

## **Appendix-1**

**(Reference: Paragraph: 1.1; Page: 1)**

### **Part A. Government Accounts**

#### **I. Structure of Government Accounts**

##### **Structure**

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

##### ***Part-I: Consolidated Fund***

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 All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature.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

##### ***Part-II: Contingency Fund***

The Contingency Fund created under Article 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 40 lakh.

##### ***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.

#### **II. Form of Annual Accounts**

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-a-vis the amounts authorised by State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

**Part B. List of Indices/ratios and basis for their calculation**

**(Referred to in paragraph: 1.44)**

<b>Indices/ratios</b>		<b>Basis of calculation</b>
<b>Sustainability</b>		
Balance from the current revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601) and Non-Plan revenue expenditure
Primary Deficit		Fiscal Deficit minus interest payments
Interest Ratio	Capital Outlay	Capital expenditure as per Statement No. 2 of the Finance Accounts
Capital Outlay Vs Capital receipts	Capital receipts	Internal Loans (net of ways and means advances) plus Loans and advances from Government of India plus Net receipts from small savings, PF, etc. plus Repayments received out of loans advanced by the State Government minus Loans advanced by the State Government.
Total tax receipts Vs GSDP		
State tax receipts Vs GSDP		
<b>Flexibility</b>		
Balance from current revenue		As above
Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under major heads 6003 and 6004
	Capital Borrowings	Addition under Major Heads 6003 and 6004
	State Tax Receipts	Statement No.1 of Finance Accounts
	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
Incomplete Projects		
Total Tax Receipts Vs GSDP		
Debt Vs GSDP		
<b>Vulnerability</b>		
Revenue Deficit		Paragraph No 1.9.6.2 of the Audit Report
Fiscal Deficit		
Primary Deficit Vs Fiscal Deficit	Primary Deficit	Fiscal Deficit minus interest payments
Total outstanding guarantees including letters of comfort Vs	Outstanding guarantees	Exhibit-IV
Total revenue receipts of the Government	Revenue Receipts	Exhibit-II
Assets Vs Liabilities	Assets and Liabilities	Exhibit-I
	Debt	Borrowings and other obligations at the end of the year (Statement No. 17 of the Finance Account)

**Appendix-2**  
**(Reference: Paragraph: 2.9; Page:32)**  
**Details of excess expenditure despite obtaining supplementary grants**

(Rupees in crore)

S.No	Name of Grant/Department	Original	Supplementary	Total grant	Expenditure	Excess expenditure
<b>Revenue (Voted)</b>						
1.	1-General Administration	112.67	1.15	113.82	117.84	4.02
2.	27-Higher Education	123.67	14.44	138.11	139.77	1.66
	<b>Total</b>	<b>236.34</b>	<b>15.59</b>	<b>251.93</b>	<b>257.61</b>	<b>5.68</b>
<b>Revenue (Charged)</b>						
3.	9-Parliamentary Affairs	0.23	0.06	0.29	0.30	0.01
	<b>Total Revenue</b>	<b>236.57</b>	<b>15.65</b>	<b>252.22</b>	<b>257.91</b>	<b>5.69</b>

**Appendix-3**  
**(Reference: Paragraph: 2.12; Page:34)**  
**Cases of unnecessary supplementary grant/appropriation**  
(Rupees in crore)

S.No	Grant or Appropriation	Amount of Grant/Appropriation				
		Original	Supple- mentary	Total	Actual expenditure	Saving
	<b>I-Revenue (Voted)</b>					
1.	4-Information Department	9.22	0.19	9.41	8.99	0.42
2.	24-Estates, Hospitality and Protocol	4.30	0.09	4.39	3.70	0.69
	<b>Total Revenue (Voted):</b>	<b>13.52</b>	<b>0.28</b>	<b>13.80</b>	<b>12.69</b>	<b>1.11</b>
	<b>II-Revenue (Charged)</b>					
3.	1-General Administration	3.33	0.09	3.42	3.03	0.39
4.	10-Law	8.00	0.02	8.02	5.90	2.12
	<b>Total Revenue (charged):</b>	<b>11.33</b>	<b>0.11</b>	<b>11.44</b>	<b>8.93</b>	<b>2.51</b>
	<b>Total Revenue:</b>	<b>24.85</b>	<b>0.39</b>	<b>25.24</b>	<b>21.62</b>	<b>3.62</b>
	<b>III-Capital (Voted)</b>					
5.	2-Home Department	11.40	1.10	12.50	1.31	11.19
6.	3-Planning and Development	114.16	8.37	122.53	3.00	119.53
7.	5-Ladakh Affairs	59.90	1.73	61.63	29.88	31.75
	<b>Total Capital (Voted):</b>	<b>185.46</b>	<b>11.20</b>	<b>196.66</b>	<b>34.19</b>	<b>162.47</b>
	<b>Grand Total:</b>	<b>210.31</b>	<b>11.59</b>	<b>221.90</b>	<b>55.81</b>	<b>166.09</b>

