

Appendix-1.1

(Reference: Paragraph: 1.1; Page: 1)

Part-A Structure and Form of Government Accounts

Structure of Government Accounts

Part-I: Consolidated Fund

All receipts of the State Government from revenues, loans and recoveries of loans go into Consolidated Fund constituted under Section 115 of Constitution of Jammu and Kashmir. All expenditure of the Government is incurred from this Fund from which no amount can be drawn without authorisation from the State Legislature. This part consists of two main divisions, namely Revenue Account (Revenue Receipts and Revenue expenditure) Capital Account (Capital Receipts, Capital expenditure, Public Debt and loans, etc.)

Part-II: Contingency Fund

The Contingency Fund created under Section 116 of the Constitution of Jammu and Kashmir is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorised by the Legislature during the year was Rs. one crore.

Part-III: Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc. which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

Appendix-1.1
Part-B Layout of Finance Accounts
(Reference: Paragraph: 1.1; Page: 1)

Statement No. 1	Presents the Summary of Transactions of the State Government Receipts and Expenditure, Revenue and Capital, Public Debt Receipts and Disbursements, etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No. 2	Contains the Summarised Statement of Capital outlay showing progressive expenditure to the end of current year.
Statement No. 3	Gives Financial results of Electricity Schemes and Irrigation Works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No. 4	Indicates the Summary of Debt position of the State, which includes borrowings from Internal Debt, Government of India, other obligations and servicing of debt.
Statement No. 5	Gives the Summary of Loans and Advances given by the State Government during the year, repayments made, recoveries in arrears, etc.
Statement No. 6	Gives the Summary of Guarantees given by the Government for repayments of loans, etc. raised by the Statutory Corporations, Local Bodies and Other Institutions.
Statement No. 7	Gives the Summary of Cash Balances and Investments made out of such balances.
Statement No. 8	Depicts the Summary of Balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007.
Statement No. 9	Shows the Revenue and Expenditure under different heads for the current year as a percentage of total revenue/expenditure.
Statement No. 10	Indicates the distribution between the Charged and Voted expenditure incurred during the year.
Statement No. 11	Indicates the detailed account of Revenue Receipts by Minor heads.
Statement No. 12	Provides Accounts of Revenue Expenditure by Minor heads under Non-Plan and Plan separately and Capital Expenditure, Major Head wise.
Statement No. 13	Depicts the detailed Capital Expenditure incurred during and to the end of the current year.
Statement No. 14	Shows the details of investment of the State Government in Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative banks and Societies, etc. up to the end of the current year.
Statement No. 15	Depicts the capital and other expenditure to the end of the current year and the principal sources from which the funds were provided for that expenditure.
Statement No. 16	Gives the detailed account of Receipts Disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
Statement No. 17	Presents the detailed account of debt and other interest bearing obligations of the Government.
Statement No. 18	Provides the detailed account of Loans and Advances given by the Government of Jammu and Kashmir, the amount of loans repaid during the year, the balances at the end of the year and the amount of interest received during the year.
Statement No. 19	Gives the details of balances of Earmarked Funds.

Appendix-1.1

Part-C

(Reference: Paragraph: 1.3; Page: 4)

List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	<u>Rate of Growth of the parameter</u> GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> <u>Rate of Growth of the parameter (Y)</u>
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	Interest payment/[(Amount of previous year's Fiscal Liabilities+ Current year's Fiscal liabilities)/2]*100
Weighted Interest rate (I_w)	$I_w = \sum_i^n I_i W_i$, where I_i is the rate of interest on the i^{th} stock of debt and W_i is the share of i^{th} stock in the total debt stock of the State.
Interest spread	GSDP growth-Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	Interest received [(Opening balance+Closing balance of Loans and Advances)/2]* 100
Revenue Deficit	Revenue Receipt-Revenue Expenditure
Fiscal Deficit	Revenue Expenditure+ Capital Expenditure+Net Loans and Advances- Revenue Receipts-Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit-Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts <u>minus</u> all Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendix 1.2
(Reference to Paragraph: 1.3; Page: 3)

Abstract of Receipts and Disbursements for the year 2006-07

(Rupees in crore)

Receipts			Disbursements						
2005-06			2006-07	2005-06				2006-07	
	Section-A: Revenue					Non-Plan	Plan	Total	
10315.15	I. Revenue receipts		11182.03	9920.72	I. Revenue expenditure	9781.00	833.05	10614.05	10614.05
1626.84	Tax revenue	1798.97		3681.48	General Services	4650.23	3.30	4653.53	
				2655.94	Social Services	2413.17	467.95	2881.12	
535.81	Non-tax revenue	632.53		1066.30	Education, Sports, Art and Culture	1011.03	142.88	1153.91	
				487.42	Health and Family Welfare	416.38	138.91	555.29	
1135.36	State's share of Union taxes	1413.43		431.46	Water Supply, Sanitation, Housing and Urban Development	442.15	46.09	488.24	
				12.10	Information and Broadcasting	12.68	1.73	14.41	
3483.61	Non-Plan grants	3016.19		26.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	11.73	25.39	37.12	
				20.08	Labour and Labour Welfare	6.96	13.87	20.83	
3045.21	Grants for State Plan Schemes	3782.33		603.59	Social Welfare and Nutrition	504.27	99.08	603.35	
				8.02	Others	7.97	-	7.97	
488.32	Grants for Central and Centrally Sponsored Plan Schemes	538.58							
-	Grants for Special Plan Schemes	-		3583.30	Economic Services	2717.60	361.80	3079.40	
				575.41	Agriculture and Allied Activities	441.75	155.80	597.55	
				124.84	Rural Development	77.78	109.79	187.57	
				540.71	Special Areas Programmes	116.43	-	116.43	
				194.87	Irrigation and Flood Control	193.61	17.78	211.39	
				1875.24	Energy	1675.42	-	1675.42	

Appendices

Appendix 1.2 (contd.)

Receipts				Disbursements					
2005-06		2006-07	2005-06		Non-Plan	Plan	Total	2006-07	
			112.88	Industries and Minerals	75.37	41.00	116.37		
			36.21	Transport	50.47	-	50.47		
			13.06	Science, Technology and Environment	15.68	-	15.68		
			110.08	General Economic Services	71.09	37.43	108.52		
-	II. Revenue deficit carried over to Section -B	-	394.43	II. Revenue Surplus carried over to Section-B				567.98	
10315.15	Total Section-A	11182.03	10315.15					11182.03	
	Section-B								
82.20	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	-	84.78						
-	IV. Misc. Capital receipts	-	-	3019.76	III. Capital Outlay	110.19	2346.11	2456.30	2456.30
			58.08	General Services	6.48	50.94	57.42	-	
			656.08	Social Services	14.82	814.30	829.12		
			117.43	Education, Sports, Art and Culture	-	142.81	142.81		
			87.11	Health and Family Welfare	-	184.03	184.03		
			430.14	Housing & Urban Development	-	472.08	472.08		
			1.11	Information and Broadcasting	-	0.54	0.54		
			3.43	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	2.91	2.91		
			16.86	Social Welfare and Nutrition	14.82	9.93	24.75		
				Other Social Services	-	2.00	2.00		
			2305.60	Economic Services	88.89	1480.87	1569.76		
			214.43	Agriculture and Allied Activities	89.02	90.49	179.51		
			48.32	Rural Development	-	107.73	107.73		
			379.81	Special Areas Programmes	(-) 0.13	0.85	0.72		

Appendices

Appendix 1.2 (contd.)

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
				102.35	Irrigation and Flood Control	-	114.04	114.04	
				699.21	Energy	-	487.66	487.66	
				62.34	Industries and Minerals	-	69.27	69.27	
				418.02	Transport	-	454.17	454.17	
				381.12	General Economic Services	-	156.66	156.66	
35.76	V. Recoveries of Loans and Advances		2.04	53.15	IV. Loans and Advances disbursement				43.89
-	Industries and Minerals		0.02	20.62	Industries and Minerals	-	-	17.25	
33.44	Energy		-	-	Transport	-	-	17.28	
1.91	Government servants		1.69	1.00	Government servants	-	-	0.60	
0.41	Others		0.33	31.53	Others	-	-	8.76	
394.43	VI. Revenue surplus		567.98	-	V. Revenue deficit				-
2536.33	VII. Public debt receipts		1543.81	1225.98	VI. Repayment of Public Debt				403.76
2204.81	Internal debt other than Ways and Means Advances and Overdraft	1452.84		1097.49	Internal debt other than Ways and Means Advances and Overdraft			271.21	
10.93	Loans and Advances from GOI	8.51		128.49	Repayment of loans and advances from GOI.			132.55	
320.59	Net transactions under Overdrafts from J&K Bank	82.46		-	Net transactions under Ways and Means Advances including Overdrafts			-	
-	VIII. Appropriation to Contingency Fund		-	0.60	VII. Appropriation to Contingency Fund	-	-	-	-
0.61	IX. Amount recouped to contingency fund		0.39	0.04	VIII. Expenditure from Contingency Fund				0.14

Appendix 1.2 (concl.)

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
22632.47	X. Public Account receipts		25598.80	21297.49	IX-Public Account disbursements				24785.47
895.32	Small Savings and Provident Funds	990.59		483.28	Small Savings and Provident Funds			564.33	
495.34	Reserve Funds	411.03		443.84	Reserve Funds			259.16	
1937.78	Deposits and Advances	1322.75		1109.98	Deposits and Advances			1239.27	
331.04	Suspense and Miscellaneous	315.50		388.88	Suspense and Miscellaneous			368.35	
18972.99	Remittances	22558.93		18871.51	Remittances			22354.36	
				84.78	X. Cash balance at the end				108.24
				13.79	Cash in treasuries and local remittances			30.95	
				23.58	Deposits with Banks			30.11	
				(-) 0.84	Departmental cash balance including permanent advances			(-) 1.07	
				37.39	Cash balance investment			37.39	
				10.86	Reserve fund investment			10.86	
25681.80	Total Section-B		27797.80	25681.80	Total Section-B				27797.80

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.
4. There was a difference of Rs. 0.83 lakh between the figures reflected in the accounts under cash in Banks and the figures conveyed by the Finance Department. The difference was under reconciliation (July 2007).

