

## **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 2008.
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**

<b>Terms</b>	<b>Basis for calculation</b>
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)	[(Current year Amount/previous year Amount)-1]*100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities+ Current year's Fiscal liabilities)/2]*100
Weighted Interest rate ( $I_w$ )	$I_w = \sum_i^n I_i W_i$ , where $I_i$ is the rate of interest on the $i^{\text{th}}$ stock of debt and $W_i$ is the share of $i^{\text{th}}$ 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: 4)**

**Abstract of Receipts and Disbursements for the year 2007-08**

(Rupees in crore)

Receipts			Disbursements						
2006-07		2007-08	2006-07		2007-08				
					Non-Plan	Plan	Total		
<b>Section-A: Revenue</b>									
<b>11182.03</b>	<b>I. Revenue Receipts</b>		<b>13277.04</b>	<b>10614.05</b>	<b>I. Revenue Expenditure</b>	<b>11666.10</b>	<b>523.20</b>	<b>12189.30</b>	<b>12189.30</b>
1798.97	Tax revenue	2558.18		4653.53	General Services	5560.54	63.04	5623.58	
				2881.12	Social Services	2553.36	293.95	2847.31	
632.53	Non-tax revenue	807.98		1153.91	Education, Sports, Art and Culture	1124.98	145.49	1270.47	
				555.29	Health and Family Welfare	555.50	45.99	601.49	
1413.43	State's share of Union taxes	1775.01		488.24	Water Supply, Sanitation, Housing and Urban Development	605.17	9.19	614.36	
				14.41	Information and Broadcasting	13.85	2.20	16.05	
3016.19	Non-Plan grants	3039.49		37.12	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	10.02	20.36	30.38	
				20.83	Labour and Labour Welfare	9.90	13.33	23.23	
3782.33	Grants for State Plan Schemes	4630.16		603.35	Social Welfare and Nutrition	224.26	57.39	281.65	
				7.97	Others	9.68	-	9.68	
538.58	Grants for Central and Centrally Sponsored Plan Schemes	466.22							
-	Grants for Special Plan Schemes	-		<b>3079.40</b>	<b>Economic Services</b>	<b>3552.20</b>	<b>166.21</b>	<b>3718.41</b>	
				597.55	Agriculture and Allied Activities	622.34	38.99	661.33	
				187.57	Rural Development	78.81	85.34	164.15	
				116.43	Special Areas Programmes	179.81	-	179.81	
				211.39	Irrigation and Flood Control	220.99	14.55	235.54	
				1675.42	Energy	2181.33	-	2181.33	
				116.37	Industries and Minerals	121.66	1.21	122.87	
				50.47	Transport	50.25	-	50.25	
				15.68	Science, Technology and Environment	11.17	5.79	16.96	
				108.52	General Economic Services	85.84	20.33	106.17	

**Appendices**

Receipts				Disbursements					
2006-07		2007-08	2006-07		2007-08				
					Non-Plan	Plan	Total		
-	II. Revenue deficit carried over to Section -B		567.98	II. Revenue Surplus carried over to Section-B				1087.74	
11182.03	Total Section-A	13277.04		Total Section-A				13277.04	
<b>Section-B</b>									
84.78	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	108.24							
-	IV. Misc. Capital receipts	-	-	2456.30	III. Capital Outlay	75.78	3641.25	3717.03	3717.03
				57.42	General Services	20.22	94.33	114.55	-
				829.12	Social Services	66.24	1055.62	1121.86	
				142.81	Education, Sports, Art and Culture	12.43	142.86	155.29	
				184.03	Health and Family Welfare	1.56	204.25	205.81	
				472.08	Housing & Urban Development	5.71	620.77	626.48	
				0.54	Information and Broadcasting	-	0.99	0.99	
				2.91	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.32	2.46	2.78	
				24.75	Social Welfare and Nutrition	4.68	72.13	76.81	
				2.00	Other Social Services	41.54	12.16	53.70	
				1569.76	Economic Services	(-) 10.68	2491.30	2480.62	
				179.51	Agriculture and Allied Activities	(-) 42.86	95.02	52.16	
				107.73	Rural Development	0.37	77.75	78.12	
				0.72	Special Areas Programmes	(-) 0.21	139.22	139.01	
				114.04	Irrigation and Flood Control	-	174.45	174.45	
				487.66	Energy	-	665.33	665.33	
				69.27	Industries and Minerals	-	93.78	93.78	
				454.17	Transport	3.58	965.90	969.48	
				-	Science, Technology and Environment	-	2.77	2.77	
				156.66	General Economic Services	28.44	277.08	305.52	

**Appendices**

Receipts			Disbursements						
2006-07		2007-08	2006-07		2007-08				
					Non-Plan	Plan	Total		
<b>2.04</b>	<b>V. Recoveries of Loans and Advances</b>	<b>1.89</b>	<b>43.89</b>	<b>IV. Loans and Advances disbursement</b>				<b>38.27</b>	
0.02	Industries and Minerals	0.01	17.25	Industries and Minerals			18.16		
-	Energy	-	17.28	Transport			16.93		
1.69	Government servants	1.43	0.60	Government servants			0.64		
0.33	Others	0.45	8.76	Others			2.54		
<b>567.98</b>	<b>VI. Revenue surplus</b>	<b>1087.74</b>	<b>-</b>	<b>V. Revenue deficit</b>					
<b>1543.81</b>	<b>VII. Public debt receipts</b>	<b>2848.30</b>	<b>403.76</b>	<b>VI. Repayment of Public Debt</b>				<b>772.14</b>	
1452.84	Internal debt other than Ways and Means Advances and Overdraft	2831.15	271.21	Internal debt other than Ways and Means Advances and Overdraft			558.23		
8.51	Loans and Advances from GOI	17.15	132.55	Repayment of loans and advances from GOI.			139.23		
82.46	Net transactions under Overdrafts from J&K Bank	-	-	Net transactions under Ways and Means Advances including Overdrafts			74.68		
-	<b>VIII. Appropriation to Contingency Fund</b>	-	-	<b>VII. Appropriation to Contingency Fund</b>				-	
<b>0.39</b>	<b>IX. Amount recouped to contingency fund</b>	<b>0.01</b>	<b>0.14</b>	<b>VIII-Expenditure from Contingency Fund</b>				<b>0.13</b>	
<b>25598.80</b>	<b>X. Public Account receipts</b>	<b>29505.85</b>	<b>24785.47</b>	<b>IX-Public Account disbursements</b>				<b>28910.69</b>	
990.59	Small Savings and Provident Funds	1003.80	564.33	Small Savings and Provident Funds			662.22		
411.03	Reserve Funds	183.13	259.16	Reserve Funds			53.36		
1322.75	Deposits and Advances	1852.74	1239.27	Deposits and Advances			1636.75		
315.50	Suspense and Miscellaneous	198.47	368.35	Suspense and Miscellaneous			402.27		
22558.93	Remittances	26267.71	22354.36	Remittances			26156.09		
			<b>108.24</b>	<b>X. Cash balance at the end</b>				<b>113.77</b>	
			30.95	Cash in treasuries and local remittances			37.96		
			30.11	Deposits with Banks			27.36		

**Appendices**

Receipts			Disbursements						
2006-07		2007-08	2006-07		2007-08				
					Non-Plan	Plan	Total		
			(-) 1.07	Departmental cash balance including permanent advances			0.20		
			37.39	Cash balance investment			37.39		
			10.86	Reserve fund investment			10.86		
<b>27797.80</b>	<b>Total Section-B</b>	<b>33552.03</b>	<b>27797.80</b>	<b>Total Section-B</b>				<b>33552.03</b>	

*Explanatory Notes*

1. The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation on stock figures etc. do not figure in the accounts.
3. Suspense and Miscellaneous balances include cheques issued but not paid and payments made on behalf of the State and others pending settlement, etc.
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 2008).

**Appendix 1.3**  
**(Reference to Paragraph: 1.3; Page: 4)**

**Sources and applications of funds**

(Rupees in crore)

2006-07	Sources	2007-08
<b>11182.03</b>	1. Revenue receipts	<b>13277.04</b>
<b>2.04</b>	2. Recoveries of Loans and Advances	<b>1.89</b>
<b>1057.59</b>	3. Net receipts from Public Debt other than Overdraft	<b>2150.84</b>
<b>82.46</b>	4. Net receipts from overdraft	<b>-</b>
<b>813.33</b>	5. Net receipts from Public Account:	<b>595.16</b>
426.26	(i) Net receipts from Small Savings, Provident funds, etc.	341.58
83.48	(ii) Net effect of Deposits and Advances	215.99
151.87	(iii) Net receipts from Reserve Funds	129.77
(-) 52.85	(iv) Net effect of Suspense and Miscellaneous transactions	(-) 203.80
204.57	(v) Net effect of Remittance transactions	111.62
<b>0.25</b>	6. Net amount recouped to contingency fund after deducting the expenditure	<b>-</b>
<b>-</b>	7. Utilisation of cash balance	<b>-</b>
<b>13137.70</b>	<b>Total:</b>	<b>16024.93</b>
	<b>Application</b>	
<b>10614.05</b>	<b>1. Revenue expenditure</b>	<b>12189.30</b>
<b>43.89</b>	2. Lending for developmental and other purposes	<b>38.27</b>
<b>2456.30</b>	3. Capital expenditure	<b>3717.03</b>
<b>-</b>	4. Net repayment of overdraft	<b>74.68</b>
<b>-</b>	5. Expenditure met from Contingency Fund but not recouped	<b>0.13</b>
<b>-</b>	6. Appropriation to Contingency Fund	<b>-</b>
<b>23.46</b>	7. Increase in closing cash balance	<b>5.52</b>
<b>13137.70</b>	<b>Total</b>	<b>16024.93</b>



### Appendix 1.4

(Reference: Paragraphs: 1.3 & 1.7; Pages: 4 and 21)

**Summarised financial position of the Government of Jammu and Kashmir as on  
31 March 2008**

(Rupees in crore)

