M/s Badam Pashmina & Raffal Handloom WICS Ltd., M/s Jhelum Valley Destitute Weavers Industrial Cooperative Society Ltd., M/s Showqeen Pashmina Raffal and Cotton Handloom WICS Ltd.	-	295.90	181.25	-	-
76	National Mission for Justice Delivery and Legal Reforms	Registrar General High Court/ Kashmir foundation for organization Research and Development.	-	-	531.31	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
77	National Mission on Food Processing	Indo Kashmir/ Kachroo Integrated Cold Chain/ Saffron Spices and Foods/ Wazan Foods, Safe and Fresh Foods/ Shafat Oil Mills and Spices/ Mir Agro Industries etc.	-	20.29	1,325.22	-	-
78	Pilgrimage Rejuvenation and Spiritual Augmentation Drive (PRASAD)	J&K State Cable Car Corporation Limited.	552.09	1,152.11	840.42	-	-
79	Small Hydro Power-Grid Interactive	Renewable Energy Development Agency Kargil/ Jammu and Kashmir State Power Development Corporation Limited	7,044.84	1,433.35	-	-	-
80	Setting Up of New IIMs	Indian Institute of Management Jammu.	544.00	1,645.00	-	-	-
81	Scheme for Fund for Regeneration of Traditional Industries (SFURTI)	J&K Khadi And Village Industries Board	873.59	430.50	-	-	-
82	Science and Technology Institutional and Human Capacity Building	University of Kashmir/ Shri Mata Vaishno Devi University/ Indian Institute of Integrative Medicine/ Sher-e-Kashmir University of Agricultural Sciences and Technology of J&K	958.85	1,517.28	-	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
83	Research Training and Studies and Other Road Safety Schemes	Transport Commissioner, J&K/ J&K State Road Transport Corporation	747.50	349.25	-	-	-
84	Research and Development	Sher-e-Kashmir University of Agricultural Sciences and Technology of J&K, University of Kashmir, Jammu University, Dept. of Ecology Environment and Remote Sensing, National Institute of Technology Srinagar.	364.93	119.42	-	-	-
85	Setting up of State Spinal Injury Centres	PMNRF/ Flood Relief J&K Principal/CAO GMC Srinagar/ Government Medical College Jammu.	-	-	317.00	-	-
86	Integrated Development of Tourist Circuits around specific themes (Swadesh Darshan)	J&K Tourism Development Corporation/ J&K State Cable Car Corporation.	3,454.28	11,550.08	11,862.79	-	-
87	State Science and Technology Programme	Sher-e-Kashmir University of Agricultural Science and Technology Jammu /J&K State Council for Science and Technology/SKI MS/ Shri Mata Vaishno Devi University Jammu.	-	-	156.78	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
88	Upgrading Skills and Training in Traditional Arts/Crafts for Development (USTTAD)	Human Welfare Organizations/ National Institute for Technical and Trainings, Bandipora College of Information Technology.	560.00	82.20	167.00	-	-
89	Pradhan Mantri Kaushal Vikas Yojna	Jammu and Kashmir Skill Development Initiative- Modular Employable Skill Society.	-	-	1,053.88	-	-
90	Pradhan Mantri Vandana Yojna	Social Welfare Department, Jammu & Kashmir/ Jammu & Kashmir Govt.	602.42	2,900.45	-	-	-
91	Rashtriya Gokul Mission	Jammu & Kashmir State Implementing Agency	1,744.97	196.75	-	-	-
92	Beti Bachao Beti Pado	Dy. Commissioner BBB Samba, Pulwama, District Development Commissioner Shopian, District Magistrate Jammu, Udhampur, Rajouri, Anantnag, etc.	380.17	262.91	-	-	-
93	Sugar subsidy Payable under PDS	Central Institute of Buddhist Studies	-	1,681.64	-	-	-

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
94	Sub - Mission on Agriculture Mechanization	Sher-e-Kashmir University of Agricultural Sciences and Technology of J&K/ The Jammu & Kashmir State Agro Industries Development Corporation Limited.	-	521.20	-	-	-
95	Setting Up of New IITs	Indian Institute of Technology, Jammu	3,101.00	13,928.00			
96	Establishment Expenditure-AYUSH	Jammu University, SKUAST Kashmir, Baderwah Development Authority, National Research Institute for Sowa-Rigpa	142.50	136.65	-	-	-
97	Family Welfare Schemes	University of Kashmir	77.80	84.92	-	-	-
98	Voter Education	Chief Electoral Officer, J&K	-	328.75	-	-	-
99	Works under Road Wings	Various Individuals & Private Construction Co.	6,916.08	2,681.19	-	-	-
100	Wind Power-Off grid	Ladakh Renewable Energy Development Agency	27.19	85.72	-	-	-
101	Grants to States E&I From CRF	MG Contractors Pvt. Ltd.	-	763.66	-	-	-
102	Welfare Grant and Miscellaneous	Various Individuals	114.50	-	-	-	-
103	Strengthening of Existing Branches and Establishment of 27 Branches of NCDC	Sher-e-Kashmir Institute of Medical Services, Government Medical College, Jammu	112.75	-	-	-	-



Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases				
			2018-19	2017-18	2016-17	2015-16	2014-15
104	Skill Development Initiative	National Education Society & Social Welfare Organization, Evergreen Institute of Computer & Technical Education, Bandipora College of Information Technology, Super Computer College, Comtech IT Educational Institute	790.23	-	-	-	-
105	Space Science Promotion	Central University of Jammu	118.68	-	-	-	-
106	Industrial & Entrepreneurship Development	Indian Institute of Integrative Medicine(IIM)	2,208.87	-	-	-	-
107	Other Autonomous Body	National Research Institute for Sowa-Rigpa (NRISR)	100.00	-	-	-	-
108	Others Schemes	Others schemes	968.34	875.80	2,859.16	1,442.98	1,681.16
	<b>Grand Total</b>		<b>89,514.45</b>	<b>1,10,491.13</b>	<b>62,798.59</b>	<b>29,799.93</b>	<b>29,366.12</b>