**Appendix-4**  
**(Reference: Paragraph: 2.13; Page:34)**  
**Excessive supplementary grant/appropriation**

(Rupees in crore)

S.No	Name of Grant/Appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Expenditure	Saving
	<b>I-Revenue (Voted)</b>					
1.	2- Home Department	771.90	186.78	958.68	831.01	127.67
2.	9-Parliamentary Affairs	7.05	3.40	10.45	8.22	2.23
3.	10-Law Department	25.53	2.33	27.86	26.46	1.40
4.	14-Revenue	148.65	35.62	184.27	161.72	22.55
	<b>Total-I:</b>	<b>953.13</b>	<b>228.13</b>	<b>1181.26</b>	<b>1027.41</b>	<b>153.85</b>

**Appendix-5**

(Reference: Paragraph:2.14; Page:34)

**Cases where savings exceeded 10 per cent of the grant and more than Rs 50 lakh**  
(Rupees in crore)

S. No	Name of grant and grant number	Amount of grant/ appropriation	Expenditure	Saving (Percentage)
<b>I-Revenue (Voted)</b>				
1.	5-Lakakh Affairs	122.85	60.38	62.47 (51)
2.	7-Education	799.41	695.33	104.08(13)
3.	8-Finance	673.67	511.34	162.33 (24)
4.	11-Indusries and Commerce	115.59	87.13	28.46 (25)
5.	15-Food, Supplies and Transport	48.82	19.13	29.69 (61)
6.	17-Health and Medial Education	412.85	361.04	51.81 (13)
7.	19-Housing and Urban Development	79.09	68.94	10.15 (13)
8.	20-Tourism	31.82	19.45	12.37 (39)
9.	21-Forest	163.39	132.18	31.21 (19)
10.	23-Public Health Engineering	220.12	183.97	36.15 (16)
<b>II-Revenue (Charged)</b>				
11.	8-Finance	944.09	768.77	175.32 (19)
<b>III-Capital (voted)</b>				
12.	1-General Administration	6.26	0.16	6.10 (97)
13.	4-Information	0.65	-	0.65 (100)
14.	6-Power Development	495.45	245.08	250.37 (51)
15.	7-Education	51.13	22.93	28.20 (55)
16.	8-Finance	2.60	0.89	1.71 (66)
17.	11-Industries and Commerce	59.06	43.92	15.14 (26)
18.	12-Agriculture Rural Development and Co-operatives	103.24	55.06	48.18 (47)
19.	13-Animal Husbandry	14.87	2.81	12.06 (81)
20.	14-Revenue	3.82	-	3.82 (100)
21.	15-Food, Supplies and Transport	757.71	243.94	513.77 (68)
22.	16-Public Works	233.95	175.79	58.16 (25)
23.	17-Health and Medical Education	64.60	21.56	43.04 (67)
24.	18-Social Welfare	24.56	0.64	23.92 (97)
25.	19-Housing and Urban Development	76.12	34.96	41.16 (54)
26.	20-Tourism	41.97	22.41	19.56 (47)
27.	21-Forest	68.65	9.20	59.45 (87)
28.	22-Irrigation and Flood Control	129.36	25.06	104.30 (81)
29.	25-Labour, Stationery and Printing	14.49	0.37	14.12 (97)
30.	27-Higher Education	21.94	8.81	13.13 (60)

