

APPENDICES

Appendix 1.1
(Reference Paragraph: 1.5)
Time Series Data¹ on the UT Government Finances

(₹ in crore)

Part-A Receipts		
Fiscal Aggregate	31/10/2019 to 31/03/2020)	2020-21
1. Revenue Receipts (a) + (b)	22,557.34	52,495.48
(a) Tax Revenue	4,056.49	8,876.99
(i) Revenue from UT's Own Taxes	4,056.49	8,876.99
Of which		
State Goods & Service Tax	2,115.75	4,839.35
Taxes on sales, trade, etc.	782.43	1,495.61
State Excise	587.67	1,347.42
Taxes on vehicles	246.08	488.38
Stamps and Registration fees	117.54	325.54
Land Revenue	48.32	60.57
Other Taxes	158.70	320.12
(ii) UT's share of Union taxes and duties	0.00	0.00
(b) Non-Tax Revenue	18,500.85	43,618.49
(i) UTs Own Non-Tax Revenue	2,062.77	4,076.38
Of which		
Power Department receipts	1,196.66	2,349.74
(ii) Grants-in-aid from the Union Government	16,438.08	39,542.11
State's Own Revenues	6,119.26	12,953.37
(a) (i) + (b) (i)		
Revenue transfers from Centre (a) (ii) + (b) (ii)	16,438.08	39,542.11
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	2.34	1.93
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	16,647.37	42,732.93
4. Total receipts in the Consolidated Fund (1+2+3)	39,207.05	95,230.34
5. Contingency Fund receipts	0.00	25.00
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	11,364.19	24,833.82
Gross Receipts (4+5+6)	50,571.24	120,089.16
Public Account Receipts (Net) including receipts in departmental cash chest and cash balance investment	3,604.34	1,464.16

¹ Difference of 01 crore, wherever occurring, is due to rounding off

Part-B Disbursements		
Fiscal Aggregate	31/10/2019 to 31/03/2020)	2020-21
1. Revenue Expenditure (a) + (b)=(i) + (ii) + (iii)	22,719.43	52,633.75
(a) CSS/CA	637.96	1,740.45
(b) Normal/General/SFE	22,081.47	50,893.30
(i) General Services (including interest payments)	9,383.75	25,521.16
(ii) Social Services	8,614.74	19,471.70
(iii) Economic Services	4,720.94	7,640.89
2. Capital Expenditure (a) + (b)=(i) + (ii) + (iii)	5,422.20	10,470.38
(a) CSS/CA	1,861.63	4,294.25
(b)/General	3,560.57	6,176.13
(i) General Services	733.57	776.24
(ii) Social Services	1,492.93	2,492.57
(iii) Economic Services	3,195.70	7,201.57
3. Disbursement of loans and advances	38.14	61.64
4. Total (1+2+3)	28,179.77	63,165.77
5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances) of which	13,149.34	33,563.32
Internal Debt (excluding Ways and Means Advances and Overdraft)	985.31	4,134.06
Net transactions under Ways and Means Advances and Overdraft	-295.18	-1,784.54
Loans and Advances from Government of India	58.91	118.34
6. Appropriation to Contingency Fund	0.00	25.00
7. Gross disbursement out of Consolidated Fund (4+5+6)	41,329.11	96,754.09
8. Contingency Fund disbursements	0.00	0.00
9. Gross Public Account disbursements	7,759.85	23,369.66
10. Gross disbursements (7+8+9)	49,088.96	120,123.75
11. Increase in Cash Balance	1,482.28	-34.59
12 Grand Total	50,571.24	120,089.16

Part-C Deficits		
Fiscal Aggregate	31/10/2019 to 31/03/2020)	2020-21
1. Revenue Surplus(+)/Revenue Deficit(-) (Revenue Receipts-Revenue Expenditure)	-162.09	-138.27
2. Fiscal Deficit(-)/surplus (+) (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	5,620.09	10,693.36
3. Primary Deficit(-)/Surplus(+) (Fiscal Deficit – Interest Payment)	3,088.46	4,320.90
4. Interest Payments (included in revenue expenditure)	2,531.63	6,372.46
5. Financial Assistance to local bodies, etc.	3,998.98	6531.86
6. Ways and Means Advances/ overdraft availed (days)	132 (overdraft on 51 days)	318 (overdraft on 58 days)
7. Interest on WMA/Overdraft	12.87	40.13
8. Public Debt Receipts	16,647.37	42,732.93
9. Gross State Domestic Product at Current Prices (GSDP²)	170382	176,282.00
10. Outstanding Public Debt³ (year end) excluding Public Account	3,498.03	12,667.64
11. Outstanding guarantees (year end) plus interest	1,324.54	1,486.07
12. Maximum amount guaranteed (year end)	5,204.84	12,564.18
13. Number of incomplete projects	NA	165
14. Capital blocked in incomplete projects	NA	464.91
Total Expenditure/GSDP (<i>per cent</i>)	NA	35.83
Revenue Receipts/Total expenditure (<i>per cent</i>)	80.05	83.11
Revenue Expenditure/Total Expenditure (<i>per cent</i>)	80.62	83.33
Expenditure on Social Services/Total Expenditure (<i>per cent</i>)	35.87	34.77
Expenditure on Economic Services/Total Expenditure (<i>per cent</i>)	28.09	23.50
Capital Expenditure/Total Expenditure (<i>per cent</i>)	19.24	16.58
Capital Expenditure on Social and Economic Services/Total Expenditure (<i>per cent</i>)	16.64	15.35
Revenue Surplus/Revenue Deficit as <i>per cent</i> of GSDP	-	-0.08
Fiscal Deficit as <i>per cent</i> of GSDP	-	6.07
Primary Deficit as <i>per cent</i> of GSDP	-	2.45
Revenue Deficit/Fiscal Deficit (<i>per cent</i>)	-	-1.29
Liabilities/GSDP ⁴ (<i>per cent</i>)	-	9.63
Liabilities/Revenue Receipts(<i>per cent</i>)	-	32.35
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year (<i>per cent</i>)	89	89
Return on Investment	Nil	Nil
Financial Assets/Liabilities	98	98

Source: Finance Accounts

² Figures of GSDP is from MOSPI website.

³ Includes internal debt and Loan and Advances from Central Government only.

⁴ Taking into account the liability of erstwhile State ending 30 October 2019, the liability to GSDP will 57.02 *per cent*

Appendix 1.2
 (Reference Paragraph: 1.5.1)
 Abstract of Receipts and Disbursements for the year 2020-21

(₹ in crore)

Receipts			Disbursements		
Various items	2020-21	2020-21	Various items	2020-21	2020-21
1	2	3	4	5	6
Section-A: Revenue					
I. Revenue Receipts		52,495.48	I. Revenue Expenditure		52,633.75
Own-Tax revenue	8,876.99		General Services		25,521.16
			Social Services		19,471.70
Non-Tax Revenue	4,076.38		Education, Sports, Art and Culture	10,092.54	
			Health and Family Welfare	4,427.59	
State's Share of Union Taxes	0.00		Water Supply, Sanitation/H&UD	2,710.12	
			Information and Broadcasting	79.51	
Centrally Sponsored Schemes			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	87.29	
Finance Commission Grants	0.00		Labour and Labour Welfare	46.07	
Grants from Govt. of India (Other Transfer/ Grants to States)	39,542.11		Social Welfare and Nutrition	1,983.29	
			Others	45.29	
			Economic Services		7,640.89
			Agriculture and Allied Activities	2,870.56	
			Rural Development	448.06	
			Special Areas Programmes		
			Irrigation and Flood Control	611.85	
			Energy	2812.84	
			Industries and Minerals	358.28	
			Transport	210.38	
			Science, Technology and Environment	41.94	
			General Economic Services	286.98	
II. Revenue deficit carried over to Section -B		138.27	II. Revenue Surplus carried over to Section-B		
Total Section-A		52,633.75	Total Section-A		52,633.75

Receipts			Disbursements		
Various items	2020-21	2020-21	Various items	2020-21	2020-21
1	2	3	4	5	6
Section B: Capital					
III. Opening Cash balance including Permanent Advances and Cash Balance Investment		1,482.28	III. Capital Outlay		10,470.38
IV. Misc. Capital receipts		0.00	General Services		776.24
			Social Services		2,492.57
			Education, Sports, Art and Culture	597.74	
			Health and Family Welfare	529.85	
			Water Supply, Sanitation/H&UD	848.69	
			Information and Broadcasting	0.44	
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	31.28	
			Social Welfare and Nutrition	468.50	
			Other Social Services	16.07	
			Economic Services		7,201.57
			Agriculture and Allied Activities	702.31	
			Rural Development	2,022.86	
			Special Areas Programmes		
			Irrigation and Flood Control	147.72	
			Energy	589.58	
			Industries and Minerals	163.76	
			Transport	2,627.86	
			Science, Technology and Environment	24.23	
			General Economic Services	923.25	
V. Recoveries of Loans and Advances		1.93	IV. Loans and Advances Disbursement		61.64
Industries and Minerals	1.27		Industries and Minerals	28.14	
Government servants	0.47		Transport	32.50	
Others	0.19		Others	01.00	

Receipts			Disbursements		
Various items	2020-21	2020-21	Various items	2020-21	2020-21
1	2	3	4	5	6
VI. Revenue surplus			V. Revenue deficit		138.27
VII. Public Debt Receipts		13,422.01	VI. Repayment of Public Debt		4,252.40
Internal debt of the State Government other than Ways and Advances	9,649.96		Internal debt of the State Government other than Ways and Advances	4,134.06	
Loans and Advances from GOI	2,282.69		Repayment of Loans and Advances from GOI.	118.34	
Net Ways and Means Advance	1,489.36		Net Ways and Means Advance		
VIII. Appropriation to Contingency Fund		25.00	VII. Appropriation to Contingency Fund		25.00
IX. Amount recouped to Contingency Fund		0.00	VIII-Expenditure from Contingency Fund		0.00
X. Public Account Receipts		24,833.82	IX-Public Account Disbursements		23,369.66
Small Savings and Provident Funds	5,968.29		Small Savings and Provident Funds	4,824.12	
Reserve Funds	790.67		Reserve Funds	206.49	
Deposits and Advances	3,427.29		Deposits and Advances	2,845.33	
Suspense and Miscellaneous	12,655.15		Suspense and Miscellaneous	12,737.49	
Remittances	1,992.42		Remittances	2,756.23	
			X. Cash Balance at the end		1,447.69
			Deposits with Banks	1,447.69	
Total Section-B		39,765.04	Total Section-B		39,765.04

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 UT and others pending settlement, etc.