Appendix 1.3
(Reference to Paragraph: 1.3; Page: 3)

Sources and applications of funds

(Rupees in crore)

2005-06		Sources	2006-07	
10315.15		1. Revenue receipts		11182.03
35.76		2. Recoveries of Loans and Advances		2.04
989.76		3. Net receipts from Public Debt other than Overdraft		1057.59
320.59		4. Net receipts from overdraft		82.46
1334.98		5. Net receipts from Public Account:		813.33
	412.04	(i) Net receipts from Small Savings, Provident funds, etc.	426.26	
	827.80	(ii) Net effect of Deposits and Advances	83.48	
	51.50	(iii) Net receipts from Reserve Funds	151.87	
	(-) 57.84	(iv) Net effect of Suspense and Miscellaneous transactions	(-) 52.85	
	101.48	(v) Net effect of Remittance transactions	204.57	
0.57		6. Net amount recouped to contingency fund after deducting the expenditure		0.25
-		7. Utilisation of cash balance	-	-
12996.81		Total:		13137.70
		Application		
9920.72		1. Revenue expenditure		10614.05
53.15		2. Lending for developmental and other purposes		43.89
3019.76		3. Capital expenditure		2456.30
-		4. Net repayment of overdraft		-
-		5. Expenditure met from Contingency Fund but not recouped	-	-
0.60	-	6. Appropriation to Contingency Fund		-
2.58		7. Increase in closing cash balance		23.46
12996.81		Total		13137.70

Appendix 1.4

(Reference: Paragraphs: 1.3 & 1.7; Pages: 3 & 19)

Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2007

(Rupees in crore)

As on 31 March 2006		Liabilities		As on 31 March 2007
7501.48		Internal Debt		8765.57
	2760.37	Market Loans bearing interest	3384.23	
	585.85	Loans from LIC	647.22	
	2107.82	Loans from other Institutions	2604.22	
	2047.44	Overdraft from Jammu and Kashmir Bank	2129.90	
3508.39		Loans and Advances from Central Government		3384.35
	253.36	Pre 1984-85 Loans	225.80	
	1088.43	Non-Plan Loans	1081.34	
	1997.69	Loans for State Plan Schemes	1904.30	
	91.52	Loans for Central Plan Schemes	91.52	
	68.14	Loans for Centrally Sponsored Plan Schemes	72.14	
	9.25	Ways and Means Advances	9.25	
0.57		Contingency Fund		0.81
3526.96		Small Savings, Provident Funds, etc.		3953.22
922.35		Reserve Funds		1074.21
1341.44		Deposits		1424.78
2806.87		Remittance Balances		3011.45
1708.53		Surplus on Government Account		2403.65
	1314.10	Revenue surplus ending 2005-06	1835.67 ^φ	
	394.43	Revenue Surplus 2006-07	567.98	
21316.59		Total:		24018.04
		Assets		
19965.26		Gross Capital Outlay on Fixed Assets		22548.41
	353.27	Investments in shares of Companies, Corporations, etc.	355.77	
	19611.99	Other Capital Outlay	22192.64	
901.97		Loans and Advances		943.82
	385.52	Industries and Minerals	402.75	
	265.57	Transport	282.85	
	85.05	Energy	85.05	
	43.18	Agriculture and Allied Activities	43.16	
	99.44	Other Development Loans	107.89	
	23.21	Loans to Government servants and Miscellaneous Loans	22.12	
8.10		Advances		7.96
355.93		Suspense and Miscellaneous Balances		409.61
0.60		Appropriation to Contingency Fund		-
(-) 0.05		Amount written off from Heads of accounts closing to balances		-
84.78		Cash		108.24
	13.79	Cash in Treasuries and Local Remittances	30.95	
	23.58	Deposits with Bank	30.11	
	(-) 0.96	Departmental Cash Balance	(-) 1.19	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
-		Deficit on Government Account:		-
21316.59		Total		24018.04

^φ Variation between the figures of revenue surplus ended 2005-06 has been corrected in the current year.

Appendices

Appendix 1.5

(Reference to Paragraph: 1.3; Page: 3)

Time series data on State Government Finances

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Part-A Receipts						
1. Revenue Receipts	6489	7548	8212	8866	10315	11182
(i) Tax Revenue	804 (12)	1033 (14)	1170 (14)	1351 (15)	1627 (16)	1799 (16)
Taxes on sales, trade, etc. ^ψ	409 (51)	536 (52)	674 (58)	804 (60)	1014 (62)	1159 (64)
State Excise	165 (21)	223 (22)	205 (18)	272 (20)	219 (14)	213 (12)
Taxes on vehicles	28 (3)	34 (3)	38 (3)	42 (3)	49 (3)	64 (4)
Stamps and Registration fees	26 (3)	26 (2)	34 (3)	39 (3)	46 (3)	57 (3)
Land Revenue	8 (1)	3 ([^])	3 (*)	11 (1)	4 (*)	3 (*)
Other Taxes	168 (21)	211 (21)	216 (18)	183 (13)	295 (18)	303 (17)
(ii) Non Tax Revenue	462 (7)	865 (11)	633 (8)	641 (7)	536 (5)	633 (6)
(iii) State's share of Union taxes and duties	576 (9)	685 (9)	817 (10)	934 (11)	1135 (11)	1413 (13)
(iv) Grants-in-aid from GOI	4647 (72)	4965 (66)	5592 (68)	5940 (67)	7017 (68)	7337 (65)
2. Miscellaneous capital receipts	-	-	-	-	-	-
3. Total revenue and non-debt capital receipts (1+2)	6489	7548	8212	8866	10315	11182
4. Recoveries of Loans and Advances	132	82	4	19	36	2
5. Public Debt receipts	1062	1390	1854	1799	2536	1544
Internal Debt (excluding Ways and Means Advances and Overdraft)	470	811	970	1295	2205	1453
Net transactions under Ways and Means Advances and Overdraft	199	-	165	180	320	82
Loans and advances from GOI ^{&}	393	579	719	324	11	9
6. Total receipts in the Consolidated Fund (3+4+5)	7683	9020	10070	10684	12887	12728
7. Contingency Fund receipts	0.35	-*	1.33	0.49	0.61	0.39
8. Public Account receipts	17615	16830	19049	19120	22632	25599
9. Total receipts of the State (6+7+8)	25298	25850	29120	29804	35520	38327
Part-B Expenditure/disbursement						
10. Revenue Expenditure	6823 (84)	7180 (80)	7754 (80)	8304 (79)	9921 (76)	10614 (81)
Plan	813 (12)	896 (12)	947 (12)	1065 (13)	1196 (12)	833 (8)
Non-Plan	6010 (88)	6284 (88)	6807 (88)	7239 (87)	8725 (88)	9781 (92)
General Services (including interest payments)	2985 (44)	3154 (44)	3373 (43)	3287 (40)	3682 (37)	4654 (44)
Social Services	1674 (24)	1761 (24)	1828 (24)	1996 (24)	2656 (27)	2881 (27)
Economic Services	2164 (32)	2265 (32)	2553 (33)	3021 (36)	3583 (36)	3079 (29)
Grants-in-aid and contributions	-	-	-	-	-	-
11. Capital Expenditure	1225 (15)	1421 (16)	1881* (19)	2180 (20)	3020 (23)	2456 (19)

^ψ Includes service tax also

* Negligible

& Includes Ways and Means Advances

* Rs. 1,880.48 crore rounded to Rs. 1 881 crore

Appendices

Appendix 1.5 (concl.)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Plan	1305 (107)	1339 (94)	1642 (87)	2088 (96)	2906 (96)	2346 (96)
Non-Plan	(-)80 (-7)	82 (6)	239 (13)	92 (4)	114 (4)	110 (4)
<i>General Services</i>	43 (4)	56 (4)	68 (4)	59 (3)	58 (2)	57 (2)
<i>Social Services</i>	270 (22)	331 (23)	487 (26)	550 (25)	656 (22)	829 (34)
<i>Economic Services</i>	912 (74)	1034 (73)	1326 (70)	1571 (72)	2306 (76)	1570 (64)
12. Disbursement of loans and advances	47 (1)	340 (4)	68 (1)	66 (1)	53 (1)	44 (1)
13. Total (10+11+12)	8095	8941	9703	10550	12994	13114
14. Repayment of Public Debt	417	422	1332	1004	1226	404
Internal Debt (excluding Ways and Means Advances and Overdraft)	19	59	112	208	1098	271
Net transactions under Ways and Means Advances and Overdraft	-	1	-	-	-	-
Loans and Advances from Government of India ^o	398	362	1220	796	128	133
15. Appropriation to Contingency Fund	Nil	Nil	Nil	Nil	1	Nil
16. Total disbursement out of Consolidated Fund (13+14+15)	8512	9363	11035	11554	14221	13518
17. Contingency Fund disbursements	0.39	0.22	1.43	0.47	0.04	0.14
18. Public Account disbursements	16574	16673	18106	18251	21297	24785
19. Total disbursements by the State (16+17+18)	25086	26036	29142	29805	35518	38303
Part C. Deficits						
20. Revenue Surplus (+)/Deficit (-) (1-10)	(-) 334	(+) 368	(+) 458	(+) 562	(+) 394	(+) 568
21. Fiscal Deficit (3+4-13)	(-) 1474	(-) 1311	(-) 1487	(-) 1665	(-) 2643	(-) 1930
22. Primary Deficit (21-23)	(-) 427	(-) 216	(-) 241	(-) 562	(-) 1528	(-) 143
Part D. Other data						
23. Interest Payments (included in revenue expenditure)	1047 (15)	1095 (15)	1246 (16)	1103 (13)	1115 (11)	1787 (17)
24. Arrears^ψ of Revenue (percentage of Tax and non-Tax Revenue Receipts)	1074 (85)	733 (39)	1454 (81)	850 (43)	920 (43)	992 (41)
25. Financial Assistance to local bodies, etc.	215	199	166	236	274	331
26. Ways and Means Advances/overdraft availed (days)	365	365	366	365	365	365
27. Interest on WMA/Overdraft	131	138	127	132	138	184
28. Gross State Domestic Product (GSDP^φ)	18039	20326	22194	24265	26467	29115
29. Outstanding debt* (year end)	7415	8382	8904	9699	11010	12150
30. Outstanding^ψ guarantees (year end)	1294	1231	1612	1914	1959	2565
31. Maximum amount guaranteed (year end)	1774	1574	1969	2878	4720	3245
32. Number of incomplete projects	151	132	194	219	348	186
33. Capital blocked in incomplete projects	690	603	757	1036	1717	882

(Percentage in brackets)

↓

Negligible

o

Includes Ways and Means Advances

ψ

Arrears during 2004-05 to 2006-07 on account of tax revenue only.

≠

Figures of GSDP are based on information supplied by the State Government. GSDP figures for 2003-04 are based on quick estimates and for 2004-05 and 2005-06 on advanced estimates. For 2006-07 these are based on preliminary estimates.

•

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

φ

Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2006-07.