As on 31 March 2007			As on 31 March 2008
<b>Liabilities</b>			
<b>8765.57</b>		<b>Internal Debt</b>	<b>10963.81</b>
	3384.23	Market Loans bearing interest	5483.99
	647.22	Loans from LIC	690.31
	2604.22	Loans from other Institutions	2734.29
	2129.90	Overdraft from Jammu and Kashmir Bank	2055.22
<b>3384.35</b>		<b>Loans and Advances from Central Government</b>	<b>3262.28</b>
	225.80	Pre 1984-85 Loans	198.62
	1081.34	Non-Plan Loans	1074.35
	1904.30	Loans for State Plan Schemes	1809.69
	91.52	Loans for Central Plan Schemes	91.52
	72.14	Loans for Centrally Sponsored Plan Schemes	78.85
	9.25	Ways and Means Advances	9.25
<b>0.81</b>		<b>Contingency Fund</b>	<b>0.70</b>
<b>3953.22</b>		<b>Small Savings, Provident Funds, etc.</b>	<b>4294.80</b>
<b>1074.21</b>		<b>Reserve Funds</b>	<b>1203.98</b>
<b>1424.78</b>		<b>Deposits</b>	<b>1641.14</b>
<b>3011.45</b>		<b>Remittance Balances</b>	<b>3123.07</b>
<b>2403.65</b>		<b>Surplus on Government Account</b>	<b>3491.39</b>
	1835.67	Revenue surplus ending 2006-07	2403.65
	567.98	Revenue Surplus 2007-08	1087.74
<b>24018.04</b>		<b>Total:</b>	<b>27981.17</b>
<b>Assets</b>			
<b>22548.41</b>		<b>Gross Capital Outlay on Fixed Assets</b>	<b>26265.44</b>
	355.77	Investments in shares of Companies, Corporations, etc.	356.97
	22192.64	Other Capital Outlay	25908.47
<b>943.82</b>		<b>Loans and Advances</b>	<b>980.20</b>
	402.75	Industries and Minerals	420.91
	282.85	Transport	299.78
	85.05	Energy	85.05
	43.16	Agriculture and Allied Activities	43.12
	107.89	Other Development Loans	110.01
	22.12	Loans to Government servants and Miscellaneous Loans	21.33

*Appendices*

As on 31 March 2007			As on 31 March 2008	
<b>Assets (Continued)</b>				
7.96		<b>Advances</b>		8.34
409.61		<b>Suspense and Miscellaneous Balances</b>		614.07
-		<b>Appropriation to Contingency Fund</b>		-
-		<b>Amount written off from Heads of accounts closing to balances</b>		(-) 0.65
108.24		<b>Cash</b>		113.77
	30.95	Cash in Treasuries and Local Remittances	37.96	
	30.11	Deposits with Bank	27.36	
	(-) 1.19	Departmental Cash Balance	0.08	
	0.12	Permanent Advances	0.12	
	37.39	Cash Balance Investments	37.39	
	10.86	Reserve Fund Investments	10.86	
-		<b>Deficit on Government Account:</b>		-
24018.04		<b>Total</b>		27981.17

**Appendix 1.5**

(Reference to Paragraph: 1.3; Page: 4)

**Time series data on State Government Finances**

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Part-A Receipts</b>						
<b>1. Revenue Receipts</b>	<b>7548</b>	<b>8212</b>	<b>8866</b>	<b>10315</b>	<b>11182</b>	<b>13277</b>
(i) Tax Revenue	1033 (14)	1170 (14)	1351 (15)	1627 (16)	1799 (16)	2558 (19)
Taxes on sales, trade, etc.	536 (52)	674 (58)	804 (60)	1014 (62)	1159 (64)	1805 (71)
State Excise	223 (22)	205 (18)	272 (20)	219 (14)	213 (12)	244 (10)
Taxes on vehicles	34 (3)	38 (3)	42 (3)	49 (3)	64 (4)	73 (3)
Stamps and Registration fees	26 (2)	34 (3)	39 (3)	46 (3)	57 (3)	66 (2)
Land Revenue	3 (*)	3 (*)	11 (1)	4 (*)	3 (*)	9 (*)
Other Taxes	211 (21)	216 (18)	183 (13)	295 (18)	303 (17)	361 (14)
(ii) Non Tax Revenue	865 (11)	633 (8)	641 (7)	536 (5)	633 (6)	808 (6)
(iii) State's share of Union taxes and duties	685 (9)	817 (10)	934 (11)	1135 (11)	1413 (13)	1775 (14)
(iv) Grants-in-aid from GOI	4965 (66)	5592 (68)	5940 (67)	7017 (68)	7337 (65)	8136 (61)
<b>2. Miscellaneous capital receipts</b>	-	-	-	-	-	-
<b>3. Total revenue and non-debt capital receipts (1+2)</b>	<b>7548</b>	<b>8212</b>	<b>8866</b>	<b>10315</b>	<b>11182</b>	<b>13277</b>
<b>4. Recoveries of Loans and Advances</b>	<b>82</b>	<b>4</b>	<b>19</b>	<b>36</b>	<b>2</b>	<b>2</b>
<b>5. Public Debt receipts</b>	<b>1390</b>	<b>1854</b>	<b>1799</b>	<b>2536</b>	<b>1544</b>	<b>2848</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	811	970	1295	2205	1453	2831
Net transactions under Ways and Means Advances and Overdraft	-	165	180	320	82	-
Loans and advances from GOI <sup>&amp;</sup>	579	719	324	11	9	17
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>9020</b>	<b>10070</b>	<b>10684</b>	<b>12887</b>	<b>12728</b>	<b>16127</b>
<b>7. Contingency Fund receipts</b>	<b>-*</b>	<b>1.33</b>	<b>0.49</b>	<b>0.61</b>	<b>0.39</b>	<b>0.01</b>
<b>8. Public Account receipts</b>	<b>16830</b>	<b>19049</b>	<b>19120</b>	<b>22632</b>	<b>25599</b>	<b>29506</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>25850</b>	<b>29120</b>	<b>29804</b>	<b>35520</b>	<b>38327</b>	<b>45633</b>

\* Negligible

& Includes Ways and Means Advances

**Appendices**

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Part-B Expenditure/disbursement</b>						
<b>10. Revenue Expenditure</b>	<b>7180</b> <b>(80)</b>	<b>7754</b> <b>(80)</b>	<b>8304</b> <b>(79)</b>	<b>9921</b> <b>(76)</b>	<b>10614</b> <b>(81)</b>	<b>12189</b> <b>(77)</b>
Plan	896 (12)	947 (12)	1065 (13)	1196 (12)	833 (8)	523 (4)
Non-Plan	6284 (88)	6807 (88)	7239 (87)	8725 (88)	9781 (92)	11666 (96)
<i>General Services (including interest payments)</i>	3154 (44)	3373 (43)	3287 (40)	3682 (37)	4654 (44)	5624 (46)
<i>Social Services</i>	1761 (24)	1828 (24)	1996 (24)	2656 (27)	2881 (27)	2847 (23)
<i>Economic Services</i>	2265 (32)	2553 (33)	3021 (36)	3583 (36)	3079 (29)	3718 (31)
<i>Grants-in-aid and contributions</i>	-	-	-	-	-	-
<b>11. Capital Expenditure</b>	<b>1421</b> <b>(16)</b>	<b>1881*</b> <b>(19)</b>	<b>2180</b> <b>(20)</b>	<b>3020</b> <b>(23)</b>	<b>2456</b> <b>(19)</b>	<b>3717</b> <b>(23)</b>
Plan	1339 (94)	1642 (87)	2088 (96)	2906 (96)	2346 (96)	3641 (98)
Non-Plan	82 (6)	239 (13)	92 (4)	114 (4)	110 (4)	76 (2)
<i>General Services</i>	56 (4)	68 (4)	59 (3)	58 (2)	57 (2)	115 (3)
<i>Social Services</i>	331 (23)	487 (26)	550 (25)	656 (22)	829 (34)	1122 (30)
<i>Economic Services</i>	1034 (73)	1326 (70)	1571 (72)	2306 (76)	1570 (64)	2480 (67)
<b>12. Disbursement of loans and advances</b>	<b>340</b> <b>(4)</b>	<b>68</b> <b>(1)</b>	<b>66</b> <b>(1)</b>	<b>53</b> <b>(1)</b>	<b>44</b> <b>(*)</b>	<b>38</b> <b>(*)</b>
<b>13. Total (10+11+12)</b>	<b>8941</b>	<b>9703</b>	<b>10550</b>	<b>12994</b>	<b>13114</b>	<b>15944</b>
<b>14. Repayment of Public Debt</b>	<b>422</b>	<b>1332</b>	<b>1004</b>	<b>1226</b>	<b>404</b>	<b>772</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	59	112	208	1098	271	558
Net transactions under Ways and Means Advances and Overdraft	1	-	-	-	-	75
Loans and Advances from Government of India <sup>a</sup>	362	1220	796	128	133	139
<b>15. Appropriation to Contingency Fund</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>1</b>	<b>Nil</b>	<b>Nil</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>9363</b>	<b>11035</b>	<b>11554</b>	<b>14221</b>	<b>13518</b>	<b>16716</b>
<b>17. Contingency Fund disbursements</b>	<b>0.22</b>	<b>1.43</b>	<b>0.47</b>	<b>0.04</b>	<b>0.14</b>	<b>0.13</b>
<b>18. Public Account disbursements</b>	<b>16673</b>	<b>18106</b>	<b>18251</b>	<b>21297</b>	<b>24785</b>	<b>28911</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>26036</b>	<b>29142</b>	<b>29805</b>	<b>35518</b>	<b>38303</b>	<b>45627</b>

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

↓ Negligible

<sup>a</sup> Includes Ways and Means Advances

*Appendices*

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Part C. Deficits</b>						
<b>20. Revenue Surplus (+)/Deficit (-) (1-10)</b>	(+) 368	(+) 458	(+) 562	(+) 394	(+) 568	(+) 1088
<b>21. Fiscal Deficit (3+4-13)</b>	(-) 1311	(-) 1487	(-) 1665	(-) 2643	(-) 1930	(-) 2665
<b>22. Primary Deficit (21-23)</b>	(-) 216	(-) 241	(-) 562	(-) 1528	(-) 143	(-) 229
<b>Part D. Other data</b>						
<b>23. Interest Payments (included in revenue expenditure)</b>	1095 (15)	1246 (16)	1103 (13)	1115 (11)	1787 (17)	2436 (19)
<b>24. Arrears<sup>ψ</sup> of Revenue (percentage of Tax and non-Tax Revenue Receipts)</b>	733 (39)	1454 (81)	850 (43)	920 (43)	992 (41)	1011 (30)
<b>25. Financial Assistance to local bodies, etc.</b>	199	166	236	274	331	361
<b>26. Ways and Means Advances/overdraft availed (days)</b>	365	366	365	365	365	366
<b>27. Interest on WMA/Overdraft</b>	138	127	132	138	184	221
<b>28. Gross State Domestic Product (GSDP<sup>≠</sup>)</b>	20326	22194	24265	26537	29030	31793
<b>29. Outstanding debt* (year end)</b>	8382	8904	9699	11010	12150	14226
<b>30. Outstanding<sup>φ</sup> guarantees (year end)</b>	1231	1612	1914	1959	2565	2807
<b>31. Maximum amount guaranteed (year end)</b>	1574	1969	2878	4720	3245	3308
<b>32. Number of incomplete projects</b>	132	194	219	348	186	88
<b>33. Capital blocked in incomplete projects</b>	603	757	1036	1717	882	365

(Percentage in brackets)

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- <sup>ψ</sup> Arrears during 2004-05 to 2007-08 on account of tax revenue only.
- <sup>≠</sup> Figures of GSDP are based on information supplied by the State Government. GSDP figures for 2006-07 are based on quick estimates and for 2007-08 on advanced estimates.
- Includes internal debt and loans and advances from Central Government only.
- <sup>φ</sup> Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.