Appendix 1.2 (Continued)
Summarised financial position of the Government of
UT of Jammu and Kashmir as on 31 March 2021

(₹ in crore)

As on 31 March 2020			As on 31 March 2021
Liabilities			
	3,556.94	Internal Debt	10,562.21
3,415.92		Market Loans bearing interest	9,435.22
(-)26.65		Loans from LIC	(-)169.64
167.68		Loans from other Institutions	1,296.63
	(-)58.91	Loans and Advances from Central Government	2,105.44
0.00		Pre 1984-85 Loans	0.00
0.00		Non-Plan Loans	0.00
(-)58.47		Loans for State /Union territories loan schemes	(-)175.81
(-)0.44		Other Loans for States/ Union Territory with Legislature Schemes	2,281.25
	0.00	Contingency Fund	25
	1,041.80	Small Savings, Provident Funds, etc.	2185.97
	186.95	Reserve Funds	771.13
	773.57	Deposits	1,355.53
	1,398.31	Remittance Balances	634.50
	203.71	Suspense and Misc. Balances	121.15
	0.00	Surplus on Government Account	0.00
	7,102.37	Total	17,760.93

As on 31 March 2020			As on 31 March 2021	
Assets				
	5,422.20	Gross Capital Outlay on Fixed Assets		15,892.58
81.12		Investments in shares of Companies, Corporations, etc.	162.39	
5,341.08		Other Capital Outlay	15,730.19	
	35.80	Loans and Advances		95.51
23.00		Industries and Minerals	40.13	
13.26		Transport	55.50	
		Energy		
		Agriculture and Allied Activities		
(-)0.01		Other Development Loans	0.50	
(-)0.15		Loans to Government servants and Miscellaneous Loans	(-)0.62	
	0.00	Advances		
	0.00	Suspense and Miscellaneous Balances		
	0.00	Contingency Fund (un-recouped)		0.00
		Contingency Fund (Corpus)		25.00
	1,482.28	Cash		1,447.69
0.00		Cash in Treasuries and Local Remittances	0.00	
1,482.28		Deposits with Bank	1,447.69	
	162.09	Cumulative Excess of Expenditure over Receipts		300.14
	7,102.37	Total		17,760.93

Source: Finance Accounts Assets and Liability ending 30/10/2019 in respect of erstwhile J&K State has not been apportioned between Union Territory of J&K and Union Territory of Ladakh.

Appendix 3.1
(Reference Paragraph: 3.3.1)
Expenditure incurred without authority of law

Sl. No.	Grant/ Appropriation	Major Heads of Accounts	Expenditure	Number of Schemes/ Sub Heads
			(₹ in crore)	
1	02	2055	3.01	3
2	07	2202 and 4202	4.22	4
3	08	2049, 2075, 5475, 6003 and 6004	6,401.72	13
4	10	2014 and 2030	0.07	02
5	12	2402 and 4402	2.38	02
6	13	4403	0.58	02
7	15	4235	2.74	02
8	16	4059 and 5054	3.93	02
9	17	2210, 2211 and 4210	5.08	03
10	18	2235, 4225 and 4236	8.43	03
11	19	4217	156.40	03
12	21	2406 and 4406	120.00	10
13	23	2215	0.03	01
14	27	4202	0.02	01
15	28	2501	1.00	01
16	30	2225	4.73	01
	Total		6,714.34	53

Appendix 3.2
(Reference Paragraph: 3.3.3)
Cases of unnecessary Supplementary Grant/Appropriation

(₹ in crore)

Sl.No	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
I- Revenue (Voted)					
1	10-Law Department	675.25	73.73	311.68	363.57
2	17-Health and Medical Education Department	4,900.70	315.80	4,427.59	473.11
3	18-Social Welfare Department	2,022.69	383.90	1,665.59	357.10
4	26-Fisheries Department	98.93	0.87	89.86	9.07
Total -I		7,697.57	774.30	6,494.72	1,202.85
II-Capital (Voted)					
5	3-Planning Department	1,364.97	33.00	499.32	865.65
6	6-Power Development Department	3,522.90	10,110.74	589.57	2,933.33
7	14-Revenue Department	12.45	76.00	3.64	8.81
8	16-Public Works Department	2,968.11	653.55	2,924.06	44.05
9	23-Public Health Engineering Department	704.72	539.04	311.28	393.44
10	17-Health and Medical Education Department	1,267.63	187.44	529.85	737.79
11	26-Fisheries Department	91.99	19.12	34.70	57.29
Total -II		9,932.77	11,618.89	4,892.42	5,040.36
Grand Total		17,630.35	12,393.19	11,387.14	6,243.21

Appendix 3.3
(Reference Paragraph: 3.4)
Substantial Savings

(₹ in crore)

Sl. No.	Grant No.	Name of the Grant or Appropriation	Appropriation	Expenditure	Saving	Percentage of Saving
1	1	General Administration Department				
		Revenue				
		Voted	515.33	381.46	133.87	
		Charged	24.45	19.24	5.21	
		Capital	0.00	0.00	0.00	
		Voted	288.12	86.63	201.49	
		Total	827.89	487.33	340.57	41%
2	2	Home Department				
		Revenue				
		Voted	8,104.07	6,893.28	1,210.78	
		Capital				
		Voted	1,111.45	223.46	887.99	
		Total	9,215.52	7,116.75	2,098.77	23%
3	3	Planning Department				
		Revenue				
		Voted	123.00	76.37	46.63	
		Capital				
		Voted	1,397.97	499.32	898.65	
		Total	1,520.97	575.69	945.28	62%
4	4	Information Department				
		Revenue				
		Voted	111.47	79.51	31.97	
		Capital				
		Voted	1.15	0.44	0.71	
		Total	112.63	79.95	32.68	29%
5	6	Power Development Department				
		Revenue				
		Voted	3,767.71	2,812.84	954.87	
		Capital				
		Voted	13,633.65	589.57	13,044.07	
		Total	17,401.35	3,402.42	13,998.94	80%
6	7	Education Department				
		Revenue				
		Voted	11,126.20	8,425.52	2,700.67	
		Capital				
		Voted	1,030.23	186.26	843.97	
		Total	12,156.43	8,611.78	3,544.65	29%
7	9	Parliamentary Affairs Department				
		Revenue				
		Voted	53.34	23.59	29.75	
		Charged	0.86	0.00	0.86	
		Capital				
		Voted	8.00	0.00	8.00	
		Total	62.21	23.59	38.61	62%

Sl. No.	Grant No.	Name of the Grant or Appropriation	Appropriation	Expenditure	Saving	Percentage of Saving
8	10	Law Department				
		Revenue				
		Voted	748.98	311.68	437.30	
		Charged	58.42	49.27	9.15	
		Capital				
		Voted	109.00	49.04	59.96	
		Total	916.40	409.99	506.41	55%
9	11	Industries and Commerce Department				
		Revenue				
		Voted	467.64	251.33	216.32	
		Capital				
		Voted	494.25	183.63	310.63	
		Total	961.90	434.95	526.95	55%
10	12	Agriculture Department				
		Revenue				
		Voted	1,386.36	1,078.50	307.86	
		Capital				
		Voted	1,292.10	168.51	1,123.59	
		Total	2,678.46	1,247.01	1,431.44	53%
11	13	Animal/ Sheep Husbandry Department				
		Revenue				
		Voted	728.44	506.06	222.38	
		Capital				
		Voted	368.97	129.02	239.95	
		Total	1,097.41	635.08	462.33	42%
12	14	Revenue Department				
		Revenue				
		Voted	650.95	478.76	172.19	
		Capital				
		Voted	88.45	3.64	84.81	
		Total	739.40	482.40	257.00	35%
13	15	Food Civil Supplies and Consumer Affairs Department				
		Revenue				
		Voted	313.74	153.91	159.83	
		Capital				
		Voted	412.04	106.06	305.98	
		Total	725.78	259.97	465.81	64%
14	16	Public Works Department				
		Revenue				
		Voted	954.85	857.01	97.84	
		Capital				
		Voted	3,621.66	2,924.06	697.60	
		Total	4,576.50	3,781.07	795.44	17%

Sl. No.	Grant No.	Name of the Grant or Appropriation	Appropriation	Expenditure	Saving	Percentage of Saving
15	17	Health and Medical Education Department				
		Revenue				
		Voted	5,216.51	4,427.59	788.92	
		Capital				
		Voted	1,455.07	529.85	925.22	
		Total	6,671.57	4,957.44	1,714.14	26%
16	18	Social Welfare Department				
		Revenue				
		Voted	2,406.59	1,665.59	741.00	
		Capital				
		Voted	115.23	36.55	78.68	
		Total	2,521.82	1,702.14	819.68	33%
17	19	Housing and Urban Development Department				
		Revenue				
		Voted	1,025.87	987.16	38.71	
		Capital				
		Voted	2,052.68	537.40	1,515.27	
		Total	3,078.54	1,524.56	1,553.98	50%
18	20	Tourism Department				
		Revenue				
		Voted	247.51	122.47	125.04	
		Capital				
		Voted	576.62	64.51	512.11	
		Total	824.13	186.98	637.15	77%
19	21	Forest Department				
		Revenue				
		Voted	1,244.73	1,067.95	176.78	
		Capital				
		Voted	1,060.72	119.35	941.37	
		Total	2,305.45	1,187.30	1,118.15	49%
20	22	Irrigation and Flood Control Department				
		Revenue				
		Voted	909.53	580.93	328.60	
		Capital				
		Voted	1,559.83	131.13	1,428.70	
		Total	2,469.36	712.06	1,757.30	71%
21	23	Public Health Engineering Department				
		Revenue				
		Voted	1,856.07	1,641.54	214.53	
		Capital				
		Voted	1,243.76	311.28	932.48	
		Total	3,099.83	1,952.82	1,147.01	37%
22	24	Hospitality and Protocol Department				
		Revenue				
		Voted	297.36	207.10	90.26	
		Capital				
		Voted	35.00	21.84	13.16	
		Total	332.36	228.94	103.42	31%

Sl. No.	Grant No.	Name of the Grant or Appropriation	Appropriation	Expenditure	Saving	Percentage of Saving
23	25	Labour Stationery and Printing Department				
		Revenue				
		Voted	130.23	71.89	58.34	
		Capital				
		Voted	58.08	13.60	44.48	
		Total	188.31	85.49	102.82	55%
24	26	Fisheries Department				
		Revenue				
		Voted	99.80	89.86	9.95	
		Capital				
		Voted	111.11	34.70	76.41	
		Total	210.91	124.56	86.35	41%
25	27	Higher Education Department				
		Revenue				
		Voted	1,440.26	1,170.81	269.45	
		Capital				
		Voted	1,362.01	357.33	1,004.69	
		Total	2,802.28	1,528.14	1,274.14	45%
26	28	Rural Development Department				
		Revenue				
		Voted	954.68	453.77	500.90	
		Capital				
		Voted	5,284.09	2,022.87	3,261.22	
		Total	6,238.76	2,476.64	3,762.12	60%
27	29	Transport Department				
		Revenue				
		Voted	115.27	62.85	52.42	
		Capital				
		Voted	188.00	122.37	65.63	
		Total	303.27	185.22	118.05	39%
28	30	Tribal Affairs Department				
		Revenue				
		Voted	105.42	47.77	57.64	
		Capital				
		Voted	162.58	25.86	136.72	
		Total	267.99	73.63	194.36	73%
29	31	Culture Department				
		Revenue				
		Voted	68.91	48.79	20.12	
		Capital				
		Voted	129.38	4.06	125.32	
		Total	198.29	52.85	145.44	73%
30	32	Horticulture Department				
		Revenue				
		Voted	210.19	119.59	90.60	
		Capital				
		Voted	580.20	178.09	402.11	
		Total	790.39	297.68	492.71	62%

Sl. No.	Grant No.	Name of the Grant or Appropriation	Appropriation	Expenditure	Saving	Percentage of Saving
31	33	Disaster Management Relief Rehabilitation and Reconstruction Department				
		Revenue				
		Voted	1,052.80	784.23	268.57	
		Capital				
		Voted	451.57	6.25	445.32	
		Total	1,504.37	790.48	713.88	47%
32	34	Youth Services and Technical Education Department				
		Revenue				
		Voted	737.88	459.51	278.37	
		Capital				
		Voted	252.66	55.32	197.34	
		Total	990.54	514.83	475.71	48%
33	35	Science and Technology Department				
		Revenue				
		Voted	18.24	10.48	7.76	
		Capital				
		Voted	148.49	23.24	125.24	
		Total	166.73	33.72	133.01	80%
34	36	Cooperative Department				
		Revenue				
		Voted	87.38	42.21	45.17	
		Capital				
		Voted	15.00	8.15	6.85	
		Total	102.38	50.35	52.03	51%
		Grand Total	88,060.14	46,213.82	41,846.32	