**Appendix-6**  
**(Reference: Paragraph: 2.18; 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)		
		1998-99	1999-2000	2000-01
<b>I. Revenue –Voted</b>				
1.	7-Education Department	114.04 (17)	83.44 (11)	104.08 (13)
2.	15-Food Supplies and Transport	59.64 (87)	36.15 (80)	29.69 (61)
3.	19-Housing and Urban Development	17.86 (29)	14.30 (18)	10.15 (13)
4.	20-Tourism Department	9.45 (39)	11.24 (35)	12.37 (39)
5.	23-Public Health Engineering	30.06 (18)	23.79 (12)	36.15 (16)
<b>II-Revenue (Charged)</b>				
6	10-Law Department	1.06 (16)	1.47 (19)	2.12 (26)
<b>III. Capital-Voted</b>				
7.	1- General Administration	3.58 (82)	0.86 (28)	6.10 (97)
8.	2-Home Department	13.23 (100)	12.57 (100)	11.19 (89)
9.	3-Planning and Development	84.26 (100)	80.68 (100)	119.53 (98)
10.	4-Information Department	1.00 (100)	0.64 (100)	0.65 (100)
11.	5-Ladakh Affairs	32.61 (57)	23.89 (39)	31.75 (52)
12.	7-Education Department	30.43 (69)	16.06 (45)	28.20 (55)
13.	11-Industries and Commerce	31.80 (38)	21.33 (28)	15.14 (26)
14.	12-Agriculture, Rural Development and Co-operative Department	64.86 (68)	41.83 (45)	48.18 (47)
15.	13-Animal Husbandry Department	7.43 (80)	6.01 (70)	12.06 (81)
16.	14-Revenue Department	3.13 (100)	3.07 (92)	3.82 (100)
17.	15-Food Supplies and Transport	268.63 (41)	351.51 (56)	513.77 (68)
18	16-Public Works Department	49.98 (26)	47.45 (25)	58.16 (25)
19.	18-Social Welfare Department	20.99 (98)	19.10 (92)	23.92 (97)
20.	19-Housing and Urban Development	43.71 (48)	17.55 (26)	41.16 (54)
21.	21-Forest	19.56 (63)	29.10 (86)	59.45 (87)
22.	22-Irrigation and Flood Control	67.60 (65)	99.53 (88)	104.30 (81)
23.	25-Labour, Stationery and Printing	11.73 (99)	11.45 (97)	14.12 (97)
24.	27-Higher Education	10.33 (100)	5.76 (74)	13.13 (60)

**Appendix-7**  
**(Reference: Paragraph: 2.19; 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
<b>1.</b>	<b>1-General Administration Department</b>		<b>3242.81</b>
	2013- Council of Ministers	4.86	
	2052-Secretariat General Services	17.67	
	2070-Other Administrative Services	69.89	
	2216-Housing	101.25	
	2250-Other Social Services	28.86	
	3435-Ecology and Environment	830.33	
	3451-Secretariat Economic Services	2174.00	
	6202-Loans for Education, Sports Art and Culture	8.61	
	6210-Loans for Medical and Public Health	4.23	
	6401-Loans for Crop Husbandry	2.78	
	6403-Loans for Animal Husbandry	0.33	
<b>2.</b>	<b>2-Home Department</b>		<b>1271.40</b>
	2055-Police	926.43	
	2056-Jails	56.58	
	2070-Other Administrative Services	258.81	
	4070-Capital Outlay on Other Administrative Services	29.58	
<b>3.</b>	<b>3-Planning and Development Department</b>		<b>594.94</b>
	3454-Census, Survey and Statistics	509.63	
	3475-Other General and Economic Services	85.31	
<b>4.</b>	<b>5-Ladakh Affairs Department</b>		<b>1.36</b>
	2575-Special Area Programmes	1.36	
<b>5.</b>	<b>6-Power Development Department</b>		<b>2895.18</b>
	2801-Power	2895.18	
<b>6.</b>	<b>7-Education Department</b>		<b>11524.52</b>
	2202-General Education	8828.19	
	2204-Youth Services and Sports	45.39	
	2205-Art and Culture	438.91	
	4202-Capital outlay on Education, Sports, Art and Culture	2212.03	
<b>7.</b>	<b>8-Finance Department</b>		<b>174.25</b>
	2030-Stamps and Registration	172.76	
	2054-Treasuries and Accounts Administration	1.49	
<b>8.</b>	<b>11-Industries and Commerce Department</b>		<b>6811.45</b>
	2851-Village and Small Industries	2073.62	
	2852-Industries	1638.83	
	2853-Non-Ferrous Mining and Metallurgical Industries	180.33	
	4851-Capital outlay on Village and Small Industries	262.43	
	6851-Loans to Village and Small Scale Industries	1105.80	
	6853-Loans for Non-Ferrous Mining and Metallurgical Industries	112.33	