Source Finance Accounts of respective years

**Appendix - 1.9**  
(Reference: Paragraph: 1.3.6)  
**Status of Grants-in-Aid Projections/Releases under the award of the 14<sup>th</sup> Finance Commission**

(₹ in crore)

Sl. No.	Transfers	Recommendation of 14 <sup>th</sup> Finance Commission (2015-20)	Projection (Department wise)				Grants received during the year (2015-19)	UC's Submitted	UC's Pending	Grants pending for release
			2015-16	2016-17	2017-18	2018-19				
1	Urban Local Bodies (Housing Department General Basic Grant	1,044.51	125.30	173.50	200.46	231.90	125.30	Nil	Nil	605.86
	General Performance Grant	261.13	---	51.21	57.95	65.81	Nil	Nil	Nil	174.97
2	Rural Local Bodies (RDD) General Basic Grant	3,117.36	373.96	517.81	598.29	692.11	571.53	571.53	Nil	1,610.64
	General Performance Grant	346.37	---	67.92	76.86	87.29	Nil	Nil	Nil	232.07
3	State Disaster Response Fund (SDRF) Central Share	1,268.00	229.00	241.00	253.00	266.00	723.10	18.66	451.54	265.90
	State Share	141.00	25.00	27.00	28.00	30.00	80.00	Nil	Nil	30.00
<b>Total</b>		<b>6,178.37</b>	<b>753.26</b>	<b>1,078.44</b>	<b>1,214.56</b>	<b>1,373.11</b>	<b>1,499.93*</b>	<b>590.19</b>	<b>451.54</b>	<b>2,919.44</b>

\*₹876.42 crore was released up to March 2017 by Government of India, State Government and ₹13.50 crore was also released by the State Government during 2017-18 as 2<sup>nd</sup> installment of 2016-17, During 2018-19 Government of India released ₹582.01 crore (SDRF ₹252.90 crore of 2017-18, ULB ₹125.30 crore of 2015-16 and RLB ₹203.81 crore of 2016-17 1<sup>st</sup> installment) under 14<sup>th</sup> Finance Commission and State Government released State Share ₹28 crore for the year 2017-18

**Appendix - 2.1**  
(Reference: Paragraph: 2.3.1)  
*Year-wise details of excess expenditure for the years 1980-81 to 2017-18  
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	
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	

*Audit Report on State Finances for the year ended 31 March 2019*

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<b>Year</b>	<b>No. of Grants/ Appropriation</b>	<b>Grant/Appropriation No.</b>	<b>Excess</b>	<b>Stage of consideration by Public Accounts Committee</b>
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	
2015-16	11	4,6,7,8,15,16,17,18,23,26,28	4,258.62	
2016-17	12	3,4,5,8,11,15,16,19,23,26,28,29	2,896.86	
2017-18	08	3,5,8,16,23,24,28,29	6,397.06	
<b>Total</b>			<b>1,14,061.35</b>	

**Appendix - 2.2**  
(Reference: Paragraph: 2.2.1 & 2.3.1)  
**Statement of various grants/appropriations where excess expenditure incurred**

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess (Percentage)
<b>I-Revenue (Voted)</b>					
1	3	Planning , Development and Monitoring Department	77.32	448.29	370.97 (480)
2	15	Food, Civil Supplies and Consumer Affairs Department	228.62	242.04	13.42 (06)
3	16	Public Works Department	953.65	2,488.64	1,534.99 (161)
<b>Total (I-Revenue Voted)</b>			<b>1,259.59</b>	<b>3,178.97</b>	<b>1,919.38</b>
<b>II-Capital (Voted)</b>					
4	5	Ladakh Affairs Department	316.16	317.69	1.53
5	17	Health and Medical Education Department	853.59	874.36	20.77 (02)
6	30	Tribal Affairs Department	8.90	28.83	19.93 (224)
<b>Total (II-Capital Voted)</b>			<b>1,178.65</b>	<b>1,220.88</b>	<b>42.23</b>
<b>III-Capital Charged</b>					
7	08	Finance Department	17,976.69	20,646.61	2,669.92 (15)
<b>Total (III-Capital Charged)</b>			<b>17,976.69</b>	<b>20,646.61</b>	<b>2,669.92</b>
<b>Grand Total (I+II+III)</b>			<b>20,414.93</b>	<b>25,046.46</b>	<b>4631.53</b>

Source: Appropriation Accounts

**Appendix - 2.3**

*(Reference: Paragraph: 2.2.1 & 2.3.2)*

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

*(₹ in crore)*

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
<b>I-Revenue (Voted)</b>					
1	01	General Administrative Department	423.42	70.25	17
2	02	Home Department	7,553.75	777.61	10
3	04	Information Department	78.92	12.63	16
4	05	Ladakh Affairs Department	882.50	8.89	01
5	06	Power Development Department	9,158.01	1,615.26	18
6	07	Education Department	9,904.85	1,353.64	14
7	08	Finance Department	10,775.54	2,625.85	24
8	09	Parliamentary Affairs Department	61.36	6.53	11
9	10	Law Department	587.68	86.00	15
10	11	Industries and Commerce Department	346.08	32.39	09
11	12	Agriculture Department	1,572.94	441.83	28
12	13	Animal/Sheep Husbandry Department	591.31	26.11	04
13	14	Revenue Department	603.79	118.49	20
14	17	Health & Medical Education Department	3,725.63	176.24	05
15	18	Social Welfare Department	1,788.59	403.97	23
16	19	Housing and Urban Development Department	746.05	8.03	01
17	20	Tourism Department	156.16	21.17	14
18	21	Forest Department	832.07	10.16	01
19	22	Irrigation & Flood Control Department	785.86	130.52	17
20	23	Public Health engineering Department	1,528.99	6.60	00