Appendix 1.6
(Reference: Paragraph: 1.6.5; Page: 19)

Statement of wanting utilisation certificates in respect of grants paid upto 2005-06

Name of Department	Year of paying	Certificates awaited	
		No.	(Rs. in lakh)
Revenue Expenditure			
Education	2004-05 to 2005-06	6065	66092.72
Housing and Urban Development	2004-05 to 2005-06	1512	50923.03
Health and Medical Education	2004-05 to 2005-06	390	797.34
Law and Justice	2004-05 to 2005-06	201	711.01
Social Welfare	2004-05 to 2005-06	451	448.65
General Administration	2004-05 to 2005-06	161	1193.87
Tourism	2004-05 to 2005-06	56	967.12
Art and Culture	2004-05 to 2005-06	106	10553.26
Public Works	2004-05	15	1.66
Agriculture Research and Education	2004-05 to 2005-06	58	8702.35
Animal Husbandry	2004-05	17	207.50
Information	2004-05	119	2.05
Industries	2004-05 to 2005-06	103	1660.95
Ladakh Affairs	2004-05	30	41.03
Agriculture/Crop Husbandry	2004-05 to 2005-06	236	17069.50
Cooperative	2004-05	5	1.78
State legislature	2004-05 to 2005-06	19	4.04
Fire services	2004-05	1	0.20
Area Development	2004-05	3	0.25
Finance	2004-05	10	24.01
Rural Development	2004-05	6	2.61
Family Welfare	2004-05 to 2005-06	2	9.65
Irrigation	2004-05	2	0.20
Capital Expenditure			
Other Administrative Services	2005-06	3	27.85
Command Area Development	2004-05	168	443.39
Youth Services and Sports	2005-06	10	597.00
General Education	2005-06	38	1038.95
Welfare of SC/ST	2005-06	5	68.40
Co-operatives	2005-06	8	50.00
Tourism	2005-06	9	6.75
Total		9809	161647.12

Appendix 1.7

(Reference to Paragraph: 1.6.6; Page: 19)

Bodies which did not furnish annual accounts for 2006-07 and earlier years

S. No	Name of the body	Period for which accounts awaited	Number of accounts
Section-14			
1.	Srinagar Municipality	2006-07	1
2.	Kashmir University	2006-07	1
3.	Kashmir Urban Development Authority	1999-2000 to 2006-07	8
4.	District Rural Development Agency Srinagar	2002-03 to 2006-07	5
5.	District Rural Development Agency Anantnag	2003-04 to 2006-07	4
6.	District Rural Development Agency Pulwama	2002-03 to 2006-07	5
7.	District Rural Development Agency Leh	2005-06 to 2006-07	2
8.	District Rural Development Agency Kargil	2002-03 to 2006-07	5
9.	Desert Development Authority Leh	2005-06 to 2006-07	2
10.	Desert Development Authority Kargil	2005-06 to 2006-07	2
11.	SKICC Srinagar	1999-2000 to 2006-07	8
12.	Srinagar Development Authority	1999-2000 to 2006-07	8
13.	Institute of Hotel Management Srinagar	2001-02 to 2006-07	6
14.	State Social Welfare Advisory Board	2003-04 to 2006-07	4
15.	Islamia College of Science and Commerce Srinagar	2001-02 to 2006-07	6
16.	Jammu and Kashmir Cooperative Federation Srinagar	2002-03 to 2006-07	5
17.	J&K State Housing Board	2002-03 to 2006-07	5
18.	Lakes and Water ways Development Authority	2005-06 to 2006-07	2
19.	Jammu Municipality	2005-06 to 2006-07	2

Appendix 1.7 (concl.d.)

20.	Jammu Urban Development Authority	2005-06 to 2006-07	2
21.	Academy of Art Culture and Language	2006-07	1
22.	District Rural Development Agency Jammu	2005-06 to 2006-07	2
23.	District Rural Development Agency Kathua	2005-06 to 2006-07	2
24.	District Rural Development Agency Udhampur	2006-07	1
25.	District Rural Development Agency Poonch	2003-04 to 2006-07	4
26.	District Rural Development Agency Rajouri	2002-03 to 2006-07	5
27.	District Rural Development Agency Doda	2003-04 to 2006-07	4
28.	Jammu Development Authority	1772-73 to 2006-07	35
29.	State Pollution Control Board	1995-96 to 2006-07	12
30.	J&K, Sports Council	2003-04 to 2006-07	4
31.	Jammu and Kashmir Energy Development Agency	2005-06 to 2006-07	2
32.	Jammu University	2006-07	1
	Total		156

Appendix 1.8

(Reference Paragraph: 1.7.3; Page: 21)

Statement showing year-wise position in respect of Proforma accounts of Departmentally Managed Government/Quasi commercial undertakings in the state (Position as on 31 March 2007)

S No	Name of the concern	Year for which accounts are in Arrears	Number of accounts
1.	Government Press Srinagar	1968-69 to 2005-2006	38
2.	Ranbir Government Press Jammu	1968-69 to 2005-2006	38
3.	Consumer Affairs and Public Distribution Department Srinagar	1975-76 to 2005-06	31
4.	Consumer Affairs and Public Distribution Department Jammu	1973-74 to 2005-2006 except 1998-99	33
5.	State Insurance Fund	1990-91 to 2005-06	16
6.	Government Fair Price Shop	1970-71 to 09/1973 (Defunct)	03
7.	Government Lumbering Undertaking	1978-79 to 06/1979 (Defunct)	01
8.	Milk Supply Undertaking Srinagar	1980-81 to 27.10.1983 (Defunct)	03
9.	Milk Supply Undertaking Jammu	1981-82 to 02.12.1983 (Defunct)	02
	Total		165

Appendix-2.1

(Reference: Paragraph: 2.3; Page: 33)

Details of excess expenditure despite obtaining supplementary grants

(Rupees in crore)

S. No	Name of Grant/ Department	Original	Supplementary	Total grant	Actual expenditure	Excess expenditure
I-Revenue (voted)						
1.	12-Agriculture	248.13	2.58	250.71	278.18	27.47
2.	14-Revenue	257.90	201.41	459.31	551.25	91.94
3.	16-Pubic Works	270.93	52.46	323.39	338.32	14.93
4.	27-Higher Education	149.00	11.95	160.95	163.39	2.44
	Total- Revenue (voted)	925.96	268.40	1194.36	1331.14	136.78
II-Capital (voted)						
5.	17-Health and Medical Education	86.08	85.50	171.58	184.03	12.45
6.	20-Tourism	60.25	13.13	73.38	78.91	5.53
7.	26-Fisheries	7.00	2.80	9.80	11.10	1.30
	Total- Capital (voted)	153.33	101.43	254.76	274.04	19.28
	Total (I+II)	1079.29	369.83	1449.12	1605.18	156.06

Appendix-2.2

(Reference: Paragraph: 2.4; Page: 34)

Year-wise details of excess expenditure for the years 1980-81 to 2006-07 pending with Finance Department for regularisation

Year	No. of Grants/ Appropriations	Grant/Appropriation No.	Amount (Rupees in crore)
1980-81	16	1,5,6,7,8,9,12,13,14,16,18, 19,20,21,22,23	227.90
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
		Total:	66660.72

Appendix-2.3

(Reference: Paragraph: 2.5; Page: 34)

Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

S.No	Name of Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Actual Expenditure	Saving
	I- Revenue (voted)					
1.	4-Information Department	16.40	0.38	16.78	14.41	2.37
2.	11-Industries and Commerce Department	89.15	3.68	92.83	84.89	7.94
3.	20-Tourism Department	47.20	2.56	49.76	47.13	2.63
4.	24-Hospitality and Protocol Department	72.23	7.60	79.83	71.56	8.27
5.	26-Fisheries Department	19.27	0.10	19.37	18.98	0.39
	Total-I	244.25	14.32	258.57	236.97	21.60
	II-Revenue (Charged)					
6.	1-General Administration Department	4.57	0.24	4.81	4.53	0.28
7.	9-Parliamentary Affairs Department	0.34	0.19	0.53	0.22	0.31
8.	10-Law Department	7.85	0.10	7.95	6.46	1.49
	Total-II	12.76	0.53	13.29	11.21	2.08
	III-Capital (Voted)					
9.	1-General Administration Department	28.99	7.08	36.07	22.34	13.73
10.	5-Ladakh Affairs Department	116.25	29.19	145.44	1.11	144.33
11.	12-Agriculture Production Department	85.81	9.61	95.42	42.40	53.02
12.	13-Animal Husbandry Department	9.86	3.61	13.47	6.44	7.03
13.	22-Irrigation and Flood Control Department	238.40	4.17	242.57	114.13	128.44
14.	27-Higher Education Department	79.25	3.78	83.03	61.87	21.16
	Total-III	558.56	57.44	616.00	248.29	367.71
	Grand Total	815.57	72.29	887.86	496.47	391.39

Appendix-2.4

(Reference: Paragraph: 2.5; Page: 34)

Excessive supplementary grant/appropriation

(Rupees in crore)

S. No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Expenditure	Saving
	Revenue (voted)					
1.	1-General Administration Department	82.14	1.94	84.08	82.18	1.90
2.	2-Home Department	1186.98	114.85	1301.83	1193.54	108.29
3.	9-Parliamentary Affairs Department	13.02	3.70	16.72	15.12	1.60
4.	13-Animal Husbandry Department	134.01	11.33	145.34	145.13	0.21
5.	22-Irrigation and Flood Control Department	187.45	11.60	199.05	188.62	10.43
	Total:	1603.60	143.42	1747.02	1624.59	122.43
	Capital (voted)					
6.	7-Education Department	72.12	38.23	110.35	80.93	29.42
7.	11-Industries and Commerce Department	78.34	12.74	91.08	83.09	7.99
8.	16-Public Works Department	466.46	35.37	501.83	491.05	10.78
9.	29-Transport Department	22.47	1.03	23.50	23.06	0.44
	Total:	639.39	87.37	726.76	678.13	48.63
	Grand Total:	2242.99	230.79	2473.78	2302.72	171.06

Appendix-2.5

(Reference: Paragraph: 2.5; Page: 34)

Cases where savings exceeded 10 per cent of the grant and more than Rs. one crore

(Rupees in crore)