Appendix 3.4
(Reference Paragraph: 3.4.1)
Percentage of Utilisation of Provision under each Grant

(₹ in crore)

Grant No.	Grant Name	Amount of Appropriation	Expenditure	Percentage utilization
1	General Administration Department	827.89	487.33	59%
2	Home Department	9,215.52	7,116.75	77%
3	Planning and Development Department	1,520.97	575.69	38%
4	Information Department	112.63	79.95	71%
6	Power Development Department	17,401.35	3,402.42	20%
7	Education Department	12,156.43	8,611.78	71%
8	Finance Department	45,535.59	50,572.47	111%
9	Parliamentary Affairs Department	62.21	23.59	38%
10	Law Department	916.40	409.99	45%
11	Industry and Commerce Department	961.90	434.95	45%
12	Agriculture Department	2,678.46	1,247.01	47%
13	Animal/Sheep Husbandary Department-	1,097.41	635.08	58%
14	Revenue Department	739.40	482.40	65%
15	Food Civil Supplies and Consumer Affairs Department-	725.78	259.97	36%
16	Public Works Department	4,576.50	3,781.07	83%
17	Health and Medical Education Department	6,671.57	4,957.44	74%
18	Social Welfare Department	2,521.82	1,702.14	67%
19	Housing and Urban Development Department	3,078.54	1,524.56	50%
20	Tourism Department	824.13	186.98	23%
21	Forest Department	2,305.45	1,187.30	51%
22	Irrigation Department	2,469.36	712.06	29%
23	Public Health Engineering Department	3,099.83	1,952.82	63%
24	Hospitality and Protocol Department	332.36	228.94	69%
25	Stationery and Printing	188.31	85.49	45%
26	Fisheries Department	210.91	124.56	59%

Grant No.	Grant Name	Amount of Appropriation	Expenditure	Percentage utilization
27	Higher Education Department	2,802.28	1,528.14	55%
28	Rural Development Department-	6,238.76	2,476.64	40%
29	Transport Department	303.27	185.22	61%
30	Tribal Affairs Department	267.99	73.63	27%
31	Culture Department	198.29	52.85	27%
32	Horticulture Department	790.39	297.68	38%
33	Disaster Management Relief Rehabilitation and Reconstruction Department	1,504.37	790.48	53%
34	Youth Services and Technical Education Department-	990.54	514.83	52%
35	Science and Technology Department	166.73	33.72	20%
36	Co-operative Department	102.38	50.35	49%
	Grand Total	1,33,595.72	96,786.29	

Appendix 3.5
(Reference Paragraph: 3.5)
Grants with Nil Expenditure

(₹ in crore)

Sl. No.	Grant No	Major Heads of Accounts	Budget Allocation	Expenditure	Number of Schemes/Sub Heads
1	1	2070, 4075 and 5452	75.98	0	3
2	3	3454 and 5475	394.70	0	9
3	6	2801 and 4801	12,037.22	0	8
4	7	2202 and 4202	321.17	0	3
5	8	2030, 2075, 2049, 5475 and 6003	1,838.89	0	12
6	9	2011 and 7610	8.86	0	2
7	10	2014 and 2070	7.49	0	3
8	11	2851 and 4851	56.10	0	5
9	12	4401 and 4851	353.51	0	16
10	13	4403 and 4404	103.49	0	8
11	14	2030, 2235, 2401 and 4059	10.22	0	7
12	15	2408 and 4408	215.61	0	3
13	17	2210, 4210 and 2211	104.66	0	11
14	18	2055, 2070, 2235, 2236, 4235 and 4236	157.75	0	15
15	19	4217	116.50	0	4
16	20	5452	17.26	0	2
17	21	4202, 4406 and 5425	924.25	0	5
18	22	4701	60.32	0	3
19	23	4215	158.66	0	1
20	27	4202 and 2202	340.40	0	4
21	28	2515 and 4515	693.51	0	7
22	31	4202	11.31	0	2
23	32	4401	59.47	0	2
24	34	4202	56.93	0	3
25	35	5425	10.68	0	1
Total			18,134.91	0	139

Appendix 3.6
(Reference Paragraph: 3.5.1)
Excess over provisions requiring regularisation

(₹ in crore)

Sl. No	Grant Number	Total Grant/ Appropriation	Expenditure	Excess
I-Revenue Voted				
1	16- Public Works Department	357.98	382.2	24.22
Total I-(Revenue Voted)		357.98	382.2	24.22
II-Capital Voted				
2	27- Higher Education Department	107.70	137.36	29.66
Total II-(Capital Voted)		107.70	137.36	29.66
III-Capital Charged				
3	08-Finance Department	10,053.23	13,149.34	3,096.11
Total III-(Capital Charged)		10,053.23	13,149.34	3,096.11
IV-Revenue Charged				
4	08-Finance Department	1,806.01	2,531.63	725.62
Total IV-(Revenue Charged)		1,806.01	2,531.63	725.62
Total (I+II+III+IV)		12,324.92	16,200.53	3,875.61

Appendix 3.7
(Reference Paragraph: 3.5.2)
Excess expenditure during the period 1980-81 to 2019-20 (01/04/2019 to 30/10/2019) requiring regularisation

(₹ in crore)

Year	No. of Grants/ Appropriation	Grant/Appropriation No.	Excess	Status of regularisation
1980-81	16	1, 5, 6, 7, 8, 9, 12, 13, 14, 16, 18, 19, 20, 21, 22, 23	227.9	Not regularised
1981-82	13	1, 3, 5, 6, 8, 13, 14, 16, 18, 19, 20, 21, 23	41.99	
1982-83	10	6, 8, 9, 12, 14, 18, 19, 21, 22, 23	119.74	
1983-84	12	1, 5, 6, 7, 8, 14, 18, 19, 20, 21, 22, 23	176.75	
1984-85	10	1, 6, 8, 10, 14, 16, 18, 19, 21, 23	65.42	
1985-86	10	1, 4, 6, 10, 17, 18, 19, 22, 23, 26	19.64	
1986-87	15	1, 2, 4, 6, 7, 8, 10, 13, 18, 19, 20, 22, 23, 25, 26	104.22	
1987-88	17	1, 2, 3, 5, 6, 8, 10, 12, 13, 18, 19, 21, 22, 23, 24, 26, 27	177.32	
1988-89	14	1, 2, 8, 9, 10, 12, 13, 15, 17, 18, 22, 23, 26, 27	438.42	
1989-90	9	1, 7, 8, 11, 12, 20, 21, 23, 24	205.23	
1990-91	11	1, 2, 5, 8, 12, 17, 19, 21, 23, 25, 26	427.72	
1991-92	13	1, 2, 5, 7, 8, 11, 12, 14, 21, 22, 23, 26, 27	1,152.23	
1992-93	14	1, 4, 5, 8, 10, 11, 12, 14, 16, 20, 21, 23, 24, 26	1,029.71	
1993-94	17	2, 3, 5, 8, 10, 12, 13, 14, 17, 18, 20, 21, 22, 23, 24, 26, 27	1,730.03	
1994-95	14	5, 6, 8, 9, 10, 12, 13, 14, 20, 21, 23, 24, 26, 27	2,057.49	
1995-96	19	2, 5, 6, 8, 9, 10, 11, 12, 13, 16, 17, 18, 20, 21, 23, 24, 25, 26, 27	2,936.89	
1996-97	18	2, 4, 5, 6, 8, 10, 11, 12, 13, 14, 16, 18, 20, 21, 23, 24, 26, 27	3,482.20	
1997-98	16	1, 2, 4, 6, 8, 9, 12, 13, 16, 18, 21, 22, 23, 24, 26, 27	4,189.21	
1998-99	6	4, 5, 6, 8, 23, 27	4,185.25	
1999-2000	12	2, 3, 6, 8, 9, 12, 17, 18, 20, 23, 24, 26	5,851.08	
2000-01	11	1, 6, 8, 9, 12, 16, 18, 23, 25, 26, 27	6,310.25	
2001-02	15	3, 5, 6, 8, 11, 17, 18, 20, 21, 23, 25, 26, 27, 28, 29	6,393.41	
2002-03	15	3, 5, 6, 7, 8, 12, 14, 16, 17, 18, 21, 23, 25, 26, 28	505.61	
2003-04	18	3, 5, 7, 8, 12, 13, 14, 15, 16, 17, 18, 20, 21, 23, 24, 25, 26, 28	9,770.53	
2004-05	15	3, 6, 8, 9, 12, 14, 15, 16, 18, 20, 25, 26, 27, 28, 29	2,108.42	
2005-06	16	3, 5, 8, 10, 12, 15, 16, 17, 18, 20, 21, 23, 25, 26, 27, 28	12,954.06	

Year	No. of Grants/ Appropriation	Grant/Appropriation No.	Excess	Status of regularisation
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	
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	8	3, 5, 8, 16, 23, 24, 28, 29	6,397.06	
2018-19	7	3, 5, 8, 15, 16, 17, 30	4,631.53	
2019-20 (01.04.2019 to 30.10.2019)	16	5, 7, 8, 9, 12, 15, 17, 18, 19, 21, 24, 26, 29, 32, 33, 34	5,311.53	
		Total	1,24,004.41	

Appendix 3.8
(Reference Paragraph: 3.9.1)
Nil Expenditure against the Budgetary Provision (Grant No-06)

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure
1	2801	80	101	0099	3314	1.48	0
2	2801	80	800	0099	2111	1.48	0
3	4801	01	800	0011	3319	11,025.00	0
4	4801	05	001	0011	1400	400.00	0
5	4801	05	001	0031	1307	319.12	0
6	4801	05	001	0031	1308	280.88	0
7	4801	05	800	0011	0250	2.25	0
8	4801	05	800	0011	0478	7.00	0
Total						12,037.22	0

Appendix 3.9
(Reference Paragraph:3.9.1)
Less Expenditure (Saving) against the Budgetary Provision not surrendered
(Grant. No-06)

(₹ in crore)

Sl. No	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Less
1	2801	01	101	0099	1306	2,542.81	1,699.93	-842.88
2	2801	05	001	0099	1307	443.12	432.07	-11.05
3	2801	05	001	0099	1308	587.02	538.20	-48.82
4	2801	05	001	0099	1309	179.71	135.62	-44.09
5	2801	80	001	0099	1686	3.60	2.41	-1.19
6	2801	80	005	0099	2170	8.48	5.52	-2.96
7	4801	01	800	0011	2021	5.00	1.50	-3.50
8	4801	01	800	0031	2021	300.00	200.00	-100.00
9	4801	05	001	0011	1307	488.88	117.60	-371.28
10	4801	05	001	0011	1308	396.01	180.13	-215.88
11	4801	05	001	0011	1309	327.45	72.08	-255.37
12	4801	05	001	0011	1310	82.06	18.26	-63.80
Total						5,364.14	3,403.33	-1,960.81

Appendix 3.10
(Reference: Paragraph: 3.9.2)
Expenditure without Budgetary Provision (Grant No-08)