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
21	24	Hospitality and Protocol Estate Park and Gardens Department	266.86	9.26	03
22	25	Labour, Stationery and Printing Department	93.53	4.06	04
23	26	Fisheries Department	105.65	6.00	06
24	27	Higher Education Department	1,068.57	48.20	05
25	28	Rural Development Department	487.85	29.78	06
26	29	Transport Department	71.54	7.10	10
27	30	Tribal affairs department	54.03	4.49	08
28	31	Culture Department	68.96	15.34	22
29	32	Horticulture Department	142.18	7.91	06
30	33	Disaster Management, Relief, Rehabilitation and Reconstruction Department	756.60	70.26	10
31	34	Youth Services and Technical Education Department	555.45	74.21	13
32	35	Science and Technology Department	13.36	1.12	08
33	36	Co-operative Department	64.44	9.47	15
<b>Total-I</b>			<b>55,852.52</b>	<b>8,219.37</b>	
<b>II-Revenue (Charged)</b>					
34	01	General Administration Department	24.49	3.23	13
35	08	Finance Department	5,665.46	456.78	08
36	09	Parliamentary Affairs Department	1.66	0.52	31
37	10	Law Department	49.38	2.73	06
<b>Total-II</b>			<b>5,740.99</b>	<b>463.26</b>	
<b>III-Capital (Voted)</b>					
38	01	General Administration Department	42.30	37.57	89
39	02	Home Department	921.51	585.60	64

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
40	03	Planning , Development and Monitoring Department	2,631.65	2,179.98	83
41	04	Information Department	2.31	1.24	54
42	06	Power Development Department	5,590.42	5,384.26	96
43	07	Education Department	1,148.44	531.23	46
44	08	Finance Department	2,595.06	2,569.83	99
45	09	Parliamentary Affairs department	1.77	0.60	34
46	10	Law Department	91.27	53.03	58
47	11	Industries and Commerce Department	243.63	91.29	37
48	12	Agriculture Department	891.57	738.85	83
59	13	Animal/Sheep Husbandry Department	102.22	63.60	62
50	14	Revenue Department	8.62	4.50	52
51	15	Food, Civil Supplies and Consumer Affairs	343.06	55.81	16
52	16	Public Works Department	2,361.50	1,258.37	53
53	18	Social Welfare Department	356.16	321.96	90
54	19	Housing and Urban Development Department	1,658.72	1,208.42	72
55	20	Tourism Department	429.39	335.90	78
56	21	Forest Department	135.84	98.62	73
57	22	Irrigation & Flood Control Department	1,575.42	1,297.93	82
58	23	Public Health Engineering department	660.34	137.10	21
69	24	Hospitality and Protocol Department	97.61	16.13	17
60	25	Stationery and Printing Department	105.03	59.48	57
61	26	Fisheries Department	15.87	4.50	28
62	27	Higher Education Department	228.94	97.05	42
63	28	Rural Development Department	3,062.88	1,257.67	41
64	29	Transport Department	59.35	5.98	10
65	31	Culture Department	17.13	6.17	36
66	32	Horticulture Department	386.15	261.49	68



Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Savings	Percentage
67	33	Disaster Management, Relief, Rehabilitation and Reconstruction Department	710.69	629.83	89
68	34	Youth Services and Technical Education Department	237.20	198.03	83
69	35	Science and Technology Department	726.45	693.30	95
70	36	Co-operative Department	5.00	1.25	25
<b>Total-III</b>			<b>27,443.50</b>	<b>20,186.57</b>	
<b>Total I+II+III</b>			<b>89,037.01</b>	<b>28,869.20</b>	

Source: Appropriation Accounts

**Appendix - 2.4**  
**(Reference: Paragraph: 2.3.4)**  
**Cases of unnecessary supplementary grant/appropriation**

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
<b>I-Revenue (Voted)</b>					
1	04-Information Department	71.93	6.99	66.30	5.63
2	06-Power Development Department	8,341.05	816.96	7,542.75	798.30
3	09-Parliamentary Affairs Department	56.10	5.26	54.84	1.26
4	11-Industries and Commerce Department	319.92	26.16	313.69	6.23
5	14-Revenue Department	528.38	7.54	485.30	43.08
6	18-Social Welfare Department	1,497.31	291.28	1,384.62	112.69
7	31-Culture Department	55.85	13.11	53.61	2.24
<b>Total-I</b>		<b>10,870.54</b>	<b>1,167.30</b>	<b>9,901.11</b>	<b>969.43</b>
<b>II-Capital (Voted)</b>					
8	02-Home Department	871.49	50.02	335.90	535.59
9	06-Power Development Department	4,712.02	878.40	206.16	4,505.86
10	15-Consumer Affairs and Public Distribution	308.72	34.34	287.24	21.48
11	16-Public Works Department	2,098.38	263.11	1,103.13	995.25
12	19-Housing and Urban Development department	1,487.39	198.32	477.29	1,010.10
13	26-Fishries Department	15.47	0.40	11.37	4.10
14	27-Higher Education Department	225.00	3.93	131.89	93.11
15	28-Rural Development Department	2,686.17	376.70	1,805.21	880.96
16	31-Culture Department	16.87	0.25	10.95	5.92
<b>Total-II</b>		<b>12,421.51</b>	<b>1,805.47</b>	<b>4,369.14</b>	<b>8,052.37</b>
<b>Grand Total (I+II)</b>		<b>23,292.05</b>	<b>2,972.77</b>	<b>14,270.25</b>	<b>9,021.80</b>