S. No	Name of Grant and Grant number	Amount of grant/ appropriation	Expenditure	Saving (Percentage)
I-Revenue (voted)				
1.	3-Planning and Development Department	66.07	49.67	16.40 (25)
2.	5-Ladakh Affairs Department	160.27	116.42	43.85 (27)
3.	10-Law Department	64.27	38.70	25.57 (40)
4.	19-Housing and Urban Development Department	163.83	140.17	23.66 (14)
5.	29-Transport Department	15.47	13.10	2.37 (15)
II-Capital (voted)				
6.	2-Home Department	13.60	6.77	6.83 (50)
7.	3-Planning and Development Department	341.65	81.01	260.64 (76)
8.	4-Information Department	1.45	0.53	0.92 (63)
9.	6-Power Development Department	995.29	487.66	507.63 (51)
10.	8-Finance Department	370.00	5.35	364.65 (99)
11.	9-Parliamentary Affairs Department	0.50	0.40	0.10 (20)
12.	14-Revenue Department	101.93	3.26	98.67 (97)
13.	15-Consumer Affairs and Public Distribution Department	743.73	600.52	143.21 (19)
14.	18-Social Welfare Department	122.05	14.46	107.59 (88)
15.	19-Housing and Urban Development Department	167.83	61.22	106.61 (64)
16.	21-Forest Department	78.45	35.35	43.10 (55)
17.	25-Labour, Stationery and Printing Department	16.63	1.15	15.48 (93)
18.	28-Rural Development Department	393.48	107.73	285.75 (73)

Appendix-2.6

(Reference: Paragraph: 2.8; Page: 35)

Cases of persistent savings of more than 10 per cent during last 3 years

(Rupees in crore)

S.No.	Name of grant/appropriation	Amount of saving (Percentage in brackets)		
		2004-05	2005-06	2006-07
Revenue (voted)				
1.	4-Information Department	1.72 (14)	2.04 (14)	2.37 (14)
2.	19-Housing and Urban Development Department	13.99 (13)	39.41 (23)	23.66 (14)
3.	29-Transport Department	2.21 (17)	2.18 (14)	2.37 (15)
Capital (voted)				
4.	1-General Administration Department	6.90 (46)	17.19 (69)	13.72 (38)
5.	2-Home Department	38.23 (80)	50.76 (93)	6.83 (50)
6.	3-Planning and Development Department	240.25 (88)	166.97 (32)	260.63 (76)
7.	4-Information Department	0.35 (20)	0.34 (24)	0.92 (63)
8.	7-Education Department	14.98 (26)	23.80 (29)	29.42 (27)
9.	9-Parliamentary Affairs Department	0.34 (43)	0.55 (74)	0.10 (20)
10.	13-Animal Husbandry Department	4.59 (46)	3.74 (38)	7.03 (52)
11.	18-Social Welfare Department	36.65 (80)	70.70 (83)	107.59 (88)
12.	22-Irrigation and Flood Control Department	48.50 (37)	16.04 (14)	128.44 (53)
13.	25-Labour, Stationery and Printing Department	19.12 (97)	15.33 (92)	15.48 (93)

Appendix-2.7

(Reference: Paragraph: 2.9; Page: 35)

Statement showing expenditure incurred without budget provisions under various heads/sub-heads

(Rupees in lakh)

S. No	Grant/Head of Account	Amount	Amount
1.	1-General Administration Department		211.21
	2013-Council of Ministers	37.92	
	2070-Other Administrative Services	60.00	
	3435-Ecology and Environment	44.23	
	3451-Secretariat Economic Services	69.06	
2.	3-Planning and Development Department		526.42
	6851-Loans for villages and Small Industries	1.25	
	7475-Loans for other General Economic Services	525.17	
3.	7-Education Department		0.72
	6202-Loans for Education, Sports, Art and Culture	0.72	
4.	8-Finance Department		1.29
	2075-Miscellaneous General Services	1.29	
5.	14-Revenue Department		200.00
	4250-Capital Outlay on other Social Services	200.00	
6.	15-Consumer Affairs and Public Distribution Department		7.14
	5055-Capital Outlay on Road Transport	7.14	
7.	18-Social Welfare Department		7798.05
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	180.45	
	2235-Social Security and Welfare	7617.60	
8.	19-Housing and Urban Development Department		2885.63
	4217-Capital Outlay on Urban Development	2885.63	
9.	20-Tourism Department		75.82
	3452-Tourism Department	35.79	
	7452-Loans for Tourism	40.03	
10.	21-Forest Department		1392.03
	2406-Forestry and Wild Life	167.26	
	4406-Capital Outlay on Forestry and Wild Life	1224.77	
11.	23-Public Health Engineering Department		105.78
	2055-Police	105.78	
12.	25-Labour, Stationery and Printing Department		91.47
	2058-Stationery and Printing	12.35	
	2230-Labour and Employment	60.34	
	4058-Capital Outlay on Stationery and Printing	18.78	
13.	26-Fisheries Department		15.70
	2405-Fisheries	15.70	
14.	27-Higher Education Department		267.19
	2202-General Education	267.19	
15.	28-Rural Development Department		744.23
	4515-Capital Outlay on Rural Development	744.23	
16.	29-Transport Department		228.85
	5055-Capital Outlay on Road Transport	174.85	
	4070-Capital Outlay on Other Administrative Services	54.00	
	Grand Total		14551.53

Appendix-2.8

(Reference: Paragraph: 2.10; Page: 35)

Statement showing position of grants/appropriations where savings exceeded Rupees one crore during 2006-07 and where savings were either not fully surrendered or not surrendered at all

(Rupees in crore)

S. No	Name of Grant/Appropriation	Savings	Amount surrendered	Amount not surrendered
I-Revenue (voted)				
1.	1-General Administration Department	1.90	-	1.90
2.	2-Home Department	108.29	-	108.29
3.	Planning and Development Department	16.40	-	16.40
4.	4-Information Department	2.37	-	2.37
5.	5-Ladakh Affairs Department	43.84	-	43.84
6.	6-Power Development Department	191.79	-	191.79
7.	7-Revenue Department	58.75	-	58.75
8.	9-Parliamentary Affairs Department	1.59	-	1.59
9.	10-Law Department	25.57	12.13	13.44
10.	11-Irrigation and Flood Control Department	7.94	-	7.94
11.	17-Health and Medical Education Department	23.42	-	23.42
12.	19-Housing and Urban Development Department	23.66	-	23.66
13.	20-Tourism Department	2.62	-	2.62
14.	22-Irrigation and Flood Control	10.43	-	10.43
15.	24-Revenue Department	8.27	-	8.27
16.	29-Transport Department	2.37	-	2.37
	Total-I	529.21	12.13	517.08
II-Revenue (Charged)				
17.	10-Law Department	1.49	-	1.49
	Total-II	1.49		1.49
III- Capital (Voted)				
18.	1-General Administration Department	13.72	-	13.72
19.	2-Home Department	6.83	-	6.83
20.	3-Public Works Department	260.63	-	260.63
21.	5-Ladakh Affairs Department	144.33	-	144.33
22.	6-Power Development Department	507.63	244.53	263.10
23.	7-Education Department	29.42	-	29.42
24.	8-Finance Department	364.64	-	364.64
25.	11-Irrigation and Flood Control Department	7.99	-	7.99
26.	12-Agriculture Department	53.01	-	53.01
27.	13-Animal Husbandry Department	7.03	-	7.03
28.	14-Revenue Department	98.66	-	98.66
29.	15-Consumer Affairs and Public Distribution Department	143.21	24.67	118.54
30.	16-Public Works Department	10.78	-	10.78
31.	18-Social Welfare Department	107.59	-	107.59
32.	19-Housing and Urban Development	106.61	11.53	95.08
33.	21-Forest Department	43.10	31.84	11.25
34.	22-Irrigation and Flood Control Department	128.44	-	128.44
35.	25-Labour, Stationery and Printing Department	15.48	-	15.48
36.	27-Higher Education Department	21.15	-	21.15
37.	28-Rural Development Department	285.75	11.60	274.15
	Total-III	2356	324.17	2031.83
	Grand Total: (I, II & III)	2886.70	336.30	2550.40

Appendix-3.1.1

(Reference: Paragraph: 3.1.11; Page: 44)

Statement showing non-availability of foodgrains at sale centres between 2002-03 and 2005-06

S.No	Name of District	2002-03	2003-04	2004-05	2005-06	2006-07
Jammu District		(Delay in months in respect of rice, sugar, wheat and <i>atta</i>)				
1.	Surinsar			1-7	3-5	-
2.	Jandrah			1-3	1-6	1-2
3.	Sunjwan			3	1-3	2-6
4.	Dodi Colony	12	12	12	12	3-7
5.	Purkhoo Camp				2	2
6.	Kote		1	1	1	-
7.	Uttarbeni		1-6	2-12	3-12	-
8.	Nagrota			1		-
9.	Depot No 3	3-4	12	3	1	-
10.	Purmandal			6	2-9	-
11.	S/D No 1&5		3-12	1-12		-
12.	Sumb		1-6	6-9	3	-
Poonch District^φ						
1.	Sawjian		1	1	1-7	-
2.	Loren			1	2	-
3.	Bedar (Mandi)		5	4-7	2-3	-
4.	Mandi			1	2-3	-
5.	Loyalbella				3-4	-
6.	Bandi chichian	1-3	10-13	2-8		-
7.	Shindra (Poonch)	11-12	2-5		3	-
8.	SD-B Poonch	1-2	1-2	1-2	2-5	-
9.	SD-A Poonch				1-5	-
10.	SD-C Poonch	1-6	2-7	3	1-2	-
11.	SD-D Poonch			3-7	4-10	-
Rajouri District						-
1.	SD-C		1-4	3-12	1-12	12
2.	Doongi		1			
3.	SD-B			3-11		12
4.	Fatehpur				3	3-12
5.	Lamberi		1-5	1-12	1-12	2-8
6.	Sundarbani			2	1-8	4-11
Total Sale centres: 29						

^φ In respect of District Poonch, the relevant information for the year 2006-07 was awaited (September 2007)

Appendix-3.2.1

(Reference: Paragraph: 3.2.9.2; Page: 60)

Statement showing name of Agencies against whom the amount on account of compensatory afforestation is outstanding

(Rupees in crore)

Jammu Province	Name of the Agency		Amount outstanding	Period since
	1.	National Hydro Electric Power Corporation	151.42	June 2005
	2.	GRAF	14.03	1986 -2004
	3.	Railway	0.14	2000 to 2003
	4.	Army	0.39	1999-2005
	5.	Power Grid Corporation of India	0.22	2005
	6.	Patnitop Development Authority	0.60	1998-2004
	7.	Other State Government Department	14.60	1986 to 2006
Kashmir Province	1.	Army	3.99	May 2006
	2.	GRAF	3.16	October 2005
	Total outstanding		188.55	

Appendix-3.2.2

(Reference: Paragraph: 3.2.12; Page: 67)

**Statement showing sanctioned strength and men in position as on March 2007 in
Forest Territorial, Forest Protection Force and Social Forestry Department**