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure
1	2030	01	101	0099	1657	0	0.02
2	2030	01	101	0099	1659	0	0.02
3	2030	02	101	0099	0333	0	0.01
4	2030	02	101	0099	1658	0	1.49
5	2030	02	101	0099	1660	0	2.93
6	2030	02	101	0099	1663	0	0.07
7	2049	01	115	0099	9899	0	34.87
8	2049	01	115	0099	9901	0	5.26
9	2049	01	123	0099	0159	0	309.89
10	2049	01	200	0099	0186	0	100.57
11	2049	01	200	0099	0302	0	69.91
12	2049	01	200	0099	2121	0	98.20
13	2049	01	200	0099	2694	0	284.12
14	2049	01	200	0099	3002	0	0.09
15	2049	01	200	0099	3003	0	0.03
16	2049	01	200	0099	3005	0	1.33
17	2049	01	200	0099	3007	0	139.73
18	2049	01	305	0099	3004	0	8.95
19	2049	04	101	0099	1871	0	20.56
20	2049	04	109	0099	1920	0	40.06
21	2049	04	112	0099	1871	0	3.45
22	2049	60	701	0099	0163	0	5.11
23	2071	01	102	0099	2190	0	840.40
24	2071	01	102	0099	0000	0	69.13
25	2071	01	104	0099	2190	0	1,203.35
26	2071	01	104	-	-	0	2.44
27	2071	01	105	0099	2190	0	240.97
28	2071	01	111	0099	2190	0	10.15
29	2071	01	111	0099	-	0	0.15
30	2071	01	117	-	-	0	41.96
31	2075	-	104	0099	0975	0	0.15
32	5475	-	115	0011	1880	0	61.28
33	6003	-	101	0099	0162	0	0.22
34	6003	-	103	0099	0300	0	0.35
35	6003	-	109	0099	0303	0	0.16
36	6003	-	110	0099	9901	0	5,831.70
37	6003	-	111	0099	0159	0	348.65
38	6004	02	105	0099	1920	0	89.03
39	6004	09	101	0099	0848	0	1.00
40	7999	00	201	0000	0000	0	25.00
Total							9,892.76

Appendix 3.11
(Reference Paragraph: 3.9.2)
Nil Expenditure against the Budgetary Provision (Grant No-08)

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure
1	2030	02	102	0099	0344	12.75	0
2	2049	01	101	0099	0163	292.18	0
3	2049	01	201	0099	0184	45.58	0
4	2049	04	101	0099	0723	64.07	0
5	2049	04	104	0099	0171	310.57	0
6	2049	60	701	0099	2140	441.37	0
7	2054	-	800	0099	0418	525.00	0
8	2075	-	103	0099	0317	0.15	0
9	2235	60	102	0099	0668	4.50	0
10	5475	-	115	0011	0906	71.25	0
11	5475	-	115	0011	2354	30.00	0
12	5475	-	115	0011	8085	500.00	0
13	5475	-	115	0099	2218	10.00	0
14	6003	-	109	0099	0159	348.65	0
Total						2,656.07	0

Appendix 3.12
(Reference Paragraph: 3.9.2)
Less Expenditure (Saving) against the Budgetary Provision not surrendered
(Grant No-08)

(₹ in crore)

Sl. No	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Less
1	2030	01	001	0099	0344	6.91	6.54	-0.37
2	2039	-	001	0099	0334	45.07	26.78	-18.29
3	2040	-	001	0099	0334	10.00	7.25	-2.75
4	2040	-	800	0099	1429	1.62	1.16	-0.46
5	2043	-	001	0099	0334	511.03	467.71	-43.32
6	2043	-	104	0099	0983	0.75	0.27	-0.48
7	2047	-	103	0099	0293	11.46	0.96	-10.50
8	2047	-	103	0099	2354	20.00	0.50	-19.50
9	2049	03	104	0099	2187	1,897.66	1,845.08	-52.58
10	2049	03	108	0099	0189	70.00	65.73	-4.27
11	2049	05	105	0099	0185	400.00	43.89	-356.11
12	2049	60	701	0099	1885	207.04	120.00	-87.04
13	2054	-	003	0099	0328	2.46	1.18	-1.28
14	2054	-	003	0099	0329	3.43	2.92	-0.51
15	2054	-	095	0099	0312	9.39	7.17	-2.22
16	2054	-	095	0099	0316	13.24	11.49	-1.75
17	2054	-	095	0099	0326	3.08	2.62	-0.46
18	2054	-	095	0099	2430	4.81	4.35	-0.46
19	2054	-	097	0099	0324	21.59	18.40	-3.19
20	2054	-	097	0099	0335	18.09	15.83	-2.26
21	2054	-	097	0099	2431	16.34	13.39	-2.95
22	2054	-	097	0099	2432	16.73	14.37	-2.36
23	2054	-	098	0099	0314	7.07	6.16	-0.91
24	2054	-	800	0099	0310	6.05	4.54	-1.51
25	2054	-	800	0099	0312	6.55	4.86	-1.69
26	2054	-	800	0099	1190	56.16	40.83	-15.33
27	2071	01	101	0099	2190	7,297.29	5,642.15	-1,655.14
28	2071	01	115	0099	2190	684.29	591.51	-92.78
29	2071	01	117	0031	2327	2.32	1.87	-0.45
30	2071	01	117	0099	2327	657.35	456.58	-200.77
31	2235	60	102	0099	0313	0.51	0.27	-0.24
32	2235	60	105	0099	0323	24.00	16.15	-7.85
33	2235	60	107	0099	0965	3.00	0.02	-2.98
34	3475	-	115	0099	1880	2.84	1.20	-1.64
35	4059	80	800	0011	2341	34.89	6.88	-28.01
36	5475	-	115	0011	2358	100.00	37.17	-62.83
37	5475	-	800	0011	1303	450.00	185.13	-264.87
38	5475	-	800	0099	8085	1,000.00	500.00	-500.00
39	6003	-	105	0099	0186	310.57	304.85	-5.72
40	6003	-	109	0099	0302	29.00	28.37	-0.63
41	6004	02	101	0099	0848	118.34	28.31	-90.03
42	6235	02	190	0099	0668	5.00	1.00	-4.00
43	6885	01	190	0099	1211	14.90	4.00	-10.90
Total						14,100.83	10,539.44	-3,561.39

Appendix 3.13
(Reference Paragraph: 3.9.2)
Excess Expenditure over the Budgetary Provision (Grant No-08)

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Excess
1	2049	01	101	0099	0191	3,059.58	3,175.61	116.03
2	6003	-	110	0099	2420	22,211.00	23,479.22	1,268.22
Total						25,413.57	26,797.82	1,384.25

Appendix 4.1**(Reference Paragraph: 4.2)****Direct transfer of Central Scheme Funds to UT Government departments (funds routed outside UT Budget) (unaudited figures)****(₹ in lakh)**

Sl. No.	Name of the GOI Scheme	Implementing agencies in the UT	Government of India Releases
			2020-21
1	Atal Innovation Mission (AIM) including Self Employment and Talent Utilization (SETU)	Various Government Higher Secondary Schools	110.00
2	Assistance to State Agencies for Intra-state Movement of Food grains and FPS dealers margin under NFSA	Consumer Affairs & Public Distribution Department Jammu and Kashmir	13,784.68
3	Biotechnology Research and Development	Government Colleges for Women, M A Road, Srinagar, SKIMS, Soura, Srinagar.	68.00
4	Beti Bachao Beti Padhao	Various Dy. Commissioner, Government of Jammu and Kashmir	320.52
5	Development of Infrastructure for Promotion of Health Research	Medical College, Srinagar	47.99
6	Developing of Nursing Services	Various nursing schools of Jammu and Kashmir	1,125.00
7	Establishment and Strengthening of NCDC Branches and Health Initiatives Inter Sectoral Coordination for Preparation and Control of Zoonotic Diseases and Other Neglected Tropical Diseases Surveillance of Viral Hepatitis Anti Microbial Resistance	Government Medical College, Jammu/ Srinagar	3.96
8	e-Court Phase-II	Registrar General, High Court of Jammu and Kashmir	100.12
9	Extra Mural Research Projects through Research Institutes etc.	Government Ayurvedic Hospital, Jammu	9.00
10	Human Resource and Capacity Development	Government Medical College, Jammu	6.54
11	Integrated Scheme on Agriculture Census and Statistics	Agriculture Production Department of Jammu and Kashmir	313.78
12	Integrated Management of Public Distribution System	Consumer Affairs & Public Distribution Department Jammu and Kashmir	45.42
13	Innovation, Technology Development and Deployment	Jammu & Kashmir Council for Science and Technology	198.60
14	Infrastructure and Technology Development Schemes	District Development Commissioner, Budgam	103.58
15	Incentivization of Panchayat	Rashtriya Gram Swaraj Abhiyan	60.00
16	Member of Parliament Local Area Development Scheme (MPLAD)	Various Distt. Deputy Commissioners, Government of Jammu and Kashmir	2,250.00
17	Maintenance of National Highways- Financed from CRF	Transport Commissioner, Government of Jammu and Kashmir	20.00
18	One Stop Center	Deputy Commissioner, Government of Jammu and Kashmir	218.84
19	Pradhan Mantri Matru Vandana Yojana	Social Welfare Department, Jammu & Kashmir Government	750.11

Sl. No.	Name of the GOI Scheme	Implementing agencies in the UT	Government of India Releases
			2020-21
20	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture Production, Government of Jammu and Kashmir	70,883.40
21	Pradhan Mantri Kisan Sampada Yojana- Mega Food Parks	Department of Horticulture, Government of Jammu and Kashmir	150.00
22	PM Formalization of Micro Food Processing Enterprises PM-FME	Department of Horticulture, Government of Jammu and Kashmir	668.64
23	Price Monitoring Structure	Consumer Affairs & Public Distribution Department Jammu and Kashmir	3.42
24	Research / Studies, Publicity, Monitoring and Evaluation of Development Schemes for Minorities	Government Degree College Sopore, Kashmir	2.50
25	Research Training and Studies and Other Road Safety Schemes	Transport Commissioner, Jammu and Kashmir	104.65
26	Science and Technology Institutional and Human Capacity Building	Government Degree Colleges	13.50
27	Sugar Subsidy Payable Under PDS	Consumer Affairs & Public Distribution Department Jammu and Kashmir	208.26
28	Support for Statistical Strengthening	Directorate of Economics & Statistics, Jammu and Kashmir	137.75
29	Women Help Line	Deputy Commissioner, Jammu	60.07
Grand Total			91,768.33

Source Finance Account

Out of total amount of ₹ 27,61,19.19 lakh released by Government of India an amount of ₹ 9,17,68.33 lakh has been transferred to the various Government Department of UT of Jammu and Kashmir and ₹18,43,50.86 lakh to various Autonomous Bodies/ other Entities of the Government (including ₹ 59,18.14 lakh to Central agencies). Please refer also para 3 (xi) of Notes to Accounts Vol-I.

Appendix 4.2
(Reference Paragraph: 4.12)
Position of Arrears of Accounts as on 31 March 2021

Sl. No.	Name of the Company	Last audited up to 31/03/2021
1.	J&K State Power Development Corporation Ltd.	2014-15
2.	J&K State Industrial Development Corporation Ltd.	2013-14
3.	J&K Small Scale Industries Development Corporation Ltd.	2012-13
4.	J&K Minerals Limited	2002-03
5.	JK Cements Limited	2011-12
6.	J&K Handicrafts (S&E) Corporation Limited	2014-15
7.	J&K Handloom Development Corporation Limited	2013-14
8.	J&K Industries Limited	2013-14
9.	J&K Agro Industries Development Corporation Limited	2014-15
10.	J&K HPMC Ltd.	2010-11
11.	J&K Cable Car Corporation Limited	2010-11
12.	J&K Tourism Development Corporation Limited	2014-15
13.	J&K SC/ST/OBC Development Corporation Limited	2010-11
14.	J&K Projects Construction Corporation Limited	2013-14
15.	J&K Police Housing Corporation Limited	2010-11
16.	J&K Overseas Employment Corporation Limited	2010-11
17.	J&K Medical Supplies Corporation Ltd.	NA ¹
18.	J&K Bank Limited	2019-20
19.	J&K Bank Financial Services Limited	2019-20
20.	Chenab Valley Power Projects (P) Limited	2019-20
21.	J&K Women Development Corporation Limited	2018-19
22.	J&K Trade Promotion Organization	2019-20
23.	J&K Power Transmission Corporation Ltd	2018-19
24.	Kashmir Power Distribution Corporation Limited	2018-19
25.	J&K Infrastructure Development Finance Corporation Ltd	2018-19
Sl. No.	Name of the Corporation	Last audited up to
1.	J&K State Road Transport Corporation	2013-14
2.	J&K State Forest Corporation ²	--
3.	J&K State Financial Corporation	2018-19

¹ The Company was incorporated in March 2014 and has never submitted its accounts to this office

² The audit of the Corporation was entrusted to this office from 1996-97 onwards. However, the Corporation has never submitted its accounts.