Source: Appropriation Accounts

**Appendix - 2.5**  
**(Reference: Paragraph: 2.3.4)**  
**Statement of various grants/appropriation where supplementary provision provided was insufficient by more than ₹ one crore**

(₹ in crore)

Sl. No.	Grant No	Name of the Grant/ Appropriation	Original	Supplementary	Total	Expenditure	Excess
<b>I-Revenue (Voted)</b>							
1	15	Consumer Affairs and Public Distribution Department	178.13	50.49	228.62	242.04	13.42
2	16	Public Works Department	795.71	157.94	953.65	2,488.64	1,534.99
<b>Total-I</b>			<b>973.84</b>	<b>208.43</b>	<b>1,182.27</b>	<b>2,730.68</b>	<b>1,548.41</b>
<b>II-Capital (Voted)</b>							
3	17	Health and Medical Education Department	733.80	119.79	853.59	874.36	20.77
4	30	Tribal Affairs	8.54	0.36	8.90	28.83	19.93
<b>Total-II</b>			<b>742.34</b>	<b>120.15</b>	<b>862.49</b>	<b>903.19</b>	<b>40.70</b>
<b>Total I+II</b>			<b>1,716.18</b>	<b>328.58</b>	<b>2,044.76</b>	<b>3,633.87</b>	<b>1,589.11</b>

Source: Appropriation Accounts

**Appendix - 2.6**  
**(Reference: Paragraph: 2.3.5)**  
**Details of saving of ₹one 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
<b>I-Revenue (Voted)</b>					
1	01	General Administrative Department	70.25	Nil	70.25
2	02	Home Department	777.61	Nil	777.61
3	04	Information Department	12.63	Nil	12.63
4	05	Ladakh Affairs Department	8.89	Nil	8.89
5	06	Power Development Department	1,615.26	Nil	1,615.26
6	07	Education Department	1,353.64	Nil	1,353.64
7	08	Finance Department	2,625.85	Nil	2,625.85
8	09	Parliamentary Affairs Department	6.53	Nil	6.53
9	10	Law Department	86.00	Nil	86.00
10	11	Industries and Commerce Department	32.39	Nil	32.39
11	12	Agriculture Department	441.83	Nil	441.83
12	13	Animal/Sheep Husbandry Department	26.11	Nil	26.11
13	14	Revenue Department	118.49	Nil	118.49
14	17	Health & Medical Education Department	176.24	Nil	176.24
15	18	Social Welfare Department	403.97	Nil	403.97
16	19	Housing and Urban Development Department	8.03	Nil	8.03
17	20	Tourism Department	21.17	Nil	21.17
18	21	Forest Department	10.16	Nil	10.16
19	22	Irrigation & Flood Control Department	130.52	Nil	130.52
20	23	Public Health engineering Department	6.60	Nil	6.60
21	24	Hospitality and Protocol Estate Park and Gardens Department	9.26	Nil	9.26
22	25	Labour, Stationery and Printing Department	4.06	Nil	4.06
23	26	Fisheries Department	6.00	Nil	6.00
24	27	Higher Education Department	48.20	Nil	48.20

Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
25	28	Rural Development Department	29.78	Nil	29.78
26	29	Transport Department	7.10	Nil	7.10
27	30	Tribal affairs department	4.49	Nil	4.49
28	31	Culture Department	15.34	Nil	15.34
29	32	Horticulture Department	7.91	Nil	7.91
30	33	Disaster Management, Relief, Rehabilitation and Reconstruction Department	70.26	Nil	70.26
31	34	Youth Services and Technical Education Department	74.21	Nil	74.21
32	35	Science and Technology Department	1.12	Nil	1.12
33	36	Co-operative Department	9.47	Nil	9.47
<b>Total-I</b>			<b>8,219.37</b>	<b>Nil</b>	<b>8,219.37</b>
<b>II- Revenue (Charged)</b>					
34	01	General Administration Department	3.23	Nil	3.23
35	08	Finance Department	456.78	Nil	456.78
36	09	Parliamentary Affairs Department	0.51	Nil	0.51
37	10	Law Department	2.73	Nil	2.73
<b>Total-II</b>			<b>463.25</b>	<b>Nil</b>	<b>463.25</b>
<b>III-Capital (Voted)</b>					
38	01	General Administration Department	37.57	Nil	37.57
39	02	Home Department	585.60	Nil	585.60
40	03	Planning, Development and Monitoring Department	2,179.98	Nil	2,179.98
41	04	Information Department	1.24	Nil	1.24
42	06	Power Development Department	5,384.26	Nil	5,384.26
43	07	Education Department	531.23	Nil	531.23
44	08	Finance Department	2,569.83	Nil	2,569.83
45	09	Parliamentary Affairs Department	0.60	Nil	0.60
46	10	Law Department	53.03	Nil	53.03
47	11	Industries and Commerce Department	91.29	Nil	91.29
48	12	Agriculture Department	738.86	Nil	738.86