S. No	Particulars of the post	Sanctioned strength			Effective strength				
		Territorial	Forest Protection Force	Social Forestry	Total	Territorial	Forest Protection Force	Social Forestry	Total
1.	Executive	450	93	19	562	295	19	19	333
2.	Range Officers, Inspectors, Foresters	1440	150	118	1708	1366	59	106	1531
3.	Forests Guards	4185	1500	150	5835	3899	808	150	4857
4.	Drivers	60	127	25	212	60	55	25	140
5.	Class-IV	3640	184	55	3879	3640	237	49	3926
6.	Watchers	82	Nil	Nil	82	82	696	Nil	778
7.	Helpers	Nil	Nil	1540	1540	Nil	Nil	2010	2010
8.	Others	1308	203	161	1672	1249	142	148	1539
	Total	11165	2257	2068	15490	10591	2016	2507	15114

Appendix-3.3.1

(Reference: Paragraph: 3.3.13; Page: 80)

Statement showing details of unauthorised colonies not regularised

(Rupees in lakh)

S. No.	Name of colonies	Total land to be regularised		Land yet to be regulated		Rate per kanal	Total amount
		Kanal	Marla	Kanal	Marla		
1.	Jogi Gate	24	02	17	09	0.15	2.67
2.	Purani Roulki	40	06	29	00	0.20	5.80
3.	Chand Nagar	41	15	40	00	0.40	16.00
4.	New Plots	55	10	08	08	0.40	3.18
5.	Mahesh Pura	54	07	33	02	0.25	8.25
6.	Gorkha Nagar	64	03	55	13	0.15	8.25
7.	Ashok Nagar	50	02	50	02	0.40	20.00
8.	Pulpar colony	44	00	44	00	0.15	6.60
9.	Bathindi Narwal	07	10	07	10	0.20	1.50
10.	Landoi Choi	104	03	35	01	0.40	14.00
11.	Dhodhi Gujjar Colony (Sunjawan)	172	14	157	09	0.25	39.35
12.	Bazighar Basti	30	05	11	14	0.15	1.75
13.	Gurha Bakshi Nagar	57	11	26	14	0.10	2.67
14.	Rajpura Mangotrian	258	07	63	00	0.10	6.30
15.	Shiekh Nagar	09	01	00	11	0.10	0.06
16.	Nanak Nagar	1278	01	431	01	0.40	172.40
17.	Mana Basti	141	00	130	05	0.15	19.50
(A) Total (17-colonies)		2439	07	1140	00		328.28
18.	Gujjar Nagar	75	05	13	16	} NA [♦]	
19.	Kanji House	03	05	01	07		
20.	Prem Nagar	253	15	55	10		
21.	Jawahar Nagar	132	08	50	-		
22.	Pacca Talab	33	03	11	17		
23.	Vikram Nagar	102	03	31	07		
24.	Rashem Ghar Colony	26	10	8	00		
25.	Mazdoor Basti	85	16	15	13		
26.	Bhagwati Nagar	141	07	42	19		
27.	Krishna Nagar	57	07	17	18		
28.	Subash/Shiv Nagar	42	16	19	01		
(B) Total (11-colonies)		953	15	267	08		
Total (28-colonies A+B)		3393	02	1407	08		

♦ Information though called for was not furnished to audit

Appendix-3.4.1
(Reference: Paragraph 3.4.9.3; Page: 93)
Statement showing details of idle/unfruitful investment of Rs. 12.26 crore

Non-development of source/dispute over source

(Rupees in lakh)

S. No	Water Supply Scheme	PHE Division	Estimated cost		Year of start	Stipulated year of completion	Position of Administrative approval	Expenditure ending	Scope (Habitations) (In numbers)	Reasons
			Original	Revised						
1.	Mandli	Kathua	64.94	131.85	2000-2001	2002-2003	Accorded	63.80 (3/2005)	3	Source identified but not developed. Service Reservoir shifted to new site on recommendations of MLA to accommodate new population. Fund not available.
2.	Deval Tilla		155.00	211.60	1999-2000	2002-2003	Accorded	155.00 (3/2006)	1	Dispute over source
3.	Katli		77.75	124.00	2000-2001	2001-2002	Accorded	77.75 (3/2006)	2	Two Trial pits failed, 3 rd identified and dugwell completed (80 per cent) necessitated cost escalation and revision Rising Mains incomplete.
4.	Imala Dhaloti		54.20	90.37	2000-2001	2001-2002	Accorded	54.20 (3/2005)	4	Original tube well source depleted. New tube well at Dhaloti stands drilled by PHE, GWDD Jammu but not handed over.
5.	Hanga	Doda	57.80	116.94	2000-2001	2001-2002	Accorded	57.80 (3/2005)	13	Original source would contaminate during rains, source was to be changed. Scheme revised due to increase in cost of material. Further funds are awaited. Hence scheme not completed.
6.	Jangalwar		24.40	NA	2003-2004	2003-2004	Not accorded	15.10 (1/2007)	1	Work not executed due to dispute over source
7.	Sezen Menchar		70.80	86.59	2001-2002	2002-2003	Not accorded	71.00 (3/2006)	1	Main work (Gravity Main) could not be executed due to shortage of funds since 2005-06.
8.	Haleeja		40.95	Nil	2003-2004	2005-2006	Not accorded	13.48 (1/2007)	1	Work could not be completed due to dispute over source.
9.	Friends Colony Humhama	Budgam	29.71	Nil	2003-2004	2006-2007	Not accorded	29.71 (3/2006)	1	Tube well abandoned by PHE GWDD Srinagar. Scheme could not be completed due to technical reason and not proposed during 2006-2007.
10.	Chitroo Dangerpora		47.55	65.40	2003-2004	2005-2006	Not accorded	17.86 (3/2006)	2	Dispute with locals. Work started in 2006-2007.
11.	Goran	Samba	82.00	149.50	1999-2000	2000-2001	Not accorded	82.00 (3/2003)	10	In rainy season the filtration plant (source) used to remain non-functional/closed. Two dugwell were proposed but due to change in site and working plan of the project there was cost escalation and scheme revised.
12.	Chattala		82.40	132.50	2000-2001	2001-2002	Not accorded	82.40 (3/2006)	3	Tube well was proposed to be drilled but later on shifted to Mohra Gurgi. Work not taken up due to land dispute which was later resolved but caused delay and cost escalation.
13.	Uggergund	Shopian	37.00	Nil	2004-2005	2005-2006	Not accorded	18.57 (3/2006)	2	Source run into dispute. Revised project with tube well as source formulated as per the directions of Minister. Work under progress.

Appendices

Appendix-3.4.1 (concl.)

14.	Barakh	Reasi	64.00	136.47	2003-2004	2004-2005	Accorded	68.13 (3/2006)	1	Tube well bored but not made functional due to non-availability of machinery from PHE (M&P) Jammu.
15.	Khani Dharamsal	Poonch	69.00	92.30	2001-2002	2003-2004	Not accorded	68.99 (3/2006)	4	Laying of Rising Main, gravity, distributory main and electric works not done. Scheme not commissioned due to non-receipt of balance funds.
16.	Lopara	Kishtwar	35.40	51.15	2001-2002	2003-2004	Not accorded	37.86 (3/2004)	1	Gravity main, distribution system and source left half way and could not be completed due to non-receipt of funds.
17.	Bala	Akhnoor	40.00	69.00	2003-2004	2005-2006	Not accorded	40.00 (3/2006)	1	Originally framed by constructing a dugwell. While digging a trial pit at site-inadequate water was found. Two existing wells were interconnected. Revised project formed but no funding was made. Scheme could not be commissioned.
Total:	17 Schemes	Nine Divisions	1032.90	1457.67	1999-2000 to 2004-2005	2001-2002 to 2005-2006	Accorded=6 Not accorded=11	953.67 (3/2004 to 1/2007)		

Depletion of source

18	Goshti	Doda	20.30	44.90	2002-2003	2004-2005	Accorded	20.30 (3/2005)	1	Scheme could not be completed due to source depletion.
19.	Narrad	Poonch	22.40	31.31	2001-2002	2003-2004	Not accorded	22.40 (3/2004)	1	Depletion of original source. New source to be identified. No work executed from 2004-2005.
20.	Sarna	Samba	83.00	162.80	1999-2000	2000-2001	Not accorded	83.00 (3/2003)	11	Shifting of tube well site due to depletion of source. Coverage of habitations could not be achieved due to depletion of water in existing dug well..
21.	Durbuk Modh Bazar	Leh	24.95	47.03	2002-2003	2003-2004	Not accorded	23.37 (3/2005)	1	Could not be made functional due to depletion of spring source.
Total:	4 Schemes	4 Divisions	150.65	286.04	1999-2000 to 2002-2003	2000-2001 to 2004-2005	Accorded=1 Not accorded=3	149.07 (3/2003 to 3/2005)		

Land dispute/price escalation

22.	Uzram Pathri	Shopian	58.80	74.32	2001-2002	2005-2006	Not accorded	58.80 (3/2006)	5	The landowner initially agreed for land compensation but later on changed his mind and asked for engagement in lieu of land. The landowner also occupied infrastructure.
23.	Malpur	Akhnoor	65.65	90.40	2001-2002	2003-2004	Accorded	64.75 (3/2004)	7	OHT not taken up due to non-availability of adequate funds since 3/2004. Scheme revised due to price escalation.
Total:	2 Schemes	2 Divisions	124.45	164.72	2001-2002	2003-2004 to 2005-2006	Accorded=1 Not accorded=1	123.55 (3/2004 to 3/2006)	12	
Grand Total	23 Schemes	15 Divisions	1308.00	1908.43	1999-2000 to 2004-2005	2000-2001 to 2005-2006	Accorded=8 Not accorded=15	1226.29 (3/2003 to 1/2007)	77	

Appendix 3.7.1

(Reference: Paragraph 3.7.8; Page 139)

List of activities for implementation in Community Information Centres as identified in Content Development Plan

S.No	Name of content
1.	Government schemes
2.	Local News
3.	CIC website
4.	J&K Certificates information system
5.	Information on Below Poverty Line (BPL)
6.	Local Mandi rates
7.	Marriages Bureau
8.	Office automation of BDO office
9.	CIC as Bill deposit centres
10.	Classified Telephone Directory
11.	Publishing Local Tenders
12.	Display of local products on web
13.	Record of Rights (Land Records)
14.	Registration of Employment and Information about employability
15.	Approved Haj List
16.	Information on Local Development works
17.	Information on Facilities
18.	Block level Peculiar information Database
19.	Income Generation Information
20.	Public Grievance Management Information System

Appendix-7.1

(Reference: Paragraphs: 7.1.3, 7.1.4 and 7.1.5; Page: 207)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2007 in respect of Government companies and Statutory corporations

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other ^ψ loans received during the year	Loans outstanding at the close of 2006-07* according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(A) Working Government Companies															
Agriculture and Allied Sector															
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	259.92	93.76	Nil	Nil	353.68	Nil	48.26	Nil	1727.22	Nil	1727.22	4.88:1 (4.80:1)	4009.43	365
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	73.71	Nil	1123.36	3030.09	4153.45	4.51:1 (4.35:1)	NA	446
Sector-wise Total:		859.92	413.76	Nil	Nil	1273.68	Nil	121.97	Nil	2850.58	3030.09	5880.67	4.62:1 (4.48:1)	4009.43	811
Industry Sector															
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	912.00	Nil	29283.92	1141.32	30425.24	17.06:1 (16.15:1)	798.31	2158
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	274.41	Nil	274.41	0.88:1 (0.88:1)	32251.52	376

^ψ Includes loans received from financial institutions, bonds, etc.