Appendix 5.1

(Reference paragraph: 5.3)

Detail of PSUs in Jammu and Kashmir under the audit jurisdiction of the CAG as on 31 March 2021

Sl. No.	Sector type and Name of PSU	Remarks
A	Power Sector	
I	Working Government Companies	
1.	Jammu & Kashmir Power Development Corporation Limited	-
2.	Jammu & Kashmir Power Transmission Corporation Limited	-
3.	Jammu Power Distribution Corporation Limited	The Company has not submitted its accounts since inception.
4.	Kashmir Power Distribution Corporation Limited	-
5.	Jammu & Kashmir Power Corporation Limited	-
II	Working Government Controlled Other Company	
6.	Chenab Valley Power Projects Private Limited	-
B	Social Sector	
I	Working Government Companies	
7.	Jammu & Kashmir Agro Industries Development Corporation Limited	-
8.	Jammu & Kashmir Horticulture Produce Marketing and Processing Corporation Limited	-
9.	Jammu & Kashmir Scheduled castes, Scheduled Tribes and Back-ward Classes Development Corporation Limited	-
10.	Jammu & Kashmir Women's Development Corporation Limited	-
11.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-
12.	Jammu & Kashmir State Industrial Development Corporation Limited	-
13.	Jammu & Kashmir Industries Limited	-
14.	Jammu & Kashmir Overseas Employment Corporation Limited	-
15.	Jammu & Kashmir Handicrafts (Sales and Export) Development Corporation Limited	-
16.	Jammu & Kashmir Handloom Development Corporation Limited	-
17.	Jammu & Kashmir Trade Promotion Organisation	-
18.	Jammu & Kashmir Infrastructure Development Finance Corporation Pvt. Limited	-
19.	Jammu & Kashmir I.T. Infrastructure Development Pvt. Limited	-
20.	Jammu & Kashmir Forest Development Corporation Limited	The Company was incorporated under the Companies Act, 2013 in December 2020 after repeal of J&K State Forest Corporation Act, 1978.
21.	Jammu & Kashmir Medical Supplies Corporation Limited	The Company has not submitted its accounts since inception.
22.	AIC-Jammu & Kashmir EDI Foundation	The Company has not submitted its accounts since inception.
II	Inactive Government Companies	
23.	Jammu & Kashmir Asset Reconstruction Limited	The Govt. has accorded sanction to voluntary winding up of the Company vide order no FD 453 of 2019 dated 24 October 2019.
24.	Jammu & Kashmir Handloom Handicrafts Raw Material Supplies Organisation Limited (A Subsidiary of Himalayan Wool Combers Limited)	The Company is under liquidation

Union Territory Finances Audit Report for the year ended 31 March 2021

Sl. No.	Sector type and Name of PSU	Remarks
C	Competitive Environment Sector	
I	Working Government Companies	
25.	Jammu & Kashmir Cements Limited	-
26.	Jammu & Kashmir Minerals Limited	-
27.	Jammu & Kashmir Cable Car Corporation Limited	-
28.	Jammu & Kashmir Bank Limited	-
29.	JKB Financial Services Limited	-
30.	Jammu & Kashmir Tourism Development Corporation Limited	-
II	Working Statutory Corporation	
31.	Jammu & Kashmir State Financial Corporation	-
32.	Jammu & Kashmir State Road Transport Corporation	-
III	Inactive Government Companies	
33.	Tawi Scooters Limited	The Company is under liquidation
34.	Himalayan Wool Combers Limited	The Company is under liquidation
D	Others	
I	Working Government Companies	
35.	Jammu & Kashmir Projects Construction Corporation Limited	-
36.	Jammu & Kashmir Police Housing Corporation Limited	-
37.	Srinagar Smart City Limited	-
38.	Jammu Smart City Limited	The Company has not submitted its accounts since inception.
39.	Jammu Mass Rapid Transit Corporation Pvt. limited	The Company has not yet started its business operations
40.	Srinagar Mass Rapid Transit Corporation Pvt. limited	The Company has not yet started its business operations
II	Inactive Government Companies	
41.	Jammu & Kashmir Road Development Corporation Limited	The Company has not yet started its business operations
42.	Jammu & Kashmir International Trade Centre	The Company has not yet started its business operations

Appendix 5.2
(Reference paragraph: 5.3)
Detail of turnover of PSUs as per their latest finalised accounts as of 30 November 2021

(₹ in crore)

Sl. No.	Sector type and Name of PSU	Period of accounts	Year in which finalized	Turnover
A	Power Sector			
I	Working Government Companies			
1.	Jammu & Kashmir Power Development Corporation Limited	2015-16	2020-21	1,037.85
2.	Jammu & Kashmir Power Corporation Limited	2016-17	2020-22	0
3.	Jammu & Kashmir Power Transmission Corporation Limited	2018-19	2020-21	0
4.	Jammu Power Distribution Corporation Limited	-	-	-
5.	Kashmir Power Distribution Corporation Limited	2018-19	2020-21	0
II	Working Government Controlled Other Company			
6.	Chenab Valley Power Projects Private Limited	2002-21	2021-22	0
B	Social Sector			
I	Working Government Companies			
7.	Jammu and Kashmir Agro Industries Development Corporation Limited	2014-15	2020-21	36.41
8.	Jammu and Kashmir Horticulture Produce Marketing and Processing Corporation Limited	2010-11	2020-21	5.35
9.	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Back-ward Classes Development Corporation Limited	2017-18	2019-20	0.88
10.	Jammu and Kashmir Women's Development Corporation Limited	2019-20	2020-21	7.56
11.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	2016-17	2021-22	438.50
12.	Jammu and Kashmir State Industrial Development Corporation Limited	2013-14	2019-20	19.16
13.	Jammu and Kashmir Industries Limited	2013-14	2019-20	4.97
14.	Jammu and Kashmir Overseas Employment Corporation Limited	2010-11	2013-14	0.00
15.	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	2018-19	2020-21	11.12
16.	Jammu and Kashmir Handloom Development Corporation Limited	2018-19	2020-21	38.37
17.	Jammu & Kashmir Trade Promotion Organisation	2019-20	2020-21	0
18.	Jammu & Kashmir Infrastructure Development Finance Corporation Pvt. Limited	2018-19	2019-20	0
19.	Jammu & Kashmir I.T. Infrastructure Development Pvt. Limited	2019-20	2020-21	0
20.	Jammu and Kashmir Forest Development Corporation Limited	2019-20	2021-22	148.71
21.	Jammu and Kashmir Medical Supplies Corporation Limited	-	-	-
22.	AIC-Jammu & Kashmir EDI Foundation	-	-	-
II	Inactive Government Companies			
23.	Jammu & Kashmir Asset Reconstruction Limited	-	-	-
24.	Jammu and Kashmir Handloom Handicrafts Raw Material Supplies Organisation Limited (A Subsidiary of Himalayan Wool Combers Limited)	1991-92	1999-2000	-
C	Competitive Environment Sector			

Union Territory Finances Audit Report for the year ended 31 March 2021

Sl. No.	Sector type and Name of PSU	Period of accounts	Year in which finalized	Turnover
I	Working Government Companies			
25.	Jammu and Kashmir Cements Limited	2011-12	2019-20	120.50
26.	Jammu and Kashmir Minerals Limited	2010-11	2020-21	14.30
27.	Jammu and Kashmir Cable Car Corporation Limited	2013-14	2021-22	37.20
28.	Jammu and Kashmir Bank Limited	2020-21	2021-22	8,111.09
29.	JKB Financial Services Limited	2020-21	2021-22	9.37
30.	Jammu and Kashmir Tourism Development Corporation Limited	2019-20	2021-22	45.90
II	Working Statutory Corporation			
31.	Jammu and Kashmir State Financial Corporation	2018-19	2019-20	6.03
32.	Jammu and Kashmir State Road Transport Corporation	2018-19	2020-21	79.71
III	Inactive Government Companies			
33.	Tawi Scooters Limited	1989-90	1991-92	-
34.	Himalayan Wool Combers Limited	1999-2000	2000-01	-
D	Others			
I	Working Government Companies			
35.	Jammu and Kashmir Projects Construction Corporation Limited	2018-19	2020-21	409.06
36.	Jammu and Kashmir Police Housing Corporation Limited	2014-15	2021-22	8.64
37.	Srinagar Smart City Limited	2018-19	2021-22	0
38.	Jammu Smart City Limited	-	-	-
39.	Jammu Mass Rapid Transit Corporation Pvt. limited	-	-	-
40.	Srinagar Mass Rapid Transit Corporation Pvt. limited	-	-	-
II	Inactive Government Companies			
41.	Jammu and Kashmir Road Development Corporation Limited	-	-	-
42.	Jammu and Kashmir International Trade Centre Corporation Limited	-	-	-
	Total			10,590.68

(Source: Latest finalized accounts of PSUs)

Appendix 5.3

(Reference paragraph: 5.4.1)

Statement showing position of equity and outstanding loans relating to PSUs as on 31 March 2021

(₹ in crore)

Sl. No.	Sector and Name of PSU	Name of Department	Month & year of Incorporation	Equity at the end of year 2020-21				Long term Loans at the end of year 2020-21			
				GoJ&K	GoI	Others	Total	GoJ&K	GoI	Others	Total
1	2	3	4	5(a)	5(b)	5(c)	5(d)	6(a)	6(b)	6(c)	6(d)
A.	Power Sector										
	I. Working Government Companies										
1.	Jammu and Kashmir Power Development Corporation Limited	Power Development Department (PDD)	Feb-1995	2,593.34	0	0	2,593.34	0	0	1,256.80	1,256.80
2.	Jammu Power Distribution Corporation Limited	PDD	June-2013	0.05	0	0	0.05	0	0	0	0
3.	Kashmir Power Distribution Corporation Limited	PDD	June-2013	0.05	0	0	0.05	0	0	0	0
4.	Jammu and Kashmir Power Transmission Corporation Limited	PDD	March-2013	0.05	0	0	0.05	0	0	0	0
5.	Jammu and Kashmir Power Corporation Limited	PDD	March-2013	0.05	0	0	0.05	0	0	6,012.24	6,012.24
	II. Working Government Controlled Other Company										
6.	Chenab Valley Power Projects (Pvt.) Ltd.	PDD	June-2011	0.00	0	2,479.78	2,479.78	0	0	0	0
	Total A			2,593.54	0.00	2,479.78	5,073.32	0.00	0.00	7,269.04	7,269.04
B.	Social Sector										
	I. Working Government Companies										
7.	Jammu and Kashmir State Agro Industries Development Corporation Limited	Agriculture production	30-Jan-70	2.60	0.94	0	3.54	71.68	0	0	71.68
8.	Jammu and Kashmir State Horticulture Produce Marketing and Processing Corporation Limited	Agriculture production	10-Apr-78	6.80	3.20	0	10.00	10.25	0	0	10.25
9.	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	Social Welfare	01-Apr-86	20.77	28.05	0	48.82	0	0	64.05	64.05
10.	Jammu and Kashmir State Women's Development Corporation Limited	Social Welfare	10-May-96	10.00	0	0	10.00	0	0	77.11	77.11
11.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	Industries and Commerce	28-Nov-75	89.91	0	0	89.91	0	0	0	0
12.	Jammu and Kashmir State Industrial Development Corporation Limited	Industries and Commerce	17-Mar-69	17.64	0	0	17.64	8.05	0	0	8.05
13.	Jammu and Kashmir Industries Limited	Industry and Commerce	04-Oct-60	16.27	0	0	16.27	264.99	0	0	264.99