Sl. No	Grant Number	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
49	13	Animal/Sheep Husbandry Department	63.60	Nil	63.60
50	14	Revenue Department	4.50	Nil	4.50
51	15	Food, Civil Supplies and Consumer Affairs	55.81	Nil	55.81
52	16	Public Works Department	1,258.37	Nil	1,258.37
53	18	Social Welfare Department	321.96	Nil	321.96
54	19	Housing and Urban Development Department	1,208.42	Nil	1,208.42
55	20	Tourism Department	335.90	Nil	335.90
56	21	Forest Department	98.62	Nil	98.62
57	22	Irrigation & Flood Control Department	1,297.93	Nil	1,297.93
58	23	Public Health Engineering Department	137.10	Nil	137.10
59	24	Hospitality and Protocol Department	16.13	Nil	16.13
60	25	Labour, Stationery and Printing Department	59.48	Nil	59.48
61	26	Fisheries Department	4.50	Nil	4.50
62	27	Higher Education Department	97.05	Nil	97.05
63	28	Rural Development Department	1,257.67	Nil	1,257.67
64	29	Transport Department	5.98	Nil	5.98
65	31	Culture Department	6.17	Nil	6.17
66	32	Horticulture Department	261.49	Nil	261.49
67	33	Disaster Management, Relief, Rehabilitation and Reconstruction Department	629.83	Nil	629.83
68	34	Youth Services and Technical Education Department	198.03	Nil	198.03
69	35	Science and Technology Department	693.30	Nil	693.30
70	36	Co-operative Department	1.25	Nil	1.25
<b>Total-III</b>			<b>20,186.58</b>	Nil	<b>20,186.58</b>
<b>Total I+II+III</b>			<b>28,869.20</b>	Nil	<b>28,869.20</b>

Source: Appropriation Accounts

**Appendix - 2.7**  
**(Reference: Paragraph: 2.3.7)**  
**Statement showing Provisions remained un-utilized for more than ₹one crore**

(₹ in crore)

Sl. No.	Grant No.	Major Head	Name of Grant	Amount
1	01	2070	Other Administrative Services	5.29
2	03	4059	Capital Outlay on Public Works	13.32
		5475	Capital Outlay on Other General Economic Services	1,406.00
3	06	4801	Capital Outlay on Power Projects	2,379.22
4	07	2202	General Education	16.26
		4202	Capital Outlay on Education, Sports, Art and Culture	107.11
5	08	2049	Interest Payments	756.92
		2235	Social Security and Welfare	253.25
		5465	Investment in General Financial and Trading Institution	20.40
		6003	Internal Debt of the State Government	332.85
		6004	Loans and Advances from the Central Government	116.42
		6235	Loans for Social Security and Welfare	5.00
6	10	6885	Other Loans to Industries and Minerals	500.00
		2014	Administrative of Justice	4.07
7	11	2055	Police	2.60
		4851	Capital Outlay on Village and Small Industries	74.32
		4852	Capital Outlay on Iron and Steel Industries	2.57
		4853	Capital Outlay on Non-Ferrous Mining and Metallurgical	1.00
8	12	4401	Capital Outlay on Crop Husbandry	233.33
		4851	Capital Outlay on Village and Small Industries	10.01
9	13	4403	Capital Outlay on Animal Husbandry	47.35
10	15	4408	Capital on Food, Storage and Ware Housing	4.07
11	16	4059	Capital Outlay on Public Works	608.21
		5054	Capital Outlay on Roads and Bridges	554.54
12	17	2211	Family Welfare	45.56
		4210	Capital Outlay on Medical and Public Health	243.07
13	19	4217	Capital Outlay on Urban Development	531.41
14	20	5452	Capital Outlay on Tourism	269.81
15	21	4406	Capital Outlay on Forestry and Wild Life	98.35
16	22	4701	Capital Outlay on Medium Irrigation	56.75
17	26	4405	Capital Outlay on Fisheries	1.20
18	27	4202	Capital Outlay on Education, Sports, Art and Culture	33.94
19	28	4515	Capital Outlay on Other Rural Development Programmes	173.03
20	32	4401	Capital Outlay on Crop Husbandry	10.00

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21	33	4235	Capital Outlay on Social Security and Welfare	50.00
22	34	4202	Capital Outlay on Education, Sports, Art and Culture	20.00
23	35	5425	Capital Outlay on Other Scientific and Environmental Research	395.45
<b>Total</b>				<b>9,382.68</b>

Source: Appropriation Accounts



**Appendix - 2.8**  
**(Reference: Paragraph: 2.8.1 and 2.8.2)**  
**Statement showing cases where significant savings were not surrendered in**  
**Grant No. 07**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure	Saving
1	2202/01/101/0031/0449	1,800.00	1,226.29	573.71
2	2202/01/101/0031/2322	249.26	48.08	201.18
3	2202/01/101/0099/0254	1,265.73	1,228.81	36.92
4	2202/01/101/0099/2418	96.04	17.45	78.59
5	2202/01/104/0099/0214	1,582.33	1,332.67	249.66
6	2202/01/104/0099/2356	0.03	0.00	0.03
7	2202/01/800/0031/1030	38.48	0.14	38.34
8	2202/01/001/0099/0214	1,797.71	1,533.60	264.11
9	2202/02/001/0099/2356	0.03	0.01	0.02
10	2202/02/107/0099/0905	0.53	0.50	0.03
11	2202/80/107/099/2436	2.00	1.69	0.31
12	4202/01/201/0011/0632	40.00	27.16	12.84
13	4202/01/201/0031/0449	315.09	57.40	257.69
14	4202/01/201/0031/2322	411.34	52.00	359.34
15	4202/01/202/0011/0149	120.15	69.08	51.07
16	4202/01/800/0031/1030	144.00	32.22	111.78
<b>Total</b>		<b>7,862.72</b>	<b>5,627.10</b>	<b>2,235.62</b>

**Statement showing cases where significant savings were not surrendered in**  
**Grant No. 22**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure	Saving
1	2700/01/001/0099/0855	10.04	6.31	3.73
2	2701/04/001/0099/0849	52.45	39.96	12.49
3	2701/04/001/0099/0855	17.87	15.28	2.59
4	2701/04/612/0099/0858	18.90	17.70	1.20
5	2701/04/612/0099/2357	0.15	0.09	0.06
6	2701/80/001/0099/2360	3.83	3.41	0.42
7	2702/80/001/0099/0342	149.64	140.47	9.17
8	2702/80/001/0099/0845	44.49	37.63	6.86
9	2702/80/001/0099/1448	357.74	268.60	89.14
10	2702/80/001/0099/2357	0.73	0.39	0.34
11	2711/01/001/0099/0858	39.88	39.51	0.37
12	2711/01/001/0099/1449	90.12	84.16	5.96