**Appendix 1.6**  
**(Reference: Paragraph: 1.6.5; Page: 20)**

**Statement of wanting utilisation certificates in respect of grants paid upto 2006-07**

Name of Department	Year of disbursement	Certificates awaited	
		No.	(Rs. in lakh)
<b>Revenue Expenditure</b>			
General Education	2005-06 to 2006-07	6143	73,507.26
Housing and Urban Development	2005-06 to 2006-07	1593	63,149.31
Health and Medical Education	2005-06 to 2006-07	406	831.34
Law and Justice	2005-06 to 2006-07	241	873.69
Social Welfare	2005-06 to 2006-07	441	447.14
General Administration	2005-06 to 2006-07	165	1205.87
Tourism	2005-06 to 2006-07	83	1,416.17
Art and Culture	2005-06 to 2006-07	119	11,285.44
Public Works	2005-06 to 2006-07	16	1.76
Agriculture Research and Education	2005-06	58	8,702.35
Information	2005-06	119	2.05
Village and Small Scale Industries	2005-06	103	1,660.95
Animal Husbandry	2005-06	17	207.50
Welfare of SC/ST	2005-06 to 2006-07	8	119.40
Ladakh Affairs	2005-06	30	41.03
Agriculture	2005-06	236	17,069.50
General Economic Services	2006-07	1	12.00
Cooperative	2005-06	5	1.78
State legislature	2005-06 to 2006-07	21	9.73
Fire services/Other Administrative Services	2005-06 to 2006-07	11	274.29
Area Development	2005-06	3	0.25
Ecology and Environment	2006-07	6	395.00
Finance	2005-06	10	24.01
Rural Development	2005-06	6	2.61
Family Welfare	2005-06 to 2006-07	5	19.40
Minor Irrigation	2005-06 to 2006-07	3	0.40
Other Social Services	2006-07	2	30.00
Command Area Development	2005-06	168	443.39
Youth Services and Sports	2005-06 to 2006-07	21	1,206.00
<b>Capital Expenditure</b>			
General Education etc.	2005-06 to 2006-07	67	2,425.98
Other Administrative Services	2005-06 to 2006-07	4	48.85
Cooperatives	2005-06 to 2006-07	16	103.00
Tourism	2005-06 to 2006-07	11	36.75
Urban Development	2006-07	5	702.64
Village and Small Scale Industries	2006-07	1	25.00
<b>Total</b>		<b>10144</b>	<b>1,86,281.84</b>

**Appendix 1.7**

**(Reference to Paragraph: 1.6.6; Page: 21)**

**Bodies which did not furnish annual accounts for 2007-08 and earlier years**

Sl. No	Name of the body	Period for which accounts awaited	Number of accounts
<b>Section-14</b>			
1.	Srinagar Municipality	1988-89 to 2007-08	20
2.	Kashmir University	2001-02 to 2007-08	7
3.	Kashmir Urban Development Authority	1999-2000 to 2007-08	9
4.	District Rural Development Agency Srinagar	2002-03 to 2007-08	6
5.	District Rural Development Agency Anantnag	2007-08	1
6.	District Rural Development Agency Pulwama	2002-03 to 2007-08	6
7.	District Rural Development Agency Leh	2007-08	1
8.	District Rural Development Agency Kargil	2002-03 to 2007-08	6
9.	Desert Development Authority Leh	2005-06 to 2007-08	3
10.	Desert Development Authority Kargil	2007-08	1
11.	Sheri Kashmir International Conference Centre (SKICC) Srinagar	1999-2000 to 2007-08	9
12.	Srinagar Development Authority	1999-2000 to 2007-08	9
13.	Institute of Hotel Management Srinagar	2001-02 to 2007-08	7
14.	State Social Welfare Advisory Board	2003-04 to 2007-08	5
15.	Islamia College of Science and Commerce Srinagar	2001-02 to 2007-08	7
16.	Jammu and Kashmir State Housing Board	2002-03 to 2007-08	6
17.	Lakes and Water ways Development Authority	2005-06 to 2007-08	3
18.	Jammu Municipality	2002-03 to 2007-08	6
19.	Jammu Urban Development Authority	2003-04 to 2007-08	5
20.	Academy of Art Culture and Language	2003-04 to 2007-08	5
21.	District Rural Development Agency Jammu	2003-04 to 2007-08	5
22.	District Rural Development Agency Kathua	2005-06 to 2007-08	3
23.	District Rural Development Agency Udhampur	2006-07 to 2007-08	2
24.	District Rural Development Agency Poonch	2003-04 to 2007-08	5

*Appendices*

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25.	District Rural Development Agency Rajouri	2002-03 to 2007-08	6
26.	District Rural Development Agency Doda	2003-04 to 2007-08	5
27.	Jammu Development Authority	1972-73 to 2007-08	36
28.	State Pollution Control Board	1995-96 to 2007-08	13
29.	Jammu and Kashmir Sports Council	2003-04 to 2007-08	5
30.	Jammu and Kashmir Energy Development Agency	2003-04 to 2007-08	5
31.	Jammu University	2002-03 to 2007-08	6
32.	District Rural Development Agency Budgam	2007-08	1
33.	District Rural Development Agency Baramulla	2006-07 to 2007-08	2
34.	District Rural Development Agency Kupwara	2006-07 to 2007-08	2
	<b>Total</b>		<b>218</b>

(Note: Variation in the number of awaited accounts in respect of bodies at serial no 1,2,5,7,10,18,19,20,21,30 and 31 with the previous years Audit Reports have been rectified)



### Appendix 1.8

(Reference Paragraph: 1.7.3; Page: 23)

**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 2008)**

Sl No	Name of the concern	Year for which accounts are in Arrears	Number of accounts
1.	Government Press Srinagar	1968-69 to 2006-07	39
2.	Ranbir Government Press Jammu	1968-69 to 2006-07	39
3.	Consumer Affairs and Public Distribution Department Srinagar	1975-76 to 2006-07	32
4.	Consumer Affairs and Public Distribution Department Jammu	1973-74 to 2006-07 (except 1998-99)	33
5.	State Insurance Fund	1990-91 to 2006-07	17
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	02
<b>Total</b>			<b>169</b>

**Appendix-2.1**

**(Reference: Paragraph: 2.3; Page: 37)**

**Details of excess expenditure despite obtaining supplementary grants**

(Rupees in crore)

Sl. No	Name of Grant/ Appropriation/	Original	Supplementary	Total grant	Actual expenditure	Excess expenditure
<b>I-Revenue (voted)</b>						
1.	12-Agriculture	254.78	41.10	295.88	322.14	26.26
2.	14-Revenue	263.15	40.15	303.30	363.08	59.78
3.	15-Consumer Affairs and Public Distribution	2.81	0.29	3.10	3.49	0.39
4.	16-Public Works	316.88	29.83	346.71	364.47	17.76
	<b>Total- Revenue (voted)</b>	<b>837.62</b>	<b>111.37</b>	<b>948.99</b>	<b>1053.18</b>	<b>104.19</b>
<b>II-Revenue (charged)</b>						
5.	8-Finance	1252.00	780.11	2032.11	2435.36	403.25
	<b>Total-Revenue (charged)</b>	<b>1252.00</b>	<b>780.11</b>	<b>2032.11</b>	<b>2435.36</b>	<b>403.25</b>
<b>III-Capital (voted)</b>						
6.	16-Public Works	631.25	113.00	744.25	1051.24	306.99
7.	20-Tourism	80.25	4.90	85.15	109.82	24.67
8.	26-Fisheries	7.40	0.60	8.00	8.74	0.74
	<b>Total- Capital (voted)</b>	<b>718.90</b>	<b>118.50</b>	<b>837.40</b>	<b>1169.80</b>	<b>332.40</b>
	<b>Total (I+II+III)</b>	<b>2808.52</b>	<b>1009.98</b>	<b>3818.50</b>	<b>4658.34</b>	<b>839.84</b>

**Appendix-2.2**

(Reference: Paragraph: 2.4; Page: 38)

**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
2006-07	14	8,12,14,15,16,17,18,20,21,23,25,26,27,28	2150.03
		<b>Total:</b>	<b>68810.75</b>

### Appendix-2.3

(Reference: Paragraph: 2.5; Page: 38)

#### Cases of unnecessary supplementary grant/appropriation

(Rupees in crore)