Union Territory Finances Audit Report for the year ended 31 March 2021

Sl. No.	Sector and Name of PSU	Name of Department	Month & year of Incorporation	Equity at the end of year 2020-21				Long term Loans at the end of year 2020-21			
14.	Jammu and Kashmir Overseas Employment Corporation Limited	Finance	10-Oct-10	4.06	0	0	4.06	0	0	0	0
15.	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	Industries and Commerce	06-Jan-70	7.08	0.89	0	7.97	60.97	0	0	60.97
16.	Jammu and Kashmir State Handloom Development Corporation Limited	Industries and Commerce	29-Jun-81	3.49	1.5	0	4.99	67.96	0	0	67.96
17.	Jammu & Kashmir Trade Promotion Organisation	Industries and Commerce	30-May-18	2.55	0	2.68	5.23	0	0	0	0
18.	Jammu & Kashmir Infrastructure Development Finance Corporation Pvt. Limited	Finance	25-Sep-18	0.5	0	0	0.5	0	0	1,347.37	1,347.37
19.	Jammu and Kashmir Medical Supplies Corporation Limited	Health	31-Mar-14	0.05	0	0	0.05	0	0	0	0
20.	AIC-Jammu & Kashmir EDI Foundation	Industries and Commerce	07-Sep-18	0.05	0	0	0.05	NA	NA	NA	NA
21.	Jammu & Kashmir I.T. Infrastructure Development Pvt. Limited	IT and Communication	07-Mar-19	0.5	0	0	0.5	0	0	0	0
22.	Jammu and Kashmir Forest Development Corporation Limited	Forest	01-Jul-79	9.03	0	0	9.03	18.00		0	18.00
	Total I B			182.27	35.58	2.68	219.53	501.90	0	1,488.53	1,990.43
II. Inactive Company											
23.	Jammu & Kashmir Asset Reconstruction limited	Finance	28-Apr-17	1.02	0	0.98	2	0	0	0	0
24.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (A Subsidiary of Himalayan Wool Combers Limited)	Industries and Commerce	29-Nov-91	0.4	0	0	0.4	NA	NA	NA	NA
	Total II B			1.42	0	0.98	2.40	0	0	0	0
	Total B(I+II)			183.69	33.58	4.66	221.93	501.90	0	1,488.53	1,990.43
C. Competitive Sector											
I. Working Government Companies											
25.	Jammu and Kashmir Cements Limited	Industries and Commerce	24-Dec-74	49.86	0	0	49.86	16.34	0	31.09	47.73
26.	Jammu and Kashmir Minerals Limited	Industries and Commerce	05-Feb-60	8.00	0	0	8.00	169.78	0	0	169.78
27.	Jammu and Kashmir State Cable Car Corporation Limited	Tourism	28-Nov-88	23.57	0	0	23.57	0	0	0	0
28.	Jammu and Kashmir Bank Limited	Finance	10-Oct-38	48.64	0	22.72	71.36	0	0	2,015.20	2,015.20
29.	Jammu and Kashmir Bank Financial Services Limited	Finance	27-Aug-09	0	0	20.00	20.00	0	0	7.70	7.70
30.	Jammu and Kashmir State Financial Corporation	Finance	02-Dec-59	172.35	0	0.54	172.89	0	0	40.9	40.9
31.	Jammu and Kashmir State Road Transport Corporation	Transport	01-Sep-76	286.79	15.01	24.79	326.59	740.61	0	0	740.61

Sl. No.	Sector and Name of PSU	Name of Department	Month & year of Incorporation	Equity at the end of year 2020-21				Long term Loans at the end of year 2020-21			
32.	Jammu and Kashmir State Tourism Development Corporation Limited	Tourism	13-Feb-70	15.96	0	0	15.96	8.26	0	0	8.26
	Total I C			605.17	15.01	68.05	688.23	934.99	0	2,094.89	3,030.18
	II. Inactive Companies										
33.	Tawi Scooters Limited	Industries and Commerce	15-Dec-76	0.80	0	0	0.80	0.83	0	0	0.83
34.	Himalayan Wool Combers Limited	Industries and Commerce	24-Jan-78	1.37	0	0	1.37	0	0	0	0
	Total II C			2.17	0	0	2.17	0.83	0	0	0.83
	Total C (I+II)			607.34	15.01	68.05	690.40	935.82	0	2,094.89	3,031.01
D.	Others										
	I. Working Government Companies										
35.	Jammu and Kashmir Projects Construction Corporation Limited	Public Works	22-May-65	1.53	0	0	1.53	0	0	0	0
36.	Jammu and Kashmir Police Housing Corporation Limited	Home	26-Dec-97	2.00	0	0	2.00	0	0	0	0
37.	Jammu Smart City Limited	Urban Development	08-Sep-17	0.10	0	0	0.10	0	0	0	0
38.	Srinagar Smart City Limited	Urban Development	08-Sep-17	0.10	0	0	0.10	0	0	0	0
39.	Jammu Mass Rapid Transit Corporation Pvt. limited	Urban Development	12-Mar-19	0.02	0	0	0.02	0	0	0	0
40.	Srinagar Mass Rapid Transit Corporation Pvt. limited	Urban Development	13-Mar-19	0.02	0	0	0.02	0	0	0	0
	Total I D			3.77	0	0	3.77	0.00	0	0	0
	II. Inactive Companies										
41.	Jammu and Kashmir Road Development Corporation Limited	Public Works	31-Mar-14	5.00	0	0	5.00	NA	NA	NA	NA
42.	Jammu and Kashmir International Trade Centre Corporation Limited	Industries and Commerce	01-Feb-14	48.00	0	0	48.00	NA	NA	NA	NA
	Total II D			53.00	0	0	53.00	NA	NA	NA	NA
	Total D (I+II)			56.77	0	0	56.77	0.00	0	0	0
	Grand Total (A+B+C+D)			3,441.34	48.59	2551.49	6,042.42	1,437.72	0	10,852.46	12,290.48

Source: Compiled based on information received from PSUs)

Appendix 5.4

(Reference paragraph: 5.4.3)

Equity and Loans outstanding as per Finance Accounts vis-à-vis records of PSUs upto March 2021

(₹ in crore)

Sl. No.	Name of PSU	As per records of PSU			As per Finance Account			Difference		
		Paid up Capital	Loans Outstanding	Guarantee Committed	Paid up Capital	Loans Outstanding	Guarantee Committed	Paid up Capital	Loans Outstanding	Guarantee Committed
1	Jammu & Kashmir Power Development Corporation Ltd.	2,593.34	0	1,539.71	2,593.34	85.05	Awaited	0	-85.05	1,539.71*
2	Jammu & Kashmir Power Corporation Ltd.	0.05	0	6,012.24	0.05	0	Awaited	0	0	6,012.24*
3	Jammu & Kashmir Horticulture Produce Marketing and Processing Corporation Limited	6.80	10.25	0	6.80	12.67	0	0	-2.42	0
4	Jammu & Kashmir Women's Development Corporation Limited	10.00	0	73.87	10.00	0	27.63	0	0	46.24
5	Jammu & Kashmir Cements Limited	49.86	14.70	0	15.00	0	0	34.86	14.70	0
6	Jammu & Kashmir Minerals Limited	8.00	169.78	0	8.00	1.86	0	0	167.92	0
7	Jammu & Kashmir Tourism Development Corporation	15.96	8.26	0	5.00	0	0	10.96	8.26	0
8	Jammu & Kashmir State Road Transport Corporation	286.79	704.61	0	331.73	439.23	0	-44.94	265.38	0
	Total	2,970.80	907.60	7,625.82	2,969.92	538.81	27.63	0.88	368.79	7,598.19

(Source: Compiled based on information received from PSUs and Finance Accounts)

*Variations are due to information awaited in Finance Accounts

Appendix 5.5
(Reference paragraph: 5.5)
Statement of Profit Making PSUs as per the latest finalised accounts as of 30 November 2021

(₹ in crore)

Sl. No.	Sector type and Name of PSU	Period of accounts	Year in which finalized	Net Profit after interest and tax
1.	Jammu and Kashmir Horticulture Produce Marketing and Processing Corporation Limited	2010-11	2020-21	31.47
2.	Jammu and Kashmir Women's Development Corporation Limited	2019-20	2020-21	0.67
3.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	2016-17	2021-22	1.57
4.	Jammu & Kashmir I.T. Infrastructure Development Pvt. Limited	2019-20	2020-21	0.06
5.	Jammu and Kashmir Cements Limited	2011-12	2019-20	6.30
6.	Jammu and Kashmir Cable Car Corporation Limited	2013-14	2021-22	9.94
7.	Jammu and Kashmir Bank Limited	2020-21	2021-22	428.45
8.	JKB Financial Services Limited	2020-21	2021-22	2.67
9.	Jammu and Kashmir State Financial Corporation	2018-19	2019-20	3.18
10.	Jammu and Kashmir Projects Construction Corporation Limited	2018-19	2020-21	3.16
11.	Jammu and Kashmir Police Housing Corporation Limited	2014-15	2021-22	12.23
12.	Jammu and Kashmir Power Development Corporation Limited	2015-16	2020-21	20.42
	Total			520.12

(Source: Compiled based on latest finalised accounts of PSUs)

Appendix 5.6

(Reference paragraph: 5.7.2)

Return on Investment-Jammu & Kashmir Bank Limited (Listed PSU)

(₹ in crore)