<b>Sl. No.</b>	<b>Major/Minor/Sub-head</b>	<b>Total Grant</b>	<b>Expenditure</b>	<b>Saving</b>
13	2711/01/001/0011/0435	25.53	6.08	19.45
14	2711/01/001/0011/0855	11.99	3.68	8.31
15	4701/04/612/0011/0840	9.05	3.80	5.25
16	4702/00/101/0011/1775	22.25	12.38	9.87
17	4702/00/101/0011/1776	28.57	20.27	8.30
18	4702/00/101/0031/1775	89.00	23.19	65.81
19	4702/00/101/0031/1776	113.95	27.17	86.78
20	4711/01/103/0011/1166	1,083.95	1.24	1,082.71
21	4711/01/103/0011/1450	25.83	15.83	10.00
22	4711/01/103/0031/1449	45.00	41.24	3.76
23	4711/01/103/0031/1450	42.44	7.88	34.56
<b>Total</b>		<b>2,283.40</b>	<b>816.27</b>	<b>1,467.13</b>

Source: Appropriation Accounts

**Appendix - 2.9**  
*(Reference: Paragraph: 2.8.1 and 2.8.2)*  
**Statement showing cases where expenditure incurred without  
 budget provision in Grant No. 07**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	2202/01/001/0031/2448	Nil	19.50
2	2202/01/105/0031/0274	Nil	0.55
3	2202/01/107/0031/1398	Nil	11.25
4	2202/01/800/0031/2280	Nil	0.08
5	2202/02/109/0099/1664	Nil	0.73
6	2202/01/800/0031/2280	Nil	57.29
<b>Total</b>		<b>Nil</b>	<b>89.40</b>

Source: Appropriation Accounts

**Statement showing cases where expenditure incurred without  
 Budget Provision in Grant No. 22**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	2700/01/601/0000/0000	Nil	1.31
2	2700/01/602/0000/0000	Nil	0.37
3	2700/01/601/0000/0000	Nil	0.16
4	2700/01/601/0000/0000	Nil	0.50
5	4701/01/601/0000/0000	Nil	0.23
6	4701/80/052/0031/2468	Nil	0.28
7	4702/00/800/0031/2449	Nil	0.39
8	4711/01/103/0011/1166	Nil	41.68
<b>Total</b>		<b>Nil</b>	<b>44.92</b>

Source: Appropriation Accounts

**Appendix - 2.10**  
**(Reference: Paragraph: 2.8.1 and 2.8.2)**  
**Statement showing cases where grants remained unutilized**  
**Grant No. 07**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	2202/01/800/0031/0987	16.20	NIL
2	2202/02/107/0099/0932	0.06	NIL
3	2202/02/107/0099/0249	45.70	NIL
4	4202/01/201/0011/2439	40.00	NIL
5	4202/01/800/0011/0987	5.40	NIL
6	4202/03/800/0031/2495	16.00	NIL
<b>Total</b>		<b>123.36</b>	<b>NIL</b>

**Statement showing cases where grants remained unutilized**  
**Grant No. 22**

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure
1	4701/04/612/0031/0840	16.43	NIL
2	4701/80/800/0031/0435	31.32	NIL
3	4701/80/800/0031/0855	9.00	NIL
<b>Total</b>		<b>56.75</b>	<b>NIL</b>

Source: Appropriation Accounts

**Appendix - 3.1**  
**(Reference: Paragraph: 3.2)**  
**Major Head -wise outstanding Detailed Countersigned Contingent (DC)**  
**Bills ending March 2019**

(₹ in crore)

Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
1	2012	President/Vice-President/Governor/Administrator of UT's	0.02	0.00	0.02
2	2013	Council of Ministers	0.24	0.00	0.24
3	2014	Administration of Justice	1.05	0.00	1.05
4	2015	Election	10.51	28.61	39.12
5	2030	Stamps & Registration	0.00	1.90	1.90
6	2040	Taxes on Sales, Trade etc.	0.01	4.51	4.52
7	2043	Sales Tax	0.00	0.40	0.40
8	2047	Other Fiscal Services	1.20	0.00	1.20
9	2052	Secretariat General Services	0.08	0.00	0.08
10	2053	District Administration	0.25	0.06	0.31
11	2054	Treasury And Accounts Administration	1.80	0.00	1.80
12	2055	Police	27.14	245.04	272.18
13	2056	Jails	0.42	0.00	0.42
14	2059	Public Works	0.04	0.26	0.30
15	2070	Other Administrative Services	0.86	1.50	2.36
16	2202	General Education	1,816.15	0.44	1,816.59
17	2203	Technical Education	0.25	0.02	0.27
18	2204	Sports & Youth services	3.56	0.00	3.56
19	2205	Art & Culture	2.63	0.00	2.63
20	2210	Medical & Public Health	5.28	3.98	9.26
21	2211	Family Welfare	0.00	0.02	0.02
22	2217	Urban Development	0.05	0.00	0.05
23	2225	Welfare of SC,ST & OB's	0.25	0.00	0.25
24	2230	Labour & Employment	1.10	0.12	1.22
25	2235	Social Security & Welfare	4.60	22.54	27.14
26	2245	Relief on account of Natural Calamities	2.27	167.34	169.61
27	2401	Crop Husbandry	0.66	0.00	0.66
28	2403	Animal Husbandry	0.01	0.26	0.27
29	2415	Agricultural Research and Education	0.02	0.00	0.02
30	2501	Special Programmes for Rural Development	1.75	21.43	23.18
31	2515	Other Rural Development Programme	19.07	0.00	19.07
32	2801	Power	0.29	0.20	0.49
33	2851	Village and Small Industries	10.07	0.00	10.07
34	3451	Secretariat –Economic Services	0.03	0.04	0.07
35	3452	Tourism	0.88	1.66	2.54
36	3454	Census Survey & Statistics	0.25	0.08	0.33