Sl No	Name of Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Actual Expenditure	Saving
<b>I- Revenue (voted)</b>						
1.	2-Home	1392.57	82.18	1474.75	1268.77	205.98
2.	4-Information	18.18	1.09	19.27	16.05	3.22
3.	7-Education	1142.24	93.23	1235.47	1114.29	121.18
4.	9-Parliamentary Affairs	16.50	0.88	17.38	16.20	1.18
5.	24-Hospitality and Protocol	81.06	7.74	88.80	71.87	16.93
<b>Total-I</b>		<b>2650.55</b>	<b>185.12</b>	<b>2835.67</b>	<b>2487.18</b>	<b>348.49</b>
<b>II-Revenue (Charged)</b>						
6.	10-Law	8.84	0.98	9.82	7.23	2.59
<b>Total-II</b>		<b>8.84</b>	<b>0.98</b>	<b>9.82</b>	<b>7.23</b>	<b>2.59</b>
<b>III-Capital (Voted)</b>						
7.	2-Home	8.05	5.13	13.18	5.54	7.64
8.	4-Information	1.46	0.16	1.62	0.99	0.63
9.	7-Education	132.02	7.24	139.26	110.49	28.77
10.	15-Consumer Affairs and Public Distribution	763.89	29.65	793.54	542.11	251.43
11.	17-Health and Medical Education	249.84	56.14	305.98	238.79	67.19
12.	18-Social Welfare	121.98	35.51	157.49	77.52	79.97
13.	21-Forest	51.03	2.19	53.22	34.97	18.25
14.	25-Labour, Stationery and Printing	16.63	19.53	36.16	1.46	34.70
<b>Total-III</b>		<b>1344.90</b>	<b>155.55</b>	<b>1500.45</b>	<b>1011.87</b>	<b>488.58</b>
<b>Grand Total</b>		<b>4004.29</b>	<b>341.65</b>	<b>4345.94</b>	<b>3506.28</b>	<b>839.66</b>

**Appendix-2.4**

(Reference: Paragraph: 2.5; Page: 38)

**Excessive supplementary grant/appropriation**

(Rupees in crore)

Sl. No	Name of Grant/ Appropriation	Amount of Grant/Appropriation				
		Original	Supple-mentary	Total	Expendi-ture	Saving
<b>Revenue (voted)</b>						
1.	5-Ladakh Affairs	165.47	21.20	186.67	181.41	5.26
2.	13-Animal Husbandry	145.89	6.65	152.54	151.36	1.18
3.	17-Health and Medical Education	592.35	32.88	625.23	601.49	23.74
4.	18-Social Welfare	151.52	50.70	202.22	191.88	10.34
5.	20-Tourism	53.09	5.85	58.94	54.92	4.02
6.	23-Public Health Engineering	374.06	42.16	416.22	409.17	7.05
7.	26-Fisheries	20.63	1.01	21.64	21.54	0.10
<b>Total:</b>		<b>1503.01</b>	<b>160.45</b>	<b>1663.46</b>	<b>1611.77</b>	<b>51.69</b>
<b>Revenue (charged)</b>						
8.	1-General Administration	5.19	0.75	5.94	5.60	0.34
<b>Total:</b>		<b>5.19</b>	<b>0.75</b>	<b>5.94</b>	<b>5.60</b>	<b>0.34</b>
<b>Capital (voted)</b>						
9.	19-Housing and Urban Development	259.94	134.88	394.82	334.41	60.41
10.	23-Public Health Engineering	164.90	247.26	412.16	292.69	119.47
<b>Total:</b>		<b>424.84</b>	<b>382.14</b>	<b>806.98</b>	<b>627.10</b>	<b>179.88</b>
<b>Grand Total:</b>		<b>1933.04</b>	<b>543.34</b>	<b>2476.38</b>	<b>2244.47</b>	<b>231.91</b>

**Appendix-2.5**

**(Reference: Paragraph: 2.5; Page: 38)**

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

(Rupees in crore)

Sl. No.	Grant Number and Name of Grant	Amount of Grant/ Appropriation	Expenditure	Saving (Percentage)
<b>I-Revenue (voted)</b>				
1.	1-General Administration	96.61	78.89	17.72 (18)
2.	3-Planning and Development	68.14	50.23	17.91 (26)
3.	10-Law	81.92	47.69	34.23 (42)
<b>II-Capital (voted)</b>				
4.	1-General Administration	50.42	29.95	20.47 (41)
5.	3-Planning and Development	457.35	156.99	300.36 (66)
6.	6-Power Development	1098.48	668.48	430.00 (39)
7.	8-Finance	323.00	31.74	291.26 (90)
8.	12-Agriculture	90.99	64.13	26.86 (30)
9.	13-Animal Husbandry	12.20	7.18	5.02 (41)
10.	14-Revenue	120.82	15.01	105.81 (88)
11.	22-Irrigation and Flood Control	238.40	174.75	63.65 (27)
12.	27-Higher Education	101.20	45.72	55.48 (55)
13.	28-Rural Development	394.14	79.15	314.99 (80)

**Appendix-2.6**

(Reference: Paragraph: 2.8; Page: 39)

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

(Rupees in crore)

SI No.	Name of grant/appropriation	Amount of saving (Percentage in brackets)		
		2005-06	2006-07	2007-08
<b>Revenue (voted)</b>				
1.	4-Information	2.04 (14)	2.37 (14)	3.21 (17)
2.	10-Law	20.28 (33)	25.57 (40)	34.23 (42)
<b>Revenue (charged)</b>				
3.	9-Parliamentary Affairs	0.18 (43)	0.31 (58)	0.15 (27)
<b>Capital (voted)</b>				
4.	1-General Administration	17.19 (69)	13.72 (38)	20.47 (41)
5.	2-Home	50.76 (93)	6.83 (50)	7.64 (58)
6.	3-Planning and Development	166.97 (32)	260.63 (76)	300.36 (66)
7.	4-Information	0.34 (24)	0.92 (63)	0.63 (39)
8.	6-Power Development	337.89 (33)	507.64 (51)	430.00 (39)
9.	7-Education	23.80 (29)	29.42 (27)	28.77 (21)
10.	8-Finance	22.75 (89)	364.64 (99)	291.26 (90)
11.	9-Parliamentary Affairs	0.55 (74)	0.10 (20)	0.60 (100)
12.	13-Animal Husbandry	3.74 (38)	7.03 (52)	5.03 (41)
13.	14-Revenue	28.76 (90)	98.67 (97)	105.81 (88)
14.	18-Social Welfare	70.70 (83)	107.59 (88)	79.97 (51)
15.	19-Housing and Urban Development	27.14 (24)	106.61 (64)	60.40 (15)
16.	22-Irrigation and Flood Control	16.04 (14)	128.44 (53)	63.65 (27)
17.	25-Labour, Stationery and Printing	15.33 (92)	15.48 (93)	34.70 (96)
18.	27-Higher Education	14.21 (19)	21.16 (25)	55.48 (55)
19.	28-Rural Development	86.22 (65)	285.75 (73)	314.99 (80)

**Appendix-2.7**

**(Reference: Paragraph: 2.9; Page: 39)**

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

(Rupees in lakh)

S. No	Grant/Head of Account	Amount	Amount
1.	<b>1-General Administration</b>		<b>417.75</b>
	2013-Council of Ministers	18.37	
	2052-Secretariat General Services	4.88	
	2070-Other Administrative Services	38.97	
	2501-Special programmes for Rural Development	64.03	
	3435-Ecology and Environment	281.11	
	3451-Secretariat Economics services	10.39	
2.	<b>2-Home</b>		<b>938.74</b>
	2055-Police	654.32	
	2056-Jails	284.42	
3.	<b>3-Planning and Development</b>		<b>253.80</b>
	7475-Loans for Other General Economics Services	253.80	
4.	<b>8-Finance</b>		<b>2904.21</b>
	2054-Treasury and Accounts Administration	94.71	
	5465-Investment in Public Sector Undertakings and Banks etc.	2809.50	
5.	<b>10-Law</b>		<b>2.00</b>
	2070-Other Administrative Services	2.00	
6.	<b>12-Agriculture</b>		<b>7.27</b>
	2406-Forestry and Wild Life	4.04	
	2435-Other Agricultural Programmes	3.23	
7.	<b>14-Revenue</b>		<b>2218.08</b>
	2029-Land Revenue	2.63	
	2053-District Administration	1347.69	
	2055-Police	104.76	
	2235-Social Security and Welfare	58.87	
	2245-Relief on account of Natural Calamities	519.16	
	4059-Capital Outlay on Public Works	167.87	
	5475-Capital Outlay on other General Economic Services	17.10	
8.	<b>15-Consumer Affairs and Public Distribution</b>		<b>20.64</b>
	4235-Capital Outlay on Social Security and Welfare	10.00	
	4408-Capital Outlay on Food Storage and Warehousing	5.64	
	5475-Capital Outlay on Other General Economic Services	5.00	
9.	<b>16-Public Works</b>		<b>5703.30</b>
	2059-Public Works	5703.30	



*Appendices*

(Rupees in lakh)

S. No.	Grant/Head of Account	Amount	Amount
10.	<b>18-Social Welfare</b>		<b>608.89</b>
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	607.65	
	2236-Nutrition	1.24	
11.	<b>19-Housing and Urban Development</b>		<b>152.67</b>
	4217-Capital Outlay on Urban Development	127.67	
	7610-Loans to Government Servants etc.	25.00	
12.	<b>20-Tourism</b>		<b>121.54</b>
	5452-Capital Outlay on Tourism	121.54	
13.	<b>21-Forest</b>		<b>298.58</b>
	2402-Soil and Water Conservation	8.05	
	2406-Forestry and Wild Life	38.40	
	4402-Capital Outlay on Soil and Water Conservation	252.13	
14.	<b>24-Hospitality and Protocol</b>		<b>858.23</b>
	4059-Capital Outlay on Public Works	858.23	
15.	<b>25-Labour, Stationery and Printing</b>		<b>1469.91</b>
	2230-Labour and Employment	1459.79	
	4058-Capital Outlay on Stationery and Printing	10.12	
16.	<b>26-Fisheries</b>		<b>19.98</b>
	2405-Fisheries	19.98	
17.	<b>27-Higher Education</b>		<b>2169.64</b>
	2202-General Education	2164.15	
	4202-Capital Outlay on Education, Sports, Art and Culture	5.49	
18.	<b>28-Rural Development</b>		<b>3526.65</b>
	2501-Special programme for Rural Development	807.26	
	4515-Capital Outlay on Other Rural Development Programmes	2719.39	
19.	<b>29-Transport</b>		<b>111.40</b>
	2070-Other Administrative Services	3.11	
	4070-Capital Outlay on Other Administrative Services	108.29	
	<b>Grand Total</b>		<b>21803.28</b>

### Appendix-2.8

(Reference: Paragraph: 2.10; Page: 39)