Year	Equity	Equity added	Grants/ Subsidy	Dividend receipts	Disinvestments receipts	No. of Years	Rate of interest (r)	1+r	Inception value of equity added	Inception value of Grants/ Subsidy	PV of Disinvestments receipts	PV of Dividend receipts	Cost of investment	No of Shares	Market Price per Share (Rs.)	Market Value of Share	Current Value of Investment	ROI	CAGR
A	B	C	D	E	F	g	H	I	J	k	l	M	N	O	P	q	R	S	U
								(1+h)	c/product of i since inception to year value of (g-1)	d/product of i since inception to year value of (g-1)	f*product of i from the year to the last year	e*product of i from the year to the last year	b+Σj+Σk			O*P	q+Σl+Σm	((r-n)/n)/g	((Current year ROI/ ROI of 1999-2000)^(1/(g-1)-1))*100
1998-99	4,847.78	0	0	773.26	0	1	0.1088	1.1a1	0.00	0	0.00	4,967.65	4,847.78	4,84,77,802	28.00	13,573.78	18,541.43	282.47	
1999-2000	4,847.78	0	0	902.13	0	2	0.1196	1.12	0.00	0	0.00	5,226.90	4,847.78	4,84,77,802	36.15	17,524.73	27,719.28	235.90	-16.49
2000-01	4,847.78	0	0	1,031.01	0	3	0.0923	1.09	0.00	0	0.00	5,335.48	4,847.78	4,84,77,802	37.30	18,082.22	33,612.25	197.78	-16.32
2001-02	4,847.78	0	0	1,288.76	0	4	0.1120	1.11	0.00	0	0.00	6,105.78	4,847.78	4,84,77,802	73.35	35,558.47	57,194.28	269.95	-1.50
2002-03	4,847.78	0	0	1,546.52	0	5	0.1054	1.11	0.00	0	0.00	6,588.98	4,847.78	4,84,77,802	113.85	55,191.98	83,416.77	324.14	3.50
2003-04	4,847.78	0	0	2,577.53	0	6	0.1095	1.11	0.00	0	0.00	9,934.53	4,847.78	4,84,77,802	493.15	2,39,068.28	2,77,227.60	936.44	27.09
2004-05	4,847.78	0	0	2,062.02	0	7	0.0897	1.09	0.00	0	0.00	7,163.25	4,847.78	4,84,77,802	363.05	1,75,998.66	2,21,321.23	637.92	14.54
2005-06	4,847.78	0	0	2,062.02	0	8	0.0815	1.08	0.00	0	0.00	6,573.60	4,847.78	4,84,77,802	450.80	2,18,537.93	2,70,434.09	684.81	13.49
2006-07	4,847.78	0	0	2,964.16	0	9	0.1166	1.12	0.00	0	0.00	8,737.44	4,847.78	4,84,77,802	643.15	3,11,784.98	3,72,418.59	842.47	14.64
2007-08	4,847.78	0	0	3,995.17	0	10	0.1407	1.14	0.00	0	0.00	10,546.80	4,847.78	4,84,77,802	678.55	3,28,946.13	4,00,126.52	815.38	12.50
2008-09	4,847.78	0	0	4,256.02	0	11	0.0794	1.08	0.00	0	0.00	9,849.58	4,847.78	4,84,77,802	314.80	1,52,608.12	2,33,638.10	429.04	4.27
2009-10	4,847.78	0	0	5,670.56	0	12	0.0945	1.09	0.00	0	0.00	12,157.87	4,847.78	4,84,77,802	681.70	3,30,473.18	4,23,661.03	719.94	8.88
2010-11	4,847.78	0	0	6,701.57	0	13	0.0903	1.09	0.00	0	0.00	13,127.82	4,847.78	4,84,77,802	874.00	4,23,695.99	5,30,011.67	833.31	9.43
2011-12	4,847.78	0	0	8,634.71	0	14	0.0828	1.08	0.00	0	0.00	15,513.79	4,847.78	4,84,77,802	919.00	4,45,511.00	5,67,340.47	828.79	8.63
2012-13	4,847.78	0	0	12,887.63	0	15	0.0819	1.08	0.00	0	0.00	21,384.30	4,847.78	4,84,77,802	1191.00	5,77,370.62	7,20,584.39	984.28	9.33
2013-14	4,847.78	0	0	12,887.63	0	16	0.0714	1.07	0.00	0	0.00	19,765.50	4,847.78	4,84,77,802	1538.00	7,45,588.59	9,08,567.86	1165.12	9.91
2014-15	4,847.78	0	0	5,412.81	0	17	0.0768	1.08	0.00	0	0.00	7,748.28	4,847.78	48,47,78,020	95.05	4,60,781.51	6,31,509.06	760.40	6.38
2015-16	4,847.78	0	0	4,510.67	0	18	0.0725	1.07	0.00	0	0.00	5,996.38	4,847.78	48,47,78,020	60.50	2,93,290.70	4,70,014.64	533.08	3.81
2016-17	4,847.78	3,655.51	0	0	0	19	0.0783	1.08	705.30	0	0.00	0.00	5,553.08	52,13,33,071	75.00	3,90,999.80	5,67,723.74	532.82	3.59
2017-18	4,847.78	3,525.00	0	0	0	20	0.0723	1.07	630.73	0	0.00	0.00	6,183.81	55,68,58,392	60.35	3,36,064.04	5,12,787.97	409.61	1.98
2018-19	4,847.78	0	0	0	0	21	0.0720	1.07	0.00	0	0.00	0.00	6,183.81	55,68,58,392	53.70	2,99,032.96	4,75,756.89	361.60	1.24
2019-20	4,847.78	1,566.00	0	0	0	22	0.0720	1.07	243.76	0	0.00	0.00	6,427.57	71,34,50,938	12.36	88,182.54	2,64,906.47	182.79	-2.05
2020-21	4,847.78	0	0	0	0	23	0.0672	1.07	0.00	0	0.00	0.00	6,427.57	71,34,50,938	26.65	1,90,134.67	3,66,858.61	243.81	-0.67

Appendix 5.7

(Reference paragraph: 5.7.5)

Year-wise investment by the Government and present value (PV) of Government investment in non-listed PSUs for the period from 1999-2000 to 2020-21

(₹ in crore)

Financial year	Present value of total investment at the beginning of the year	Equity infused by the State Government during the year	Net Interest free loan given by the State Government during the year	Interest free loan converted into Equity during the year	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year
A	B	C	D	E	F=C+D+E	G=B+F	H	I=G*(1+H/100)
Upto 1999-2000	352.29	7.14	0	0	7.14	359.43	11.96	402.42
2000-01	402.42	4.56	0	0	4.56	406.98	9.23	444.54
2001-02	444.54	1.82	0	0	1.82	446.36	11.2	496.35
2002-03	496.35	13.29	0	0	13.29	509.64	10.54	563.36
2003-04	563.36	2.80	0	0	2.8	566.16	10.95	628.16
2004-05	628.16	4.03	0	0	4.03	632.19	8.97	688.89
2005-06	688.89	7.55	0	0	7.55	696.44	8.15	753.20
2006-07	753.20	2.50	0	0	2.5	755.70	11.66	843.82
2007-08	843.82	1.20	11.55	0	12.75	856.57	14.07	977.09
2008-09	977.09	7.63	0	0	7.63	984.72	7.94	1,062.90
2009-10	1,062.90	17.09	0	0	17.09	1,079.99	9.45	1,182.05
2010-11	1,182.05	11.06	0	0	11.06	1,193.11	9.03	1,300.85
2011-12	1,300.85	6.09	0	0	6.09	1,306.94	8.28	1,415.16
2012-13	1,415.16	7.00	0	0	7	1,422.16	8.19	1,538.63
2013-14	1,538.63	78.08	0	0	78.08	1,616.71	7.14	1,732.14
2014-15	1,732.14	1.21	3.62	0	4.83	1,736.97	7.68	1,870.37
2015-16	1,870.37	6.85	0	0	6.85	1,877.22	7.25	2,013.32
2016-17	2,013.32	9.56	0	0	9.56	2,022.88	7.83	2,181.27
2017-18	2,181.27	97.30	21.83	17.5	101.63	2,282.90	7.23	2,447.96
2018-19	2,447.96	120.74	23.18	0	143.92	2,591.88	7.20	2,778.49
2019-20	2,778.49	2616.82	15.88	0	2632.7	5,411.19	7.20	5,800.80
2020-21	5,800.80	83.47	47.1	0	130.57	5,931.37	6.72	6,329.96
Total		3,107.79	123.16	17.5	3,213.45			

(Source: Compiled based on latest information furnished by the respective PSUs as of March 2021)

Appendix 5.8

(Reference paragraph: 5.8)

Detail of Loss Making PSUs as per the latest finalised accounts as of 30 November 2021

(₹ in crore)

Sl. No.	Sector type and Name of PSU	Period of accounts	Year in which finalized	Net Profit(+)/ Loss(-) after interest and tax	Paid up Capital	Long Term Loan	Free Reserves	Accumulated Profit/Loss	Capital employed	Net worth
I	Government Companies									
1.	Jammu and Kashmir Agro Industries Development Corporation Limited	2014-15	2020-21	-2.20	3.54	25.06	0.00	-49.20	-20.60	-45.66
2.	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Back-ward Classes Development Corporation Limited	2017-18	2019-20	-5.97	46.92	78.46	0.00	-43.18	82.20	3.74
3.	Jammu and Kashmir State Industrial Development Corporation Limited	2013-14	2019-20	-20.54	17.65	24.36	0.00	-146.99	-104.98	-129.34
4.	Jammu and Kashmir Industries Limited	2013-14	2019-20	-36.39	16.27	686.13	0.00	-753.25	-50.85	-736.98
5.	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	2018-19	2020-21	-8.60	8.52	154.66	0.00	-170.06	-6.88	-161.54
6.	Jammu and Kashmir Handloom Development Corporation Limited	2018-19	2020-21	-1.28	4.99	150.73	0.00	-140.20	15.52	-135.21
7.	Jammu & Kashmir Trade Promotion Organisation	2019-20	2020-21	-0.16	5.23	0	0	-0.03	5.20	5.20
8.	Jammu & Kashmir Infrastructure Development Finance Corporation Pvt. Limited	2018-19	2019-20	-0.06	0.50	0	0	-0.06	0.44	0.44
9.	Jammu and Kashmir Tourism Development Corporation Limited	2019-20	2021-22	-6.14	15.96	4.26	0.00	-3.35	16.87	12.61
10.	Jammu and Kashmir Minerals Limited	2010-11	2020-21	-8.38	8.00	263.83	0.16	-225.01	46.82	-217.01
11.	Jammu and Kashmir Forest Development Corporation Limited	2019-20	2021-22	-3.99	9.03	18.05	0.00	-249.13	-222.05	-240.10
12.	Jammu and Kashmir Power Transmission Corporation Limited	2018-19	2020-21	-0.0035	0.05	0	0	-0.03	0.02	0.02
13.	Kashmir Power Distribution Corporation Limited	2018-19	2020-21	-0.0035	0	0	0	-0.03	-0.03	-0.03
14.	Jammu and Kashmir Power Corporation Limited	2016-17	2021-22	-0.0059	0.05	0	0	-0.02	0.03	0.03
	Total			-93.71	136.66	1,405.54	0.16	-1,780.54	-238.29	-1,643.83
II	Statutory Corporation									
15.	Jammu and Kashmir State Road Transport Corporation	2018-19	2020-21	-117.62	207.96	676.02	0	-1,634.94	-750.96	-1,426.98
III	Government Controlled other Company									
16.	Chenab Valley Power Projects Private Limited	2020-21	2021-22	-3.18	2,723.66	0.00	0.00	49.34	2,773.00	2773.00
	Grand Total			-214.51	3,068.28	2,081.56	0.16	-3,366.14	1,783.75	-297.81

Appendix 5.9

(Reference paragraph: 5.8.1)

Detail of PSUs having accumulated losses as per their latest finalised accounts as of 30 November 2021

₹ in crore)