<b>Sl. No.</b>	<b>Major Head</b>	<b>Nomenclature</b>	<b>Kashmir Division</b>	<b>Jammu Division</b>	<b>Total</b>
37	3475	Other General Economic Services	0.00	1.12	1.12
38	4055	Capital Outlay on Police	73.35	0.00	73.35
39	4058	Capital Outlay on Stationery and Printing	0.23	0.00	0.23
40	4059	Capital Outlay on Public Works	8.10	8.30	16.40
41	4070	Capital Outlay on Other Administrative Services	0.25	0.00	0.25
42	4075	Capital Outlay on Miscellaneous General Services	9.89	0.00	9.89
43	4202	Capital Outlay on Education , Sports Art & Culture	577.99	21.66	599.65
44	4210	Capital Outlay on Medical & Public Health	0.87	144.46	145.33
45	4215	Capital Outlay on Water Supply & Sanitation	0.00	3.75	3.75
46	4217	Capital Outlay on Urban Development	15.00	13.33	28.33
47	4220	Capital Outlay on Information & Publicity	0.00	4.56	4.56
48	4225	Capital Outlay on Welfare of SC,ST and OB's	28.45	0.00	28.45
49	4235	Capital Outlay on Social Security & Welfare	11.47	17.16	28.63
50	4250	Capital Outlay on Other Social Services	134.95	0.00	134.95
51	4401	Capital Outlay on Crop Husbandry	36.32	0.24	36.56
52	4402	Capital outlay on Soil and Water Conservation	0.07	0.00	0.07
53	4403	Capital outlay on Animal Husbandry	0.75	0.15	0.90
54	4406	Capital Outlay On Forestry And Wild Life	8.54	0.00	8.54
55	4408	Capital Outlay on Food Storage & Ware Housing	48.08	32.00	80.08
56	4415	Capital Outlay on Agricultural Research and Education	19.88	0.00	19.88
57	4425	Capital Outlay on Cooperation	264.63	0.00	264.63
58	4515	Capital Outlay on Other Rural Development Programme	883.67	91.41	975.08
59	4711	Capital Outlay on Flood Control Projects	4.50	0.00	4.50
60	4851	Capital Outlay on Village & Small Industries	123.19	1.09	124.28
61	4852	Capital Outlay on Iron & Steel Industries	9.53	0.00	9.53
62	4853	Capital Outlay on Non-Ferrous Mining & Metallurgical Industries	0.05	0.00	0.05
63	5054	Capital Outlay on Roads & Bridges	50.40	0.00	50.40
64	5055	Capital outlay on Roads Transport	8.07	0.00	8.07

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Sl. No.	Major Head	Nomenclature	Kashmir Division	Jammu Division	Total
65	5425	Capital Outlay on Other Scientific Environmental Research	7.70	0.00	7.70
66	5452	Capital Outlay on Tourism	54.22	7.20	61.41
67	5475	Capital Outlay on Other General Economic Services	32.88	5.91	38.79
<b>Total</b>			<b>4,325.80</b>	<b>852.76</b>	<b>5,178.56</b>

Source: VLC data

**Appendix - 3.2**  
**(Reference: Paragraph: 3.4)**  
**Statement showing details of Annual Accounts awaited relating to**  
**audit under section 14 of the CAG's (DPC) Act, 1971**

Sl. No.	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
1	Srinagar Municipality	1988-89 to 2018-19	31
2	Kashmir University	2001-02 to 2018-19	18
3	Kashmir Urban Development Agency Srinagar	1999-2000 to 2018-19	20
4	District Rural Development Agency Srinagar	2002-03 to 2018-19	17
5	District Rural Development Agency Anantnag	2007-08 to 2018-19	12
6	District Rural Development Agency Pulwama	2002-03 to 2018-19	17
7	District Rural Development Agency Leh	2008-09 to 2018-19	11
8	District Rural Development Agency Kargil	2008-09 to 2018-19	11
9	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	2018-19	01
10	Srinagar Development Authority, Bemina	1999-2000 to 2018-19	20
11	J&K State Social Welfare Advisory Board, Srinagar	2003-04 to 2018-19	16
12	Islamia College of Sciences and Commerce, Srinagar	2001-02 to 2018-19	18
13	Lakes and Water Ways Development Authority, Srinagar	2005-06 to 2018-19	14
14	Jammu University	2002-03 to 2018-19	17
15	District Rural Development Agency Jammu	2008-09 to 2018-19	11
16	District Rural Development Agency Kathua	2008-09 to 2018-19	11
17	District Rural Development Agency Poonch	2008-09 to 2018-19	11
18	District Rural Development Agency Doda	2003-04 to 2018-19	16
19	Academy of Art Culture and Languages	2003-04 to 2018-19	16
20	Jammu Development Authority	1972-73 to 2018-19	46
21	J&K Pollution Control Board, Srinagar	1995-96 to 2018-19	24
22	Jammu and Kashmir Sports Council, Srinagar	2003-04 to 2018-19	16
23	Jammu and Kashmir Energy Development Agency, (JAKEDA), Srinagar.	2003-04 to 2018-19	16
24	District Rural Development Agency	2007-08 to 2018-19	12