* Long-term loans only

Appendices

Appendix-7.1 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2006-07 according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
5.	Jammu and Kashmir State Industrial Development Corporation Limited	1764.64	Nil	Nil	Nil	1764.64	Nil	Nil	Nil	5.00	2085.16	2090.16	1.18:1 (1.18:1)	960.15	564
	Sector-wise Total:	3860.32	Nil	Nil	Nil	3860.32	Nil	912.00	Nil	29563.33	3226.48	32789.81	8.49:1 (8.19:1)	34009.98	3098
Handloom and Handicrafts Sector															
6	Jammu and Kashmir State Handloom Development Corporation Limited	239.43	150.07	Nil	Nil	389.50	30.00	165.54	Nil	5463.00	Nil	5463.00	14.01:1 (13.72:1)	405.00	470
7	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	670.12	89.00	Nil	Nil	759.12	Nil	165.00	Nil	3070.40	140.00	3210.40	4.23:1 (3.98:1)	916.48	427
	Sector-wise Total:	909.55	239.07	Nil	Nil	1148.62	30.00	330.54	Nil	8533.40	140.00	8673.40	7.55:1 (7.11:1)	1321.48	897
Mining Sector															
8	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	454.00	Nil	24369.43	Nil	24369.43	30.46:1 (26.18:1)	783.32	1826
	Sector-wise Total:	800.00	Nil	Nil	Nil	800.00	Nil	454.00	Nil	24369.43	Nil	24369.43	30.46:1 (26.18:1)	783.32	1826

Appendices

Appendix-7.1 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2006-07 according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Construction Sector															
9	Jammu and Kashmir Projects Construction Corporation Limited	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	Nil	Nil	Nil	- (0.20:1)	NA	1090
10	Jammu and Kashmir Police Housing Corporation Limited	205.00	Nil	Nil	Nil	205.00	Nil	Nil	Nil	Nil	Nil	Nil	- (-)	769.18	43
	Sector-wise Total:	357.50	Nil	Nil	Nil	357.50	Nil	Nil	Nil	Nil	Nil	Nil	- (0.08:1)	769.18	1133
Development of Economically Weaker Sections Sector															
11	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	1017.00	940.71	Nil	Nil	1957.71	70.00	30.00	639.54	Nil	1711.90	1711.90	0.87:1 (0.24:1)	Nil-	113
12	Jammu and Kashmir State Women's Development Corporation Limited	433.53	Nil	Nil	Nil	433.53	50.00	30.00	Nil	50.00	1136.76	1186.76	2.74:1 (2.35:1)	Nil-	34
	Sector-wise Total:	1450.53	940.71	Nil	Nil	2391.24	120.00	60.00	639.54	50.00	2848.66	2898.66	1.21:1 (0.60:1)	Nil	147

Appendices

Appendix-7.1 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2006-07 according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Manpower (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Cement Sector														
13	Jammu and Kashmir Cements Limited	1999.67	Nil	Nil	Nil	1999.67	100.00	Nil	2600	406.91	2600.00	3006.91	1.50:1 (0.21:1)	7428.53	829
	Sector-wise Total:	1999.67	Nil	Nil	Nil	1999.67	100.00	Nil	2600	406.91	2600.00	3006.91	2 (0.2)	7428.53	829
	Tourism Sector														
14.	Jammu and Kashmir State Tourism Development Corporation Limited	2350.83	Nil	Nil	Nil	2350.83	Nil	Nil	Nil	426.00	Nil	426.00	0.18:1 (0.18:1)	1689.57	1082
15	Jammu and Kashmir State Cable Car Corporation Limited	2382.00	Nil	Nil	Nil	2382.00	Nil	Nil	Nil	Nil	Nil	Nil	NA (-)	676.27	25
	Sector-wise Total:	4732.83	Nil	Nil	Nil	4732.83	Nil	Nil	Nil	426.00	Nil	426.00	0.09:1 (0.09:1)	2365.84	1107
	Power Sector														
16.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	Nil	68878.00	Nil	215725.00	215725.00	431.45:1 (333.27:1)	12021.00	4059
	Sector-wise Total:	500.00	Nil	Nil	Nil	500.00	Nil	Nil	68878.00	Nil	215725	215725	431.45:1 (333.27:1)	12021.00	4059
	Finance Sector														
17	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2270.24	4847.77	Nil	Nil	Nil	Nil	62018.95	62018.95	12.79:1 (5.44:1)	189932.52	6847
	Sector-wise Total:	2577.53	Nil	Nil	2270.24	4847.77	Nil	Nil	Nil	Nil	62018.95	62018.95	12.79:1 (5.44:1)	189932.52	6847
	Total-(A)	18047.85	1593.54	Nil	2270.24	21911.63	250.00	1878.51	72117.54	66199.65	289589.18	355788.83	16.24:1 (12.11:1)	252641.28	20754

Appendices

Appendix-7.1 (Contd.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2006-07 according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Man-power (number of employees)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(B)	Working Statutory Corporations														
	Transport Sector														
18.	Jammu and Kashmir State Road Transport Corporation	9082.06	1501.09	Nil	Nil	10583.15	Nil	1727.97	500	31706.04	1514.01	33220.05	3.13:1 (2.97:1)	6822.35	4654
	Sector-wise Total:	9082.06	1501.09	Nil	Nil	10583.15	Nil	1727.97	500	31706.04	1514.01	33220.05	3.13:1 (2.97:1)	6822.35	4654
	Finance Sector														
19.	Jammu and Kashmir State Financial Corporation Limited	4347.40	2092.40	Nil	19.91	6459.71	Nil	Nil	Nil	16.57	5682.68	5699.25	0.88:1 (0.92:1)	NA	290
	Sector-wise Total:	4347.40	2092.40	Nil	19.91	6459.71	Nil	Nil	Nil	16.57	5682.68	5699.25	0.88:1 (0.92:1)	NA	290
	Forest Sector														
20.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	7522.00	Nil	7522.00	8.33:1 (9:1)	8469.19	4400
	Sector-wise Total:	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	7522.00	Nil	7522.00	8.33:1 (9:1)	8469.19	4400
	Total (B) :	14332.46	3593.49	Nil	19.91	17945.86	Nil	1727.97	500.00	39244.61	7196.69	46441.30	2.59:1 (2.53:1)	15291.54	9344
	Grand Total (A+B):	32380.31	5187.03	Nil	2290.15	39857.49	250.00	3606.48	72617.54	105444.26	296785.87	402230.13	10.09:1 (7.76:1)	267932.82	30098

Appendices

Appendix-7.1 (Concl.)

S.No	Sector and name of the Company/ Corporation	Paid-up capital at the end of the current year					Equity/loans received out of budget during the year		Other loans received during the year	Loans outstanding at the close of 2006-07 according to the information furnished by the PSUs			Debt-Equity ratio for 2006-07 (previous year)	Turn-over	Manpower (number of employees)		
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Government	Others	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
(C)	Non-working company ♦																
1	Tawi Scooters Limited	80.40	Nil	Nil	Nil	80.40	Nil	Nil	Nil	83.21	Nil	83.21	1.03:1 (1.03:1)	-	NA		
2.	Himalayan Wool Combers Limited	136.50	Nil	Nil	Nil	136.50	Information not available										
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a Subsidiary of Himalayan Wool Combers Limited)	40.00	Nil	Nil	Nil	40.00	Information not available										
	Total-(C)	256.90	Nil	Nil	Nil	256.90	Nil	Nil	Nil	83.21	Nil	83.21	0.32:1 (0.32:1)	-	2		
	Grand Total (A+B+C):	32637.21	5187.03	Nil	2290.15	40114.39	250.00	3606.48	72617.54	105527.47	296785.87	402313.34	10.03:1 (7.71:1)	267932.82	30098		

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2006-07, figures are provisional as given by the companies and corporations)

♦ Non-working Companies/Corporation include Companies/Corporation under liquidation, merger/closure.

Appendices

Appendix-7.2

(Reference: Paragraphs 7.1.6, 7.1.7, 7.1.13 and 7.1.14; Pages: 208-211)

Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalised

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed [♥]	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
(A)-Working Government Companies													
Agriculture and Allied Sector													
1	Jammu and Kashmir State Agro Industries Development Corporation Limited	Agriculture Production	30 January 1970	1991-92	2006-07	(+) 47.96	Nil	353.68	(-) 564.44	(-) 93.83	(-) 51.62	-	15
2	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	-do-	10 April 1978	1992-93	2004-05	(-) 607.01	Nil	920.00	(-) 3677.19	(+) 1079.03	(-) 104.37	-	14
Sector-wise Total:						(-) 559.05		1273.68	(-) 4241.63	(+) 985.20	(-) 155.99	-	
Industry Sector													
3.	Jammu and Kashmir Industries Limited	Industries and Commerce	4 October 1960	2000-01	2007-08	(-) 2179.48	Nil	1626.64	(-) 23258.03	(-) 3217.78	(-) 641.08	-	6
4	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1987-88	2006-07	(+) 19.18	Nil	220.85	Nil	(+) 485.12	(+) 32.29	6.66	19
5.	Jammu and Kashmir State Industrial Development Corporation Limited	-do-	17 March 1969	1998-99	2006-07	(-) 850.01	Nil	1764.63	(-) 4828.58	(+) 5279.95	(-) 542.81	-	8
Sector-wise Total:						(-) 3010.31		3612.12	(-) 28086.61	(+) 2547.29	(-) 1151.60	-	
Handloom and Handicrafts Sector													
6	Jammu and Kashmir State Handloom Development Corporation Limited	Industries and Commerce	29 June 1981	1996-97	2006-07	(-) 184.77	Nil	299.90	(-) 571.97	(+) 909.46	(-) 114.80	-	10

♥ Capital employed represents Net Fixed Assets (including capital work-in-progress) plus working capital (current assets minus current liability).