Sl. No.	Sector type and Name of PSU	Period of accounts	Year in which finalized	Net Profit(+)/ Loss(-) after interest and tax	Paid up Capital	Long Term Loan	Free Reserves	Free Reserves and accumulated Profit/Loss	Capital employed	Net worth
Government Companies										
1.	Jammu and Kashmir Agro Industries Development Corporation Limited	2014-15	2020-21	-2.2	3.54	25.06	0	-49.2	-20.6	-45.66
2.	Jammu and Kashmir Horticulture Produce Marketing and Processing Corporation Limited	2010-11	2020-21	31.46	9.2	23.85	0	-71.28	-38.23	-62.08
3.	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Back-ward Classes Development Corporation Limited	2017-18	2019-20	-5.97	46.92	78.46	0	-43.18	82.20	3.74
4.	Jammu and Kashmir State Industrial Development Corporation Limited	2013-14	2019-20	-20.54	17.65	24.36	0	-146.99	-104.98	-129.34
5.	Jammu and Kashmir Industries Limited	2013-14	2019-20	-36.39	16.27	686.13	0	-753.46	-51.06	-737.19
6.	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	2018-19	2020-21	-8.6	8.52	154.66	0	-170.06	-6.88	-161.54
7.	Jammu and Kashmir Handloom Development Corporation Limited	2018-19	2020-21	-1.28	4.99	150.73	0	-132.99	22.73	-128
8.	Jammu & Kashmir Trade Promotion Organisation	2019-20	2020-21	-0.16	5.23	0	0	-0.03	5.2	5.2
9.	Jammu & Kashmir Infrastructure Development Finance Corporation Pvt. Limited	2018-19	2019-20	-0.06	0.5	0	0	-0.06	0.44	0.44
10.	Jammu and Kashmir Forest Development Corporation Limited	2019-20	2021-22	-3.99	9.03	18.05	0	-249.13	-222.05	-240.1
11.	Jammu and Kashmir Minerals Limited	2010-11	2020-21	-8.38	8	263.83	0.16	-225.01	46.82	-217.01
12.	JKB Financial Services Limited	2020-21	2021-22	2.67	20	0	0	-3.19	16.81	16.81
13.	Jammu and Kashmir Tourism Development Corporation Limited	2019-20	2021-22	-6.14	15.96	4.26	0	-3.35	16.87	12.61
14.	Jammu and Kashmir State Financial Corporation	2018-19	2019-20	3.18	172.89	39.43	0	-172.97	39.35	-0.08
15.	Jammu and Kashmir Power Transmission Corporation Limited	2018-19	2020-21	-0.0035	0.05	0	0	-0.03	0.02	0.02
16.	Kashmir Power Distribution Corporation Limited	2018-19	2020-21	-0.0035	0	0	0	-0.03	-0.03	-0.03
17.	Jammu and Kashmir Power Corporation Limited	2016-17	2021-22	-0.0059	0.05	0	0	-0.02	0.03	0.03
	Total			-56.41	338.75	1468.82	0.16	-2,020.98	-213.36	-1,682.18
Statutory Corporation										
18.	Jammu and Kashmir State Road Transport Corporation	2018-19	2020-21	-117.62	207.96	676.02	0	-1,634.94	-750.96	-1,426.98
	Grand Total			-174.027	546.71	2,144.84	0.16	-3,655.92	-964.32	-3,109.16

Appendix 5.10

(Reference paragraph: 5.11.2)

Statement showing position of GoJ&K investment in working PSUs accounts of which are in arrears as of 30 November 2021

(₹ in crore)

Sl. No.	Name of the Public Sector Undertakings	Year up to which accounts finalised	Paid-up capital	Period of accounts pending finalisation	Investment made by Government of J&K during the period for which accounts are in arrears				
					Equity	Loans	Grant	Subsidy	Total
A	Working Government Companies								
1	J&K Agro Industries Development Corporation Limited	2014-15	3.54	6	0	0.54	0	0.00	0.54
2	J&K Horticultural Produce Marketing and Processing Corporation Limited	2010-11	9.20	10	0.80	24.00	4.75	0.00	29.55
3	J&K Small Scale Industries Development Corporation Limited	2016-17	3.12	4	0	0	0	0.00	0.00
4	J&K State Industrial Development Corporation Limited	2013-14	17.64	7	0	0.00	237.28	0	237.28
5	J&K Project Construction Corporation Limited	2018-19	1.97	2	0	0.00	0	0.00	0.00
6	J&K Police Housing Corporation Limited	2014-15	2.00	6	0	0.00	0	0.00	0.00
7	J&K Handloom Development Corporation Limited	2018-19	4.99	2	0	4.60	11.80	0.00	16.40
8	J&K Handicrafts (Sale and Export) Development Corporation Limited	2018-19	8.52	2	0	7.50	10.21	0.00	17.71
9	J&K Industries Limited	2013-14	16.27	7	0	23.62	62.30	0.00	85.92
10	J&K Minerals Limited	2010-11	8.00	10	0	12.69	39.34	0.00	52.03
11	J&K Tourism Development Corporation Limited	2019-20	15.96	1	0	0.00	8.67	0.00	8.67
12	J&K Scheduled Castes, Scheduled Tribes and Backward Classes Development Corporation Limited	2017-18	46.92	3	1.65	14.23	6.35	0.20	22.43
13	J&K Women's Development Corporation Limited	2019-20	10.00	1	0	3.00	0	0.00	3.00
14	J&K Cements Limited	2011-12	45.77	9	0	0.25	2.63	0.00	2.88
15	J&K Cable Car Corporation Limited	2013-14	23.57	6	0	0.00	26.19	0.00	26.19
16	J&K Overseas Employment Corporation Limited	2010-11	2.56	10	0	0.00	0	0.00	0.00
17	J&K Infrastructure Development Finance Corporation Limited	2018-19	0.50	2	0	0.00	121.26	0.00	121.26
18	J&K I.T. Infrastructure Development Private Limited	2019-20	0.50	1	0	0.00	50.00	0.00	50.00
19	J&K Trade Promotion Organization	2019-20	5.23	1	0	0.00	0	0.00	0.00
20	J&K Power Development Corporation Limited	2014-15	5.00	6	0	0.00	143.07	0.00	143.07
21	J&K Power Transmission Corporation Limited	2018-19	0.05	2	0.05	0.00	253.09	0.00	253.14

Sl. No.	Name of the Public Sector Undertakings	Year up to which	Paid-up capital	Period of accounts	Investment made by Government of J&K during the period for which accounts are in arrears				
22	Kashmir Power Distribution Corporation Limited	2018-19	0	2	0	0.00	113.38	450.00	1097.79
23	J&K Forest Development Corporation Ltd.	2019-20	9.03	1	0	0.00	0	0.00	0.00
24	Srinagar Smart City Limited	2018-19	0.10	2	0	0.00	20.20	0.00	20.20
25	J&K Power Corporation Limited	2016-17	0.05	4	0.05	0.00	4,154.11	0.00	4,154.11
26	J&K Medical Supplies Corporation Limited	*	*	7	0	0.00	0	0.00	0.00
27	Jammu Smart City Limited	*	*	4	0.10	0.00	0	0.00	0.00
28	AIC-Jammu & Kashmir EDI Foundation ⁺	*	*	3	0	0.00	0	0.00	0.00
29	Jammu Mass Rapid Transit Corporation Private Limited	*	*	2	0	0.00	0	0.00	0.00
30	Srinagar Mass Rapid Transit Corporation Private Limited	*	*	2	0	0.00	0	0.00	0.00
31	Jammu Power Distribution Corporation Limited	*	*	8	0.05	0.00	637.49	4,050.00	4687.54
	Total A			133	2.70	90.43	6,437.90	4,500.20	11,031.27
B	Working Statutory Corporations								
32	J&K State Road Transport Corporation	2018-19	207.96	2	93.84	65.50	0	0.00	159.34
33	J&K State Financial Corporation	2018-19	172.89	2	0	0.00	0	0.00	0.00
	Total B		380.85	4	93.84	65.50	0	0.00	159.34
	Total (A+B)			137	96.54	155.93	6,437.90	4,500.20	11,190.61

(Source: Latest finalized accounts of the companies for paid up capital and information provided by the Companies for Investment made by Government of J&K during the period for which accounts are in arrears)

*These companies have not submitted its account since inception

+ The Company has not furnished the information for 2020-21

Appendix 6

Glossary of important Budget related terms

1. ***'Accounts' or 'actuals' of a year*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***'Administrative approval' of a scheme, proposal or work*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***'Annual financial statement'*** - Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***'Appropriation'*** - means the amount authorized by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***'Charged Expenditure'*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***'Consolidated Fund of India/ State'*** - All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***'Contingency Fund'***- is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorization by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***'Controlling Officer (budget)'*** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***'Drawing and Disbursing Officer' (DDO)*** - means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***'Excess Grant'*** - Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that

requires regularization by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

11. **'New Service'** - As appearing in Article 115(1)(a)/205(1)(a) of the Constitution, New Service means expenditure arising out of a new policy decision, not brought to the notice of Parliament/State Legislature earlier, including a new activity or a new form of investment.
12. **'New Instrument of Service'** - means relatively large expenditure arising out of important expansion of an existing activity.
13. **'Public Accounts'** - means the Public Account referred to in Section 115 (2) of the Constitution. The receipts and disbursements such as deposits, reserve funds, remittances, etc. which do not form part of the Consolidated Fund are included in the Public Account. Disbursements from the Public Account are not subject to vote by the Parliament/State Legislature, as they are not moneys issued out of the Consolidated Fund of India/State.
14. **'Re-appropriation'** - means the transfer, by a competent authority, of savings from one unit of appropriation to meet additional expenditure under another unit within the same grant or charged appropriation.
15. **'Revised Estimate'** - is an estimate of the probable receipts or expenditure for a financial year, framed in the course of that year, with reference to the transactions already recorded and anticipation for the remainder of the year in the light of the orders already issued.
16. **'Supplementary Demands for Grants'** - means the statement of supplementary demands laid before the legislature, showing the estimated amount of further expenditure necessary in respect of a financial year over and above the expenditure authorized in the Annual Financial Statement for that year. The demand for supplementary may be token, technical or substantive/cash.
 - a) **Cash Supplementary** - is over and above the original budget provisions and results in enhancement of the allocation for the Demand/Grant. It should be obtained as a last resort and after proper due diligence. Presently, this method is followed by the State.
 - b) There are four Sections in each Demand i.e., Revenue Voted, Revenue Charged, Capital Voted and Capital Charged. **Technical Supplementary**, after obtaining the approval of the State Legislature, allows to utilize the savings of one of the Sections for any other Section.
 - c) **Token Supplementary** - allows to utilize the savings within the same section of the grant.
17. **'Major Head'** - means a Major Head of account for the purpose of recording and classifying the receipts and disbursements of the State. A Major Head, particularly the one falling within the Consolidated Fund, generally corresponds to a 'function' of Government such as Agriculture, Education, Health, etc.
18. **'Sub-Major Head'** - means an intermediate head of account introduced between a Major Head and the Minor Heads under it, when the Minor Heads are

numerous and can conveniently be grouped together under such intermediate Head.

19. ***'Minor Head'*** - means a head subordinate to a Major Head or a Sub-Major Head. A Minor Head subordinate to a Major Head identifies a "programme" undertaken to achieve the objectives of the function represented by the Major Head.
20. ***'Sub-Head'*** - means a unit of account next subordinate to a Minor Head which normally denotes the scheme or organisation under that Minor Head or programme.
21. ***'Major Work'*** - means an original work, the estimated cost of which exclusive of departmental charges exceeds the amount as notified by the Government from time to time.
22. ***'Minor Work'*** - means an original work, the estimated cost of which exclusive of departmental charges does not exceed the amount as notified by the Government from time to time.
23. ***'Modified Grant or Appropriation'*** - means the sum allotted to any Sub-Head of Appropriation as it stands after Re-Appropriation or the sanction of an Additional or Supplementary Grant by competent authority.
24. ***'Supplementary or Additional Grant or Appropriation'*** - means a provision included in an Appropriation Act, during the course of a financial year, to meet expenditure in excess of the amount previously included in an Appropriation Act for that year.
25. ***'Schedule of New Expenditure'*** - means a statement of items of new expenditure proposed for inclusion in the Budget for the ensuing year.
26. ***'Token demand'*** - means a demand made to the Assembly for a nominal or token sum when, for example, it is proposed to meet the entire expenditure on a new service from savings out of the sanctioned budget grant.