Sl. No.	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
	Budgam		
25	District Rural Development Agency Baramulla	2007-08 to 2018-19	12
26	District Rural Development Agency Kupwara	2006-07 to 2018-19	13
27	District Rural Development Agency Ganderbal	2008-09 to 2018-19	11
28	District Rural Development Agency Kulgam	2008-09 to 2018-19	11
29	District Rural Development Agency Shopian	2008-09 to 2018-19	11
30	District Rural Development Agency Bandipora	2008-09 to 2018-19	11
31	Jammu Municipality	2002-03 to 2018-19	17
32	J&K Entrepreneurship Development Institute, (JKEDI) Pampore	1996-97 to 2002-03, 2016-17 & 2018-19	10
33	Tourism Development Authority, Doodpathri	2005-06 to 2018-19	14
34	Tourism Development Authority, Kokernag	2004-05 to 2018-19	15
35	Tourism Development Authority, Manasbal	2005-06 to 2018-19	14
36	Tourism Development Authority, Pahalgam	2002-03 to 2018-19	17
37	Tourism Development Authority, Sonamarg	2003-04 to 2018-19	16
38	Tourism Development Authority, Yousmarg	2005-06 to 2018-19	14
39	Tourism Development Authority, Verinag	2006-07 to 2018-19	13
40	Wullar Conservation & Management Authority, Srinagar	2012-13 to 2018-19	07
41	District Rural Development Agency, Ramban	2007-08 to 2018-19	12
42	Tourism Development Authority, Mansar, Surinsar	2006-07 to 2018-19	13
43	Tourism Development Authority, Rajouri	2005-06 to 2018-19	14
44	Tourism Development Authority, Poonch	2005-06 to 2018-19	14
45	Tourism Development Authority, Lakhanpur	2005-06 to 2018-19	14
46	Tourism Development Authority, Kishtwar	2005-06 to 2018-19	14
47	Jammu Urban Development Agency (JUDA)	1999-2000 to 2018-19	20
48	District Rural Development Agency, Udhampur	2000-01 to 2018-19	19

<b>Sl. No.</b>	<b>Name of the Body/Authority</b>	<b>Period for which accounts awaited</b>	<b>Number of awaited accounts</b>
49	District Rural Development Agency, Reasi	2008-09 to 2018-19	11
50	District Rural Development Agency, Rajouri	2001-02 to 2018-19	18
51	Tourism Development Authority, Gulmarg	2000-01 to 2018-19	19
52	Tourism Development Authority, Aharbal	2006-07 to 2018-19	13
53	Tourism Development Authority, Baderwah	2006-07 to 2018-19	13
54	Tourism Development Authority, Patnitop	2002-03 to 2018-19	16
55	Sainik School Manasbal	2016-17 to 2018-19	03
<b>Total</b>			<b>821</b>

**Appendix - 3.3**  
**(Reference: Paragraph: 3.5)**  
**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.	2017-18	00	55.70	1,628.33	1,684.03	Not furnished
2.	J&K Bank Financial Services	2017-18	00	20.00	0.00	20.00	Not furnished
3.	J&KSC/ST/OBC Dev. Corporation Ltd.	2001-02	16	10.63	10.76	21.39	Not furnished
4.	J&K Women Development Corporation Ltd.	2016-17	01	10.00	9.15	19.15	Not furnished
5.	J&K Agro Industries Dev. Corporation Ltd.	2009-10	08	1.95	20.95	22.9	Not furnished
6.	J&K Horticulture Produce & Marketing Corporation Ltd.	2004-05	13	9.2	49.68	58.88	Not furnished
7.	J&K Small Scale Industries Dev. Corporation Ltd.	2009-10	08	3.11	9.77	12.88	Not furnished
8.	J&K State Industrial Dev. Corporation Ltd.	2013-14	04	17.64	24.36	42	Not furnished
9.	J&K Project Construction Corporation Ltd.	2013-14	04	1.97	0.33	2.3	Not furnished
10.	J&K Police Housing Corporation Ltd.	2009-10	08	2.00	0.00	2.00	Not furnished
11.	J&K Industries Dev. Corporation Ltd.	2010-11	07	16.26	565.67	581.93	Not furnished
12.	J&K Handicraft (S&E) Corporation Ltd.	2000-01	17	6.16	28.69	34.85	Not furnished
13.	J&K Handloom Development Corporation Ltd.	2010-11	07	4.66	83.57	88.23	Not furnished
14.	J&K Cements Ltd.	2011-12	06	45.76	30.53	76.29	Not furnished
15.	J&K Minerals Ltd.	1999-00	18	8	119.68	127.68	Not furnished
16.	J&K Power Development	2013-14	04	5.00	1,826.49	1,831.49	Not furnished

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	
	Corporation Ltd.						
17.	J&K Chenab Valley Power Project Ltd.	2017-18	00	1,141.86	0.00	1,141.86	Not furnished
18.	J&K Tourism Development Corporation Ltd.	2012-13	05	15.96	4.26	20.22	Not furnished
19.	J&K State Cable Car Corporation Ltd.	2010-11	07	23.57	0.00	23.57	Not furnished
20.	J&K, Overseas Employment Corporation Ltd.	2010-11	07	2.56	0.00	2.56	Not furnished
21.	J&K State Financial Corporation Ltd.	2017-18	00	186.07	15.36	201.43	Not furnished
22.	J&K State Road Transport Corporation	2013-14	04	178.37	514.94	693.31	Not furnished
23.	J&K State Forest Corporation	1996-97	21	NA	NA	NA	Not furnished
24.	J&K Medical Supplies Corporation Ltd.	Incorporated In March 2014	04	0.05	NA	0.05	Not furnished
<b>Total</b>			<b>169</b>	<b>1,766.48</b>	<b>4,942.52</b>	<b>6,709.00</b>	