Statement showing position of grants/appropriations where savings exceeded Rupees one crore during 2007-08 and where savings were not surrendered at all

(Rupees in crore)

Sl. No	Name of Grant/Appropriation	Savings	Amount not surrendered
<b>I-Revenue (voted)</b>			
1.	1-General Administration	17.72	17.72
2.	2-Home	205.98	205.98
3.	3- Planning and Development	17.91	17.91
4.	4-Information	3.22	3.22
5.	5-Ladakh Affairs	5.26	5.26
6	7-Education	121.19	121.19
7	9-Parliamentary Affairs	1.18	1.18
8.	10-Law	34.23	34.23
9	11-Industries and Commerce	6.05	6.05
10.	13-Animal Husbandry	1.18	1.18
11	17-Health and Medical Education	23.74	23.74
12	18- Social Welfare	10.34	10.34
13	19-Housing and Urban Development	3.78	3.78
14	20-Tourism	4.02	4.02
15.	21- Forest	2.65	2.65
16	22-Irrigation and Flood Control	20.75	20.75
17	23-Public Health Engineering	7.05	7.05
18.	24-Hospitality, Protocol and Toshakhana	16.93	16.93
<b>Total-I</b>		<b>503.18</b>	<b>503.18</b>
<b>II-Revenue (Charged)</b>			
19.	10-Law	2.59	2.59
<b>Total-II</b>		<b>2.59</b>	<b>2.59</b>
<b>III-Capital (Voted)</b>			
20.	1-General Administration	20.46	20.46
21	2-Home	7.64	7.64
22.	3-Planning and Development	300.36	300.36
23.	6-Power Development	430.00	430.00
24.	7-Education	28.76	28.76
25.	8-Finance	291.26	291.26
26.	12-Agriculture	26.86	26.86
27.	13-Animal Husbandry	5.03	5.03
28	14-Revenue	105.81	105.81
29	15-Consumer Affairs and Public Distribution	251.43	251.43
30	17-Health and Medical Education	67.19	67.19
31.	18-Social Welfare	79.97	79.97
32	19-Housing and Urban Development	60.41	60.41

*Appendices*

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(Rupees in crore)

Sl. No	Name of Grant/Appropriation	Savings	Amount not surrendered
33.	21-Forest	18.25	18.25
34.	22-Irrigation and Flood Control	63.65	63.65
35.	23-Public Health Engineering	119.47	119.47
36.	25-Labour, Stationery and Printing	34.70	34.70
37.	27-Higher Education	55.48	55.48
38.	28-Rural Development	314.99	314.99
<b>Total-III</b>		<b>2281.72</b>	<b>2281.72</b>
<b>Grand Total: (I, II &amp;III)</b>		<b>2787.49</b>	<b>2787.49</b>

**Appendix-3.3.1**

(Reference: Paragraph: 3.3.9.1; Page: 72)

**List of works executed without Administrative Approval (AA) and Technical Sanction (TS)**

(Rupees in lakh)

Sl. No	Name of Work	Original cost	Expenditure ending March 2008
1.	Construction of Bus Terminal at Panthachowk	250.42	414.43
2.	Construction of Matador/Sumo/Auto stand at Bemina	70.36	22.16
3.	Construction of Matador/Sumo/Auto stand at Soura	194.01	10.04
4.	Construction of Matador/Sumo/Auto stand at Harwan	198.56	21.37
5.	Improvement/Up-gradation of General Bus Stand at Batmallo	1200.00	143.55
6.	Construction of Office Complex for Habitat Centre at Bemina	947.10	6.46
7.	EWS Housing Colony-Ongoing works	875.00	575.45
8.	EWS-colony at Samarbugh	460.50	26.02
9.	EWS-Colony at Noorbagh	273.14	42.25
<b>Total expenditure on nine works as of March 2008</b>		<b>4469.09</b>	<b>1261.73</b>

**Appendix-3.3.2**  
**(Reference: Paragraph: 3.3.9.2; Page: 72)**

**Statement showing excess cost of works**

Sl. No	Name of Contractor	Name of Work	Amount (Rupees in lakh)			Percentage of excess over Original Estimate	Agreement No.
			Original	Supplementary	Total		
1.	Gh. Rasool Sheikh	Construction of Compound walling around Iqbal Shopping Complex	49.65	9.75	59.40	20.00	126 of 2/2006
2.	M/S Wani Constt	Development of Land by way of earth filling of Dwelling Units (RD 71-113)	8.90	4.00	12.90	45.00	69 of 10/2005
3.	Mohammad Yasin Wani	Development of Land by way of earth filling of Dwelling Units (RD 113-168)	9.02	4.30	13.32	48.00	70 of 10/2005
4.	Mohammad Yasin Wani	Development of Land by way of earth filling of Dwelling Units (RD 168-295)	7.80	7.02	14.82	90.00	71 of 10/2005
5.	Mohammad Sarwar	Balance work for 4 way fire station Waniyar	17.59	2.25	19.84	13.00	76 of 10/2005
6.	M/S GRG Constt	Improvement of Peripheral Road, MIS Sector (RD 350-1600)	11.69	4.11	15.80	35.00	61 of 10/2005
7.	M/S SB Construction	Improvement of Road along R/Station and Masjid Ahalihadit Bemina	49.98	8.79	58.77	18.00	53 of 9/2005
8.	Ali Mohammad Mir	Development of Road by way of Khakbajri Filling at Parimpora	5.70	0.98	6.68	17.00	207 of 2/2005
9.	Ab. Ahad Gilkar	Slush/Silt clearance at Boatman Colony	6.01	1.25	7.26	21.00	142 of 2/2007
10.	Mohammad Hanief Gilkar	Construction of open surface drain at Nund Reshi B Colony	6.55	2.72	9.27	42.00	56 of 11/2003
11.	Mohammad Ismaiel	Construction of open surface drain at Bemina Colony	4.76	1.80	6.56	38.00	9 of 7/2003

*Appendices*

Sl. No	Name of Contractor	Name of Work	Amount (Rupees in lakh)			Percentage of excess over Original Estimate	Agreement No.
			Original	Supplementary	Total		
12.	Noor Mohammad Sheikh	Development of parking base of Metador/Sumo by way of earth filling	16.79	1.99	18.78	12.00	118 of 12/2006
13.	NI Constdt	Construction of waiting at BT Panthachowk	24.72	9.59	34.31	39.00	15 of 6/2006
14.	AA Shah	Development of Land for construction of Dewelling Units by way of Earth Filling	9.03	3.92	12.95	43.00	50 of 8/2006
15.	GR Sheikh	Construction of First Floor at BT Panthachowk	40.62	6.89	47.51	17.00	74 of 10/2006
16.	GR Sheikh	Construction of Garage/Chowkidar Quarter at SDA Office complex	16.24	3.69	19.93	23.00	32 of 9/2003
17.	Manzoor Ahmad Bhat	4 Stories Office Block (BOSE)	118.61	14.72	133.33	12.00	136 of 10/2004
<b>Total</b>			<b>403.66</b>	<b>87.77</b>	<b>491.43</b>		

**Appendix-3.3.3**  
(Reference: Paragraph: 3.3.12; Page: 77)

**List of un-allotted shops/plots and other built up assets**

Sl. No	Name of the colony/complex	Date of Completion	Total un-allotted	Premium value (Rs. in lakh)
<b>A. Un-allotted Shops/Halls</b>				
1.	Boatman colony	Prior March 2002	27	13.77
2.	EWS Colony	Prior May 1992	7	3.78
3.	Iqbal Shopping Complex	October 2000	3	23.24
4.	Pamposh Shopping Complex	March 2004	19	66.50
5.	Plaza Shopping Complex	August 2003	2	20.74
6.	Yamberzul Shopping Complex	May 2004	20	254.24
7.	Parimpora Shopping Complex	April 2001	2	8.10
8.	HIG/MIG Colony Shops	November 1999	3	4.71
9.	Shopping complex along 60 feet road at Bemina	November 2006	1	2.77
10.	Kawdara shops	April 1999	2	4.42
<b>Total</b>			<b>86</b>	<b>402.27</b>
<b>B. Flats</b>				
1.	HIG/MIG Flats	November 2006	3	28.50
<b>Total</b>			<b>3</b>	<b>28.50</b>
<b>C. Plots</b>				
1.	HIG/MIG Colony	February 2000	11	93.50
2.	EWS Colony	Prior 1992	25	63.75
<b>Total</b>			<b>36</b>	<b>157.25</b>
<b>Gross Total (A+B+C)</b>				<b>588.02</b>

**Appendix 6.3.1**  
(Reference 6.3.13.2; Page: 155)

**Statement showing details of short/excess levy of road tax**

Name of the office	Period	Nature of the vehicle	Total number of Registered Vehicles	Number of cases where incorrect rates are being applied	Short Levy	Excess levy
					(Rupees in lakh)	
RTO Jammu	April 2006 to December 2007	GD	9859	434	1.80	0.09
		PS	2710	121	0.94	0.35
RTO Lakhanpur	May 2005 to December 2007	GD	1719	283	0.21	0.09
		PS	603	36	#	#
ARTO Udhampur	September 2006 to December 2007	GD	346	176	0.48	-
		PS	630	115	0.08	0.35
RTO Srinagar	September 2006 to March 2008	GD	3167	544	3.78	
		PS	1,845	31	0.09	0.21
ARTO Budgam	May 2007 to March 2008	GD	778	119	0.90	-
<b>Total</b>			<b>21,657</b>	<b>1,859</b>	<b>8.28</b>	<b>1.09</b>
GD: Goods vehicles PS: Passenger vehicles		# Less than Rs. 2000/-				



**Appendix .6.3.2**  
(Reference 6.3.13.4; Page:156)

**Statement showing outstanding tax liabilities**

<b>Name of the office</b>	<b>Period</b>	<b>Nature of the vehicle</b>	<b>Total number of defaulter vehicles</b>	<b>Outstanding tax liability (Rupees in lakh)</b>
RTO Jammu	April 2006 to December 2007	GD	995	22.25
		PS	199	2.22
RTO Lakhanpur	May 2005 to December 2007	GD	587	12.70
		PS	96	1.01
ARTO Udhampur	September 2006 to December 2007	GD	36	0.33
		PS	76	0.44
RTO Srinagar	September 2006 to March 2008	GD	610	8.23
		PS	237	2.16
ARTO Budgam	May 2007 to March 2008	GD	369	6.62
		PS	42	0.57
<b>Total</b>			<b>3,247</b>	<b>56.53</b>