Appendices

Appendix-7.2 (Contd.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
7	Jammu and Kashmir Handicrafts (Sales and Export) Development Corporation Limited	-do-	6 June 1970	1996-97	2006-07	(-) 399.63	Nil	402.62	(-) 1889.87	(+) 208.81	(-) 290.64	-	10
Sector-wise Total:						(-) 584.40		702.52	(-) 2461.84	(+) 1118.27	(-) 405.44	-	
Mining Sector													
8	Jammu and Kashmir Minerals Limited	Industries and Commerce	5 February 1960	1992-93	2006-07	(-) 430.00	Nil	800.00	(-) 2432.66	(+) 204.51	(-) 429.82	-	14
Sector-wise Total:						(-) 430.00		800.00	(-) 2432.66	(+) 204.51	(-) 429.82	-	
Construction Sector													
9	Jammu and Kashmir Projects Construction Corporation Limited	Public Works	22 May 1965	1988-89	2005-06	(+) 23.14	Nil	145.00	(-) 72.97	(+) 86.47	(+) 27.99	32.37	18
10	Jammu and Kashmir Police Housing Corporation Limited	Home	26 December 1997	1999-00	2006-07	(+) 14.99	(-) 1.11	200.00	(-) 2.69	(+) 206.04	(+) 14.99	7.28	7
Sector-wise Total:						(+) 38.13		345.00	(-) 75.66	(+) 292.51	(+) 42.98	14.69	
Development of Economically Weaker Sections Sector													
11	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Social Welfare	April 1986	1994-95	2006-07	(+) 28.97	Nil	625.77	Nil	(+) 1048.18	(+) 32.17	3.07	12
12	Jammu and Kashmir State Women's Development Corporation Limited*	-do-	10 May 1991	1994-95	2006-07	(-) 3.37	Nil	0.10	(-) 3.80	(+) 3.86	(-) 3.37	-	12
Sector-wise Total:						(+) 25.60		625.87	(-) 3.80	(+) 1052.04	(+) 28.80	2.74	

^ The Company had finalised its first Balance Sheet. Paid-up capital, fixed assets and current liabilities are shown as 'Nil'.

Appendices

Appendix-7.2 (Contd.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
Cement Sector													
13	Jammu and Kashmir Cements Limited	Industries and Commerce	24 December 1974	1995-96	2004-05	(+) 54.75	NIL	1549.67	(-) 895.84	(+) 2388.64	(+) 198.40	8.30	11
Sector-wise Total:						(+) 54.75	Nil	1549.67	(-) 895.84	(+) 2388.64	(+) 198.40	8.30	
Tourism Sector													
14	Jammu and Kashmir State Tourism Development Corporation Limited	Tourism	13 February 1970	1990-91	2004-05	(-) 91.71	Nil	841.13	(-) 283.16	(+) 626.15	(-) 91.71	-	16
15	Jammu and Kashmir State Cable Car Corporation Limited ^φ	-do-	28 November 1988	1994-95	2005-06	Nil	Nil	2352.12	Nil	(+) 2298.75	Nil	-	12
Sector-wise Total:						(-) 91.71	Nil	3193.25	(-) 283.16	(+) 2924.90	(-) 91.71	-	
Power Sector													
16	Jammu and Kashmir State Power Development Corporation Limited	Power Development	16 February 1995	1999-00	2006-07	(-) 2720.46	(-) 95.51	500.00	(-) 4293.99	(+) 91006.51	(-) 1384.70	-	7
Sector-wise Total:						(-) 2720.46	-	500.00	(-) 4293.99	(+) 91006.51	(-) 1384.70	-	
Finance Sector													
17	Jammu and Kashmir Bank Limited	Finance	10 October 1938	2006-07	2007-08	(+) 27448.63	Nil	(+) 4849.21	-	(+) 1800917.39	(+) 140596.82	7.80	-
Sector-wise Total:						(+) 27448.63	Nil	(+) 4849.21	-	(+) 1800917.39	(+) 140596.82	7.80	-
Total-A						(+) 20171.18		(+) 17451.32	(-) 42775.19	(+) 1903437.26	(+) 137247.74	7.21	
(B) Working Statutory corporations													
Transport Sector													
18.	Jammu and Kashmir State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	2004-05	2006-07	(-) 5467.14	(-) 1457.01	10951.15	(-) 59891.66	(-) 18455.00	(-) 2647.00	-	2
Sector-wise Total:						(-) 5467.14		10951.15	(-) 59891.66	(-) 18455.00	(-) 2647.00	-	-

^φ The Company (Serial number A-15) had not prepared Profit and Loss Account, as it had not commenced business activities

Appendices

Appendix-7.2 (concl.)

S.No	Sector and name of the Company/ Corporation	Name of the Department	Date of incorporation	Period of Accounts	Year in which accounts finalised	Net profit(+)/ Loss(-)	Net impact of Audit comments	Paid-up capital	Accumulated profit (+)/ loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
Financing Sector													
19.	Jammu and Kashmir State Financial Corporation	Finance	2 December 1959	2004-05	2007-08	(+) 463.64	(-) 617.00	6459.71	(-) 19249.89	(+) 22669.00	(+) 2353.11	10	2
Sector-wise Total:						(+) 463.64		6459.71	(-) 19249.89	(+) 22669.00	(+) 2353.11	10	
Forest Sector													
20.	Jammu and Kashmir State Forest Corporation	Forest	10 May 1978	Accounts for the years 1996-97 and onwards not received. (The Corporation was incorporated in 1978-79, however, its audit was entrusted to the CAG from 1996-97)								10	
Total B:						(-) 5003.50	(-) 2074.01	17410.86	(-) 79141.55	(+) 4214.00	(-) 293.89	(-) 6.97	-
Total (A) + (B)						(+) 15167.68		34862.18	(-) 121916.74	(+) 1907651.26	(+) 136953.85	7.18	
(C)-Non- Working Companies													
1.	Tawi Scooters Limited	Industries and Commerce	15 December 1976	1989-90	1991-92	(-) 6.14	Nil	80.40	(-) 104.23	(+) 58.69	(-) 1.25	-	17
2.	Himalyan Wool Combers Limited	Industries and Commerce	24 January 1978	1999-2000	2000-01	(-) 129.05	Nil	136.50	(-) 1049.02	(-) 171.39	(-) 117.80	-	7
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a subsidiary of Himalyan Wool Combers Limited)	Industries and Commerce	29 November 1991	1991-92	1999-2000	(-) 0.03	Nil	Nil	(-) 0.03	Nil	-	-	15
Total-C						(-) 135.22	Nil	216.90	(-) 1153.28	(-) 112.70	(-) 119.05	-	
Grand total (A+B+C):						(+) 15032.46	-	35079.08	(-) 123070.02	(+) 1907538.56	(+) 136834.80	7.17	-

Appendix-7.3

(Reference: Paragraph 7.1.5; Page: 207)

Statement showing subsidy received, waiver of dues, loans on which moratorium allowed and loans converted into equity during the year and subsidy receivable and guarantees outstanding at the end of March 2007

(Amount: Rupees in lakh)

S.No	Name of the Public Sector Undertaking	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
(A) Govt. Companies																
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>	<i>10</i>	<i>11</i>	<i>12</i>	<i>13</i>	<i>14</i>	<i>15</i>	<i>16</i>	<i>17</i>
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	91.58 (Subsidy)	15.00 (Subsidy)	Nil	106.58	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	Nil	73.71 (grants)	Nil	73.71	Nil (3030.09)	Nil	Nil	Nil	Nil (3030.09)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	Nil	Nil	Nil	Nil	Nil (987.00)	Nil	Nil	Nil (987.00)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	Nil	80.00 (Grants)	Nil	80.00 (Grants)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5.	Jammu and Kashmir State Industrial Development Corporation Limited	580.00 (grants)	249.00 (Grants)	Nil	829.00 (Grants)	Nil	Nil (2085.16)	Nil	Nil	Nil (2085.16)	Nil	Nil	Nil	Nil	Nil	Nil
6.	Jammu and Kashmir State Handloom Development Corporation Limited	Nil	128.05 (Grants)	Nil	128.05	Nil (150.00)	Nil	Nil	Nil	Nil (150.00)	Nil	Nil	Nil	Nil	Nil	Nil
7.	Jammu and Kashmir State Handicrafts (Sales and Export) Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8.	Jammu and Kashmir Minerals Limited	Nil	67.70 (Grants)	Nil	67.70	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
9.	Jammu and Kashmir Projects Construction Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil

Appendix-7.3 (contd.)

S.No.	Name of the Public Sector Undertaking	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
10	Jammu and Kashmir Police Housing Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
11.	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Nil	70.00 (Subsidy) 33.00 (Grants)	Nil	70.00 (Subsidy) 33.00 (Grants)	Nil	700.00 (1712.10)	Nil	Nil	700.00 (1712.10)	Nil	Nil	Nil	Nil	Nil	Nil
12.	Jammu and Kashmir State Women's Development Corporation Limited	Nil	100.00 (Grants)	Nil	100.00	Nil	Nil (427.60)	Nil	Nil	Nil (427.60)	Nil	Nil	Nil	Nil	Nil	Nil
13.	Jammu and Kashmir Cements Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
14.	Jammu and Kashmir State Tourism Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
15.	Jammu and Kashmir State Cable Car Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
16.	Jammu and Kashmir State Power Development Corporation Limited	16710.00 (Grants)	17939.00 (Grants)	Nil	34649.00	Nil (30319.00)	236269.00 (185406.00)	Nil	Nil	236269.00 (215725.00)	Nil	Nil	Nil	Nil	Nil	Nil
17.	Jammu and Kashmir Bank Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (A):	17381.58	18755.46	Nil	36137.04	Nil (33499.09)	236969.00 (190617.86)	Nil	Nil	236969.00 (224116.95)	Nil	Nil	Nil	Nil	Nil	Nil
(B)	Working Statutory Corporation															
18.	Jammu and Kashmir State Road Transport Corporation	Nil	Nil	Nil	Nil	500.00 (600.00)	Nil	Nil	Nil	500.00 (600.00)	Nil	Nil	Nil	Nil	Nil	Nil
19.	Jammu and Kashmir State Financial Corporation	Nil	Nil	Nil	Nil	Nil	Nil (5650.00)	Nil	Nil	Nil (5650.00)	Nil	Nil	Nil	Nil	Nil	Nil

Appendix-7.3 (concl.)

S.No.	Name of the Public Sector Undertaking	Subsidy and grants received during the year				Guarantees received during the year and outstanding at the end of the year					Waiver of dues during the year				Loans on which Moratorium allowed	Loans converted into equity during the year
		Central Government	State Government	Others	Total	Cash credit from Banks	Loans from other sources	Letter of credit opened by banks in respect of imports	Payment obligation under agreement with foreign consultants or contracts	Total	Loans repayment written off	Interest waived	Penal Interest waived	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
20	Jammu and Kashmir State Forest Corporation	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	Total (B):	Nil	Nil	Nil	Nil	500.00 (600.00)	Nil (5650.00)	Nil	Nil	500.00 (6250.00)	Nil	Nil	Nil	Nil	Nil	Nil
	Total (A) + B):	17381.58	18755.46	Nil	36137.04	500.00 (34099.09)	236969.00 (196267.86)	Nil	Nil	237469.00 (230366.95)	Nil	Nil	Nil	Nil	Nil	Nil
(C)	Non-working Government Companies/Corporations															
1	Tawi Scooters Limited.	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	Himalyan Wool Combers Limited)	Nil	Nil	Nil	Nil	Nil	Nil (283.11)	Nil	Nil	Nil (283.11)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir State Handloom Handicrafts Raw Material Supplies Organisation Limited (a subsidiary of Himalyan Wool Combers Limited)	Nil	Nil	Nil	Nil	Nil	Nil (40.00)	Nil	Nil	Nil (40.00)	Nil	Nil	Nil	Nil	Nil	Nil
4.	Jammu and Kashmir State Electricity Board	Nil	Nil	Nil	Nil	Nil	Nil (22931.00)	Nil	Nil	Nil (22931.00)	Nil	Nil	Nil	Nil	Nil	Nil
	Total (C)	Nil	Nil	Nil	Nil	Nil	Nil (23254.11)	Nil	Nil	Nil (23254.11)	Nil	Nil	Nil	Nil	Nil	Nil
	Grand Total (A+B+C):	17381.58	18755.46	Nil	36137.04	500.00 (34099.09)	236969.00 (219521.97)	Nil	Nil	237469.00 (253621.06)	Nil	Nil	Nil	Nil	Nil	Nil

Note:

1. Figures in brackets indicate guarantees outstanding at the end of the year.
2. Except in respect of Companies which finalised their accounts for the current year, figure are provisional and as given by the Companies/Corporations.
3. Non-Working Companies/Corporations include Companies under Merger/Liquidation/Closure/Abolition

Appendix-7.4

(Reference: Paragraph 7.1.7; Page: 209)

Statement showing financial position of the Statutory corporations for the latest three years for which accounts were finalised

(Amount: Rupees in crore)

	Particulars	2002-03	2003-04	2004-05
1.	Jammu and Kashmir State Road Transport Corporation Limited			
A.	Liabilities			
	Capital (including capital loan and equity capital)	107.51	108.51	109.51
	Borrowings:	250.09	275.57	304.86
	Trade dues and other liabilities (including provisions)	196.16	221.17	254.99
	Total-A	553.76	605.25	669.36
B.	Assets			
	Gross block	51.57	50.51	49.59
	<i>Less depreciation</i>	4.40	4.49	4.36
	Net fixed assets	47.17	46.02	45.23
	Current assets, loans and advances	16.23	14.98	25.21
	Accumulated loss	490.36	544.25	598.92
	Total-B	553.76	605.25	669.36
C	Capital employed	(-) 132.76	(-) 160.18	(-) 184.55
2.	Jammu and Kashmir State Financial Corporation			
	Particulars	2002-03	2003-04	2004-05
A.	Liabilities			
	Paid-up capital	63.80	63.80	64.60
	Reserve funds and surplus	7.59	7.59	7.58
	Borrowings			
	Bonds and debentures	83.05	80.45	80.45
	Others (including State Government)	66.96	68.89	80.00
	Other liabilities and provisions	157.88	70.77	73.77
	Total-A	379.28	291.50	306.40
B	Assets			
	Cash and bank balances	6.10	4.07	4.17
	Loans and advances	132.96	42.17	58.26
	Net fixed assets	0.65	0.61	0.75
	Investments and other assets	44.94	47.51	50.72
	Accumulated loss	194.63	197.14	192.50
	Total-B	379.28	291.50	306.40
C	Capital employed*	221.74	221.07	226.69

* Capital employed represents the mean of the aggregate of opening and closing balances of paid-up capital, loans in lieu of capital, seed money, debentures, reserves (other than those which have been funded specifically and backed by investments outside), bonds, deposits and borrowings (including refinance).

Appendix-7.5

(Reference: Paragraph 7.1.7; Page: 209)

Statement showing working results of the Statutory corporations for the latest three years for which accounts were finalised

(Amount: Rupees in crore)

	Particulars	2002-03	2003-04	2004-05
1.	Jammu and Kashmir State Road Transport Corporation			
	Operating and non-operating			
	(a) Revenue	41.70	43.76	60.88
	(b) Expenditure	88.92	97.65	115.56
	(c) Surplus (+)/Deficit (-)	(-) 47.22	(-) 53.89	(-) 54.68
	Interest on capital and loans	22.57	24.97	28.21
	Return on capital employed	(-) 24.65	(-) 28.92	(-) 26.47
2	Jammu and Kashmir State Financial Corporation	2002-03	2003-04	2004-05
A	Income			
	(a) Interest on loans and advances	5.68	7.51	6.78
	(b) Other income	1.80	4.36	21.74
	Total-A	7.48	11.87	28.52
B	Expenditure			
	(a) Interest on long-term loans	13.45	9.11	18.89
	(b) Other expenditure	5.50	5.26	4.99
	Total-B	18.95	14.37	23.88
C	Profit (+)/Loss (-)	(-) 11.47	(-) 2.50	(+) 4.64^φ
D	Total return on capital employed	1.98	6.61	23.53
E	Percentage of return on capital employed	0.89	2.99	10.38

^φ Profit of Rs. 4.64 crore arrived due to write back of excess NPA provisions of Rs. 21.64 crore made during previous year.

Appendix-7.6

(Reference: Paragraph 7.1.12; Page: 211)

Statement showing operational performance of Statutory corporations for the latest three years for which accounts were finalised

(Amount: Rupees in crore)

Particulars	2002-03		2003-04		2004-05	
1. Jammu and Kashmir State Road Transport Corporation Limited						
Average number of vehicles held	1168		1206		1140	
Average number of vehicles on road per day	709		698		870	
Percentage utilisation of vehicles	62		69		82	
Number of employees	5116		5056		48.32	
Employee-vehicle ratio	4.38		4.19		4.49	
No. of routes operated at the end of the year	NA		NA		NA	
Route kilometers (in lakh)	0.16		0.17		0.21	
Kms covered (in lakh)						
(i) Gross	281.26		298.30		403.59	
(ii) Net	281.05		295.87		397.92	
(iii) Dead	2.78		3.93		5.67	
Percentage of dead kms to gross kms	0.98		1.31		1.40	
Average km covered/bus/day	0.39		0.42		0.40	
Average operating revenue/km (in paisa) over previous year's income (<i>per cent</i>)	14.79		15.16		15.81	
Average expenditure per km.	29.61		30.44		29.04	
Increase in operating expenditure per km over previous year's expenditure (<i>per cent</i>)	NA		NA		NA	
Loss per km (in paisa)	(-) 14.82		(-) 15.28		130.23	
Number of operating depots	NA		NA		NA	
Average number of break-down per lakh km	NA		NA		NA	
Average number of accidents per lakh km	0.031		0.036		0.034	
Passenger km operated (in crore)	2.82		2.95		4.03	
Occupancy ratio (Load factor)	69		69.5		68	
Kilometers obtained per litre of	NA		NA		NA	
(a) Diesel oil						
(b) Engine oil						
2. Jammu and Kashmir State Financial Corporation Limited						
	2002-03		2003-04		2004-05	
	No	Amount	No	Amount	No	Amount
Applications pending at the beginning of the year	180	9.76	54	0.32	68	9.43
Applications received	17	3.66	306	23.79	119	7.09
Total:	197	13.42	360	24.11	187	16.52
Applications sanctioned	143	10.20	238	14.36	149	11.24
Applications cancelled/withdrawn/rejected/reduced	-	-	54	3.22	-	-
Applications pending at the close of the year	54	3.22	68	9.43	38	5.28
Loans disbursed	143	9.66	208	12.09	150	8.51
Loans outstanding at the close of the year	3902	188.01	2735	762.22	3553	740.53
Amount overdue for recovery at the close of the year	3453	659.17	3263	749.12	3283	709.53
(a) Principal	NA	NA	NA	NA	NA	NA
(b) Interest	NA	NA	NA	NA	NA	NA
Percentage of default to total loans outstanding	96		98		96	

Appendix-7.7

(Reference: Paragraph 7.1.28; Page: 214)

Statement showing department-wise outstanding Inspection Reports (IRs) as on 30 September 2007

S.No	Name of the Sector	Number of			Earliest year from which paragraphs outstanding
		PSUs	Outstanding Inspection Reports	Outstanding paragraphs	
1	Industries and Commerce	7	163	498	1998-99
2	Agriculture Allied Sector	2	41	114	1998-99
3	Public Works	1	66	269	1998-99
4	Social Welfare	2	11	68	1998-99
5	Tourism	2	24	55	1998-99
6	Power Development	1	58	236	1998-99
7	Finance	2	56	234	1998-99
8	Home	1	7	22	1998-99
9	Civil Supplies and Transport	1	41	224	1998-99
	Total	19	467	1720	

Appendix-7.8

(Reference: Paragraph 7.1.28; Page: 214)

Statement showing department-wise reviews/audit paragraph, replies to which were awaited as on September 2007

S.No	Name of the Department	Review	Draft paragraphs	Period of issue
1.	Industries and Commerce	-	3	2006-07
2.	Finance	-	1	2007-08
3.	Transport	-	1	2006-07
	Total	-	5	

Appendix-7.9

(Reference: Paragraph: 7.2.9; Page: 221)

Statement showing age-wise delay in allotment of works by the State Forest Corporation

Name of the Division	Period of delay				Total
	1-6 months	6-12 months	1-2 Years	2-4 years	
Anantnag	3	3	4	5	15
PP West	6	1	3	-	10
Udhampur	8	14	3	-	25
Kishtwar(East)	2	3	-	1	6
Kishtwar (West)	6	2	3	-	11
Bhaderwah	9	-	5	5	19
Doda	-	3	2	3	8
Ramban	8	12	1	1	22
Zangli	7	3	3	2	15
Ganderbal	3	4	1	-	8
Total	52	45	25	17	139