**Appendix- 6.3.3**  
(Reference 6.3.13.5; Page: 156)

**Statement showing non-realisation of fine from defaulters who registered their vehicles belatedly**

Name of the office	Period	No of vehicles registered beyond 30 days	No of vehicles where fine has not been realised	Revenue loss (Rupees in lakh)
RTO Jammu	April 2006 to December 2007	24810	13864	13.87
RTO Lakhapur	May 2005 to December 2007	3152	91	0.09
ARTO Udhampur	September 2006 to December 2007	1096	217	0.21
RTO Srinagar	September 2006 to March 2008	8811	2828	2.83
ARTO Budgam	May 2007 to March 2008	1717	181	0.18
<b>Total</b>		<b>39586</b>	<b>17181</b>	<b>17.18</b>

Appendix-7.1

(Reference: Paragraphs 7.1.3, 7.1.4 and 7.1.5; Pages: 169)

Statement showing particulars of paid-up-capital, budgetary outgo, loans given out of budget and loans outstanding as on 31 March 2008 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 <sup>ψ</sup> loans received during the year	Loans outstanding at the close of 2007-08* according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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
<b>(A) Working Government Companies</b>															
<b>Agriculture and Allied Sector</b>															
1.	Jammu and Kashmir State Agro Industries Development Corporation Limited	259.92	93.76	Nil	Nil	353.68	Nil	75.69	Nil	1727.22	Nil	1727.22	4.88:1 (4.80:1)	4323.00	205
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	134.16	Nil	1229.63	3030.09	4259.72	4.63:1 (4.51:1)	NA	432
<b>Sector-wise Total:</b>		<b>859.92</b>	<b>413.76</b>	<b>Nil</b>	<b>Nil</b>	<b>1273.68</b>	<b>Nil</b>	<b>209.85</b>	<b>Nil</b>	<b>2956.85</b>	<b>3030.09</b>	<b>5986.94</b>	<b>4.70:1 (4.62:1)</b>	<b>4323.00</b>	<b>637</b>
<b>Industry Sector</b>															
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	Nil	Nil	30436.92	Nil	30436.92	17.06:1 (17.06:1)	12295.85	2033
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	729.11	Nil	729.11	2.33:1 (0.88:1)	44003	374

<sup>ψ</sup> 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 2007-08* according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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	800.00	Nil	805.00	Nil	805.00	0.45:1 (1.18:1)	1180.82	503
	<b>Sector-wise Total:</b>	<b>3860.32</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>3860.32</b>	<b>Nil</b>	<b>800.00</b>	<b>Nil</b>	<b>31971.03</b>	<b>Nil</b>	<b>31971.03</b>	<b>8.28:1 (8.49:1)</b>	<b>57479.67</b>	<b>2910</b>
<b>Handloom and Handicrafts Sector</b>															
6	Jammu and Kashmir State Handloom Development Corporation Limited	239.43	150.07	Nil	Nil	389.50	Nil	237.27	Nil	6090.96	Nil	6090.96	15.64:1 (14.01:1)	400.00	435
7	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	670.12	89.00	Nil	Nil	759.12	Nil	171.60	Nil	3197.88	140.00	3337.88	4.40:1 (4.23:1)	950.00	429
	<b>Sector-wise Total:</b>	<b>909.55</b>	<b>239.07</b>	<b>Nil</b>	<b>Nil</b>	<b>1148.62</b>	<b>Nil</b>	<b>408.87</b>	<b>Nil</b>	<b>9288.84</b>	<b>140.00</b>	<b>9428.84</b>	<b>8.21:1 (7.55:1)</b>	<b>1350.00</b>	<b>864</b>
<b>Mining Sector</b>															
8	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	412.34	Nil	26444.15	Nil	26444.15	33.05:1 (30.46:1)	1045.21	1741
	<b>Sector-wise Total:</b>	<b>800.00</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>800.00</b>	<b>Nil</b>	<b>412.34</b>	<b>Nil</b>	<b>26444.15</b>	<b>Nil</b>	<b>26444.15</b>	<b>33.05:1 (30.46:1)</b>	<b>1045.21</b>	<b>1741</b>

\* 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 2007-08* according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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
<b>Construction Sector</b>															
9	Jammu and Kashmir Projects Construction Corporation Limited	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	Nil	Nil	Nil	-	14095.63	1105
10	Jammu and Kashmir Police Housing Corporation Limited	205.00	Nil	Nil	Nil	205.00	Nil	Nil	Nil	Nil	Nil	Nil	- (-)	764.34	43
	<b>Sector-wise Total:</b>	<b>357.50</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>357.50</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>-</b>	<b>14859.97</b>	<b>1148</b>
<b>Development of Economically Weaker Sections Sector</b>															
11	Jammu and Kashmir Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	1087.00	991.15	Nil	Nil	2078.15	70.00	50.00	803.80	Nil	2093.23	2093.23	1.01:1 (0.87:1)	Nil-	116
12	Jammu and Kashmir State Women's Development Corporation Limited	483.53	Nil	Nil	Nil	483.53	50.00	700.00	Nil	800.00	1379.69	2179.69	4.51:1 (2.74:1)	Nil-	34
	<b>Sector-wise Total:</b>	<b>1570.53</b>	<b>991.15</b>	<b>Nil</b>	<b>Nil</b>	<b>2561.68</b>	<b>120.00</b>	<b>750.00</b>	<b>803.80</b>	<b>800.00</b>	<b>3472.92</b>	<b>4272.92</b>	<b>1.67:1 (1.21:1)</b>	<b>Nil</b>	<b>150</b>

\* 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 2007-08* according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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
	<b>Cement Sector</b>														
13	Jammu and Kashmir Cements Limited	1999.67	Nil	Nil	Nil	1999.67	Nil	Nil	1500.00	419.71	4100.00	4519.71	2.26:1 (1.50:1)	8136.00	814
	<b>Sector-wise Total:</b>	<b>1999.67</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>1999.67</b>	<b>Nil</b>	<b>Nil</b>	<b>1500.00</b>	<b>419.71</b>	<b>4100.00</b>	<b>4519.71</b>	<b>2.26:1 (1.50:1)</b>	<b>8136.00</b>	<b>814</b>
	<b>Tourism Sector</b>														
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)	1850.00	1054
15	Jammu and Kashmir State Cable Car Corporation Limited	2382.00	Nil	Nil	Nil	2382.00	Nil	Nil	Nil	Nil	Nil	Nil	NA (-)	798.80	90
	<b>Sector-wise Total:</b>	<b>4732.83</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>4732.83</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>426.00</b>	<b>Nil</b>	<b>426.00</b>	<b>-</b>	<b>2648.80</b>	<b>1144</b>
	<b>Power Sector</b>														
16.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	Nil	24642.12	Nil	230644.00	230644.00	461.28:1 (431.45:1)	11687.00	4059
	<b>Sector-wise Total:</b>	<b>500.00</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>500.00</b>	<b>Nil</b>	<b>Nil</b>	<b>24642.12</b>	<b>Nil</b>	<b>230644.00</b>	<b>230644.00</b>	<b>461.28:1 (431.45:1)</b>	<b>11687.00</b>	<b>4059</b>
	<b>Finance Sector</b>														
17	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2270.24	4847.77	Nil	Nil	Nil	Nil	75178.61	75178.61	15.50:1 (12.79:1)	243423.04	7565
	<b>Sector-wise Total:</b>	<b>2577.53</b>	<b>Nil</b>	<b>Nil</b>	<b>2270.24</b>	<b>4847.77</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>75178.61</b>	<b>75178.61</b>	<b>15.50:1 (12.79:1)</b>	<b>243423.04</b>	<b>7565</b>
	<b>Total-(A)</b>	<b>18167.85</b>	<b>1643.98</b>	<b>Nil</b>	<b>2270.24</b>	<b>22082.07</b>	<b>120.00</b>	<b>2581.06</b>	<b>26945.92</b>	<b>72306.58</b>	<b>316565.62</b>	<b>388872.20</b>	<b>17.61:1 (16.24:1)</b>	<b>344952.69</b>	<b>21032</b>

\* 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 2007-08 <sup>≠</sup> according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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>(B)</b>	<b>Working Statutory Corporations</b>														
	<b>Transport Sector</b>														
18.	Jammu and Kashmir State Road Transport Corporation	9082.06	1501.09	Nil	Nil	10583.15	Nil	1693.98	2750.00	33434.01	NA	33434.01	3.15:1 (3.13:1)	5186.40	4694
	<b>Sector-wise Total:</b>	<b>9082.06</b>	<b>1501.09</b>	<b>Nil</b>	<b>Nil</b>	<b>10583.15</b>	<b>Nil</b>	<b>1693.98</b>	<b>2750.00</b>	<b>33434.01</b>	<b>NA</b>	<b>33434.01</b>	<b>3.15:1 (3.13:1)</b>	<b>5186.40</b>	<b>4694</b>
	<b>Finance Sector</b>														
19.	Jammu and Kashmir State Financial Corporation Limited	4347.40	2092.40	Nil	19.91	6459.71	Nil	Nil	Nil	16.57	5622.55	5639.12	0.87:1 (0.88:1)	NA	285
	<b>Sector-wise Total:</b>	<b>4347.40</b>	<b>2092.40</b>	<b>Nil</b>	<b>19.91</b>	<b>6459.71</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>16.57</b>	<b>5622.55</b>	<b>5639.12</b>	<b>0.87:1 (0.88:1)</b>	<b>NA</b>	<b>285</b>
	<b>Forest Sector</b>														
20.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	8130.00	Nil	8130.00	9.00:1 (8.33:1)	9453.00	4000
	<b>Sector-wise Total:</b>	<b>903.00</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>903.00</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>8130.00</b>	<b>Nil</b>	<b>8130.00</b>	<b>9.00:1 (8.33:1)</b>	<b>9453.00</b>	<b>4000</b>
	<b>Total (B) :</b>	<b>14332.46</b>	<b>3593.49</b>	<b>Nil</b>	<b>19.91</b>	<b>17945.86</b>	<b>Nil</b>	<b>1693.98</b>	<b>2750.00</b>	<b>41580.58</b>	<b>5622.55</b>	<b>47203.13</b>	<b>2.63:1 (2.59:1)</b>	<b>14639.40</b>	<b>8979</b>
	<b>Grand Total (A+B):</b>	<b>32500.31</b>	<b>5237.47</b>	<b>Nil</b>	<b>2290.15</b>	<b>40027.93</b>	<b>120.00</b>	<b>4275.04</b>	<b>29695.92</b>	<b>113887.16</b>	<b>322188.17</b>	<b>436075.33</b>	<b>10.89:1 (10.09:1)</b>	<b>359592.09</b>	<b>30011</b>

≠ Long-term loans only

**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 2007-08 <sup>≠</sup> according to the information furnished by the PSUs			Debt-Equity ratio for 2007-08 (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
<b>(C) Non-working company<sup>♦</sup></b>															
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								
	<b>Total-(C)</b>	<b>256.90</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>256.90</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>83.21</b>	<b>Nil</b>	<b>83.21</b>	<b>1.03:1 (0.32:1)</b>	<b>-</b>	<b>-</b>
	<b>Grand Total (A+B+C):</b>	<b>32757.21</b>	<b>5237.47</b>	<b>Nil</b>	<b>2290.15</b>	<b>40284.83</b>	<b>120.00</b>	<b>4275.04</b>	<b>29695.92</b>	<b>113970.37</b>	<b>322188.17</b>	<b>436158.54</b>	<b>10.83:1 (10.03:1)</b>	<b>359592.09</b>	<b>30011</b>

(Note: Except in respect of Jammu and Kashmir Bank Limited which finalised its accounts for 2007-08, figures are provisional as given by the companies and corporations)

<sup>≠</sup> Long-term loans only

<sup>♦</sup> 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: 170 and 172 to 174)

**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 loss (-)	Capital employed <sup>▼</sup>	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
<b>(A)-Working Government Companies</b>													
<b>Agriculture and Allied Sector</b>													
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	-	16
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	-	15
<b>Sector-wise Total:</b>						<b>(-) 559.05</b>		<b>1273.68</b>	<b>(-) 4241.63</b>	<b>(+) 985.20</b>	<b>(-) 155.99</b>	<b>-</b>	
<b>Industry Sector</b>													
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	-	7
4	Jammu and Kashmir Small Scale Industries Development Corporation Limited	-do-	28 November 1975	1988-89	2007-08	(+) 73.06	Nil	245.85	-	(+) 894.70	(+) 106.12	11.85	19
5.	Jammu and Kashmir State Industrial Development Corporation Limited	-do-	17 March 1969	1999-2000	2007-08	(-) 626.56	Nil	1764.63	(-) 3791.04*	(+) 5467.48	(-) 626.56	-	8
<b>Sector-wise Total:</b>						<b>(-) 2732.98</b>		<b>3637.12</b>	<b>(-) 27049.07</b>	<b>(+) 3144.40</b>	<b>(-) 1161.52</b>	<b>-</b>	

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

\* Figures vary with those depicted in Finance Accounts-2007-08 due to interest waiver of Rs. 16.64 crore by the Government as communicated (September 2008) by the Company.

*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 loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
<b>Handloom and Handicrafts Sector</b>													
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	-	11
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	-	11
<b>Sector-wise Total:</b>						<b>(-) 584.40</b>		<b>702.52</b>	<b>(-) 2461.84</b>	<b>(+) 1118.27</b>	<b>(-) 405.44</b>	<b>-</b>	
<b>Mining Sector</b>													
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	-	15
<b>Sector-wise Total:</b>						<b>(-) 430.00</b>	<b>Nil</b>	<b>800.00</b>	<b>(-) 2432.66</b>	<b>(+) 204.51</b>	<b>(-) 429.82</b>	<b>-</b>	
<b>Construction Sector</b>													
9	Jammu and Kashmir Projects Construction Corporation Limited	Public Works	22 May 1965	1989-90	2007-08	(+) 29.63	Nil	152.00	(-) 102.60	(+) 95.88	(+) 24.78	25.84	18
10	Jammu and Kashmir Police Housing Corporation Limited	Home	26 December 1997	1999-00	2006-07	(+) 14.99	-	200.00	-	(+) 206.04	(+) 14.99	7.28	8
<b>Sector-wise Total:</b>						<b>(+) 44.62</b>		<b>352.50</b>	<b>(-) 102.60</b>	<b>(+) 301.92</b>	<b>(+) 39.77</b>	<b>13.17</b>	
<b>Development of Economically Weaker Sections Sector</b>													
11	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	Social Welfare	April 1986	1995-96	2007-08	(-) 3.22	Nil	790.52	-	(+) 1541.51	(+) 9.15	0.59	12

*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 loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years
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	-	13
<b>Sector-wise Total:</b>						<b>(-) 6.59</b>		<b>790.62</b>	<b>(-) 3.80</b>	<b>(+) 1545.37</b>	<b>(+) 5.78</b>	<b>0.37</b>	
<b>Cement Sector</b>													
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	12
<b>Sector-wise Total:</b>						<b>(+) 54.75</b>	<b>Nil</b>	<b>1549.67</b>	<b>(-) 895.84</b>	<b>(+) 2388.64</b>	<b>(+) 198.40</b>	<b>8.30</b>	
<b>Tourism Sector</b>													
14	Jammu and Kashmir State Tourism Development Corporation Limited	Tourism	13 February 1970	1991-92	2007-08	(-) 54.63	Nil	991.13	(-) 330.97 <sup>†</sup>	(+) 762.71	(-) 53.59	-	16
15	Jammu and Kashmir State Cable Car Corporation Limited <sup>‡</sup>	-do-	28 November 1988	1994-95	2005-06	Nil	Nil	2352.12	Nil	(+) 2298.75	Nil	-	13
<b>Sector-wise Total:</b>						<b>(-) 54.63</b>	<b>Nil</b>	<b>3343.25</b>	<b>(-) 330.97</b>	<b>(+) 3061.46</b>	<b>(-) 53.59</b>	<b>-</b>	
<b>Power Sector</b>													
16	Jammu and Kashmir State Power Development Corporation Limited	Power Development	16 February 1995	2000-01	2007-08	(-) 6465.02	(-) 1111.00	500.00	(-) 10759.02	(+) 179810.78	(-) 6465.02	-	7
<b>Sector-wise Total:</b>						<b>(-) 6465.02</b>	<b>(-) 1111.00</b>	<b>500.00</b>	<b>(-) 10759.02</b>	<b>(+) 179810.78</b>	<b>(-) 6465.02</b>	<b>-</b>	
<b>Finance Sector</b>													
17	Jammu and Kashmir Bank Limited	Finance	10 October 1938	2007-08	2008-09	(+) 36000.42	Nil	4847.77	-	(+) 1946177.63	(+) 198379.59	10.19	-
<b>Sector-wise Total:</b>						<b>(+) 36000.42</b>	<b>Nil</b>	<b>4847.77</b>	<b>-</b>	<b>(+) 1946177.63</b>	<b>(+) 198379.59</b>	<b>10.19</b>	<b>-</b>
<b>Total-A</b>						<b>(+) 25267.12</b>	<b>(-) 1111.00</b>	<b>17797.13</b>	<b>(-) 48277.43</b>	<b>(+) 2138738.18</b>	<b>(+) 189952.16</b>	<b>8.88</b>	

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

<sup>‡</sup> Figures of cumulative loss intimated belatedly (September 2008) by the Company.

<sup>‡</sup> Cumulative loss of the Company aggregating Rs. 613.13 crore, as depicted in the Finance Accounts-2007-08 was changed (September 2008) by the Company to Rs. 330.97 lakh on seeking clarification by Audit.

<sup>‡</sup> 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.d.)**

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 loss (-)	Capital employed	Total return on capital employed	Percentage of total return on capital employed	Arrears of accounts in terms of years	
<b>(B) Working Statutory corporations</b>														
<b>Transport Sector</b>														
18.	Jammu and Kashmir State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	2004-05	2006-07	(-) 5467.14	-	10951.15	(-) 59891.66 <sup>▼</sup>	(-) 18455.00	(-) 2647.00	-	3	
<b>Sector-wise Total:</b>						(-) 5467.14	-	10951.15	(-) 59891.66	(-) 18455.00	(-) 2647.00	-	-	
<b>Financing Sector</b>														
19.	Jammu and Kashmir State Financial Corporation	Finance	2 December 1959	2004-05	2007-08	(+) 463.64	-	6459.71	(-) 19249.89	(+) 22669.00	(+) 2353.11	10.38	3	
<b>Sector-wise Total:</b>						(+) 463.64	-	6459.71	(-) 19249.89	(+) 22669.00	(+) 2353.11	10.38	-	
<b>Forest Sector</b>														
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)										12
<b>Total B:</b>						(-) 5003.50	-	17410.86	(-) 79141.55	(+) 4214.00	(-) 293.89	-	-	
<b>Total (A) + (B)</b>						(+) 20263.62	(-) 1111.00	35207.99	(-) 127418.98	(+) 2142952.18	(+) 189658.27	8.85	-	
<b>(C)-Non- Working Companies</b>														
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	-	18	
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	-	8	
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	-	-	16	
<b>Total-C</b>						(-) 135.22	Nil	216.90	(-) 1153.28	(-) 112.70	(-) 119.05	-	-	
<b>Grand total (A+B+C):</b>						(+) 20128.40	(-) 1111.00	35424.89	(-) 128572.26	(+) 2142839.48	(+) 189539.22	8.85	-	

▼ Updated figures of cumulative loss communicated by the Company in September 2008.

Appendix-7.3

(Reference: Paragraph 7.1.5; Page: 169)

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 2008

(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		
<b>(A) Govt. Companies</b>																
<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	49.00 (Subsidy)	8.21 (Subsidy)	Nil	57.21 (Subsidy)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	Nil	Nil	Nil	Nil	3030.09 (3030.09)	Nil	Nil	Nil	3030.09 (3030.09)	Nil	Nil	Nil	Nil	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	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)	770.00 (Grants)	Nil	1350.00 (Grants)	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6.	Jammu and Kashmir State Handloom Development Corporation Limited	Nil	137.85 (Grants)	Nil	137.85 (Grants)	180.00 (180.00)	Nil	Nil	Nil	180.00 (180.00)	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	Nil	Nil	Nil	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

*Appendices*

**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	117.90 (Subsidy)	Nil	117.90 (Subsidy)	Nil	200.00 (2093.23)	Nil	Nil	200.00 (2093.23)	Nil	Nil	Nil	Nil	Nil	Nil
12.	Jammu and Kashmir State Women's Development Corporation Limited	Nil	104.00 (Grants)	Nil	104.00 (Grants)	Nil	Nil (1379.69)	Nil	Nil	Nil (1379.69)	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	6210.00 (Grants)	Nil	Nil	6210.00 (Grants)	20656.00 (230644.00)	Nil	Nil	Nil	20656.00 (230644.00)	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
	<b>Total (A):</b>	<b>49.00 (subsidy) 6790.00 (Grants)</b>	<b>126.11 (Subsidy) 1091.85 (Grants)</b>	<b>Nil</b>	<b>175.11 (subsidy) 7881.85 (Grants)</b>	<b>23866.09 (233854.09)</b>	<b>200.00 (3472.92)</b>	<b>Nil</b>	<b>Nil</b>	<b>24066.09 (237327.01)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>(B)</b>	<b>Working Statutory Corporation</b>															
18.	Jammu and Kashmir State Road Transport Corporation	Nil	Nil	Nil	Nil	600.00	2750.00	Nil	Nil	3350.00	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

*Appendices*

**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		
<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>
20	Jammu and Kashmir State Forest Corporation	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	<b>Total (B):</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>600.00</b>	<b>2750.00 (5650.00)</b>	<b>-</b>	<b>-</b>	<b>3350.00 (5650.00)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
	<b>Total (A) + B):</b>	<b>49.00 (subsidy) 6790.00 (Grants)</b>	<b>126.11 (Subsidy) 1091.85 (Grants)</b>	<b>Nil</b>	<b>175.11 (subsidy) 7881.85 (Grants)</b>	<b>24466.09 (233854.09)</b>	<b>2950.00 (9122.92)</b>	<b>Nil</b>	<b>Nil</b>	<b>27416.09 (242977.01)</b>				<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
<b>(C)</b>	<b>Non-working Government Companies/Corporations</b>															
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
	<b>Total (C)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil (23254.11)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil (23254.11)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
	<b>Grand Total (A+B+C):</b>	<b>49.00 (subsidy) 6790.00 (Grants)</b>	<b>126.11 (Subsidy) 1091.85 (Grants)</b>	<b>Nil</b>	<b>175.11 (subsidy) 7881.85 (Grants)</b>	<b>24466.09 (233854.09)</b>	<b>2950.00 (32377.03)</b>	<b>Nil</b>	<b>Nil</b>	<b>27416.09 (266231.12)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>

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:7.1.6; Page: 171)

**Statement showing investment made by the State Government in PSUs,  
whose accounts are in arrears**

(Rupees in lakh)

S.No	Name of the Company/ Corporation	Year up to which accounts finalized	Paid-up capital as per the latest finalized account	Investment made by the State Government during the years (up to 2007-08) for which accounts are in arrears				Total
<b>(A-Working Government Companies)</b>								
				<b>Equity</b>	<b>Loans</b>	<b>Grants</b>	<b>Subsidy</b>	
1.	J&K State Agro Industries Development Corporation Limited	1991-92	353.68	157.92	1038.32	476.99	483.14	2156.37
2.	J&K State Horticultural Produce Marketing and Processing Corporation Limited	1992-93	920.00	Nil	631.92	235.62	Nil	867.54
3.	J&K Industries Limited	2000-01	1626.64	Nil	1942.00	1490.00	Nil	3432.00
4.	J&K Small Scale Industries Development Corporation Limited	1988-89	245.85	66.00	141.00	548.00	80.00	835.00
5.	J&K State Industrial Development Corporation Limited	1999-2000	1764.63	80.00	983.66	1530.50	770.00	3364.166
6.	J&K State Handloom Development Corporation Limited	1996-97	299.90	82.00	2047.69	509.64	Nil	2639.33
7.	J&K Handicrafts (Sale and Export) Development Corporation Limited	1996-97	402.62	274.50	1831.28	166.05	137.85	2409.68
8.	J& K Minerals Limited	1992-93	800.00	Nil	6130.56	766.01	Nil	6896.57
9.	J&K Scheduled castes, Scheduled Tribes and Other Back-ward Classes Development Corporation Limited	1995-96	790.52	716.82	317.13	343.00	329.63	1706.58
10.	J&K State Women's Development Corporation Limited	1994-95	0.10	476.78	805.70	254.00	Nil	1536.48
11.	J&K Cements Limited	1995-96	1549.67	500.00	Nil	Nil	Nil	500.00
12.	J&K State Tourism Development Corporation Limited	1991-92	991.13	1471.50	Nil	454.74	Nil	1926.24
13.	J&K State Cable Car Corporation Limited	1994-95	2352.12	1133.01	Nil	Nil	Nil	1133.01
14.	J&K State power Development Corporation Limited	2000-01	500.00	Nil	Nil	38587.00	Nil	38587.00
	<b>Total:</b>			<b>4958.53</b>	<b>15869.26</b>	<b>45361.55</b>	<b>1800.62</b>	<b>67989.96</b>
<b>(B) Working Statutory Corporations</b>								
15.	J&K State Road Transport Corporation	2004-05	10951.15	Nil	5605.95	Nil	Nil	5605.95
	<b>Total (B)</b>				<b>5605.95</b>			<b>5605.95</b>
	<b>Total (A)+(B)</b>			<b>4958.53</b>	<b>21475.21</b>	<b>45361.55</b>	<b>1800.62</b>	<b>73595.91</b>



### Appendix-7.5

(Reference: Paragraph 7.1.7; Page: 172)

#### 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
<b>1.</b>	<b>Jammu and Kashmir State Road Transport Corporation Limited</b>			
<b>A.</b>	<b>Liabilities</b>			
	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
	<b>Total-A</b>	<b>553.76</b>	<b>605.25</b>	<b>669.36</b>
<b>B.</b>	<b>Assets</b>			
	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
	<b>Total-B</b>	<b>553.76</b>	<b>605.25</b>	<b>669.36</b>
<b>C</b>	<b>Capital employed<sup>1</sup></b>	<b>(-) 132.76</b>	<b>(-) 160.18</b>	<b>(-) 184.55</b>
<b>2.</b>	<b>Jammu and Kashmir State Financial Corporation</b>			
	<b>Particulars</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
<b>A.</b>	<b>Liabilities</b>			
	Paid-up capital	63.80	63.80	64.60
	Reserve funds and surplus	7.59	7.59	7.58
	<b>Borrowings</b>			
	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
	<b>Total-A</b>	<b>379.28</b>	<b>291.50</b>	<b>306.40</b>
<b>B</b>	<b>Assets</b>			
	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
	<b>Total-B</b>	<b>379.28</b>	<b>291.50</b>	<b>306.40</b>
<b>C</b>	<b>Capital employed<sup>1</sup></b>	<b>221.74</b>	<b>221.07</b>	<b>226.69</b>

<sup>1</sup> Capital employed represents net fixed assets including capital works in progress and assets not in use plus working capital. In the case of Jammu and Kashmir State Financial Corporation, 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-7.6**

**(Reference: Paragraph 7.1.7; Page: 172)**

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

(Amount: Rupees in crore)

	<b>Particulars</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
<b>1.</b>	<b>Jammu and Kashmir State Road Transport Corporation</b>			
	<b>Operating and non-operating</b>			
	(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
<b>2</b>	<b>Jammu and Kashmir State Financial Corporation</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
<b>A</b>	<b>Income</b>			
	(a) Interest on loans and advances	5.68	7.51	6.78
	(b) Other income	1.80	4.36	21.74
	<b>Total-A</b>	<b>7.48</b>	<b>11.87</b>	<b>28.52</b>
<b>B</b>	<b>Expenditure</b>			
	(a) Interest on long-term loans	13.45	9.11	18.89
	(b) Other expenditure	5.50	5.26	4.99
	<b>Total-B</b>	<b>18.95</b>	<b>14.37</b>	<b>23.88</b>
<b>C</b>	<b>Profit (+)/Loss (-)</b>	<b>(-) 11.47</b>	<b>(-) 2.50</b>	<b>(+) 4.64<sup>φ</sup></b>
<b>D</b>	<b>Total return on capital employed</b>	<b>1.98</b>	<b>6.61</b>	<b>23.53</b>
<b>E</b>	<b>Percentage of return on capital employed</b>	<b>0.89</b>	<b>2.99</b>	<b>10.38</b>

<sup>φ</sup> 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-7.7**

(Reference: Paragraph 7.1.12; Page: 173)

**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	
<b>1. Jammu and Kashmir State Road Transport Corporation Limited</b>						
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						
<b>2. Jammu and Kashmir State Financial Corporation Limited</b>						
	<b>2002-03</b>		<b>2003-04</b>		<b>2004-05</b>	
	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
<b>Total:</b>	<b>197</b>	<b>13.42</b>	<b>360</b>	<b>24.11</b>	<b>187</b>	<b>16.52</b>
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-7.8**

(Reference: Paragraph: 7.1.24; Page: 176)

Statement showing department-wise outstanding Inspection Reports (IRs) as on 30 September 2008

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	164	628	1998-99
2	Agriculture Allied Sector	2	34	137	1998-99
3	Public Works	1	58	254	1998-99
4	Social Welfare	2	21	94	1998-99
5	Tourism	2	28	86	1998-99
6	Power Development	1	59	214	1998-99
7	Finance	2	72	262	1998-99
8	Home	1	12	38	1998-99
9	Civil Supplies and Transport	1	51	247	1998-99
	<b>Total</b>	<b>19</b>	<b>499</b>	<b>1960</b>	

**Appendix-7.9**

(Reference: Paragraph:7.1.24; Page: 176)

**Statement showing department-wise reviews/audit paragraphs, replies to which were awaited as on September 2008**

<b>S.No</b>	<b>Name of the Department</b>	<b>Review</b>	<b>Draft paragraphs</b>	<b>Period of issue</b>
1.	Industries and Commerce	2	-	2008-09
3.	Agriculture Production and Rural Development	-	2	2008-09
3.	Finance	-	1	2008-09
4.	Transport	-	1	2008-09
	<b>Total</b>	<b>2</b>	<b>4</b>	