S.No	Grant/Head of Account	Amount	Amount
	6885-Loans for other Industries and Minerals	1438.11	
<b>9.</b>	<b>12-Agriculture, Rural Development and Co-operative Department</b>		<b>12252.56</b>
	2236-Nutrition	83.00	
	2401-Crop Husbandry	624.21	
	2402-Soil and Water Conservation	1982.64	
	2415-Agriculture Research and Trainings	453.51	
	2435-Other Agricultural Programmes	1462.46	
	2501-Special Programmes for Rural Development	45.35	
	2515-Other Rural Development Programmes	1967.83	
	2705-Command Area Development	63.60	
	2851-Village and Small Industries	1084.94	
	4401-Capital outlay on Crop Husbandry	2159.54	
	4515-Capital outlay on Rural Development	1118.91	
	6435-Loans for Agricultural Programmes	1206.57	
<b>10.</b>	<b>13-Animal Husbandry Department</b>		<b>2065.90</b>
	2403-Animal Husbandry	2048.85	
	2404-Dairy Development	10.44	
	4403-Capital outlay on Animal Husbandry	6.61	
<b>11.</b>	<b>14-Revenue Department</b>		<b>322.14</b>
	2053-District Administration	12.20	
	2235-Social Security and Welfare	144.43	
	2506-Land Reforms	165.51	
<b>12.</b>	<b>15-Food, Supplies and Transport Department</b>		<b>1725.00</b>
	7055-Loans for Road/Water Transport	1725.00	
<b>13.</b>	<b>16-Public Works Department</b>		<b>9129.68</b>
	2215-Water Supply and Sanitation	1086.02	
	2217-Urban Development	69.04	
	3054-Roads and Bridges	15.49	
	2059-Public Works	3980.51	
	2216-Housing	608.00	
	4059-Capital outlay on Public Works	1362.02	
	4215- Capital outlay on Water Supply and Sanitation	794.39	
	4216- Capital outlay on Housing	265.22	
	5054- Capital outlay on Roads and Bridges	922.04	
	5056- Capital outlay on Inland Water Transport	26.95	
<b>14.</b>	<b>17-Health and Medical Education</b>		<b>8520.52</b>
	2211-Family Welfare	127.01	
	2210-Medical and Public Health	8393.51	
<b>15.</b>	<b>18-Social Welfare Department</b>		<b>18.95</b>
	4225-Capital outlay on welfare of Scheduled Castes and Scheduled Tribes and Other Backward Classes	15.95	
	4235- Capital outlay on Social Security and Welfare Programmes	3.00	

S.No	Grant/Head of Account	Amount	Amount
<b>16.</b>	<b>19-Housing and Urban Development Department</b>		<b>3401.69</b>
	4217- Capital outlay on Urban Development	3371.69	
	6217-Loans for Urban Development	30.00	
<b>17.</b>	<b>20-Tourism Department</b>		<b>290.22</b>
	4406- Capital outlay on Forestry and Wild Life	25.24	
	5452- Capital outlay on Tourism	64.98	
	7452-Loans for Tourism	200.00	
<b>18.</b>	<b>21-Forest Department</b>		<b>3799.11</b>
	2406-Forestry and Wild Life	2896.31	
	4402- Capital outlay on Soil and Water Conservation	517.81	
	4406- Capital outlay on Forestry and Wild Life	384.99	
<b>19.</b>	<b>22- Irrigation and Flood Control Department</b>		<b>804.91</b>
	2701-Major and Medium Irrigation	249.67	
	2702-Minor Irrigation	184.13	
	2711-Flood Control and Drainage	371.11	
<b>20.</b>	<b>23-Public Health Engineering Department</b>		<b>4810.87</b>
	2215-Water Supply and Sanitation	4810.87	
<b>21.</b>	<b>25-Labour, Stationery and Printing Department</b>		<b>691.28</b>
	2058-Stationery and Printing	29.50	
	2230-Labour and Employment	650.77	
	4058- Capital outlay on Stationery and Printing	11.01	
<b>22.</b>	<b>27-Higher Education</b>		<b>11.37</b>
	4402- Capital outlay on Education, Sports, Art and Culture	11.37	
	<b>Grand Total</b>		<b>74360.11</b>

## Appendix-8

(Reference: Paragraph:2.21; Page:36)

Statement showing position of Grants/Appropriations where savings exceeded  
Rs one crore during 2000-01

(Rupees in crore)

S.No	Name of Grant/Appropriation	Amount of Grant/Appropriation	Expenditure	Saving
<b>I - Revenue (voted)</b>				
1.	2-Home Department	958.68	831.01	127.67
2.	5-Ladakh Affairs	122.85	60.38	62.47
3.	7-Education Department	799.41	695.33	104.08
4.	8-Finance Department	673.67	511.34	162.33
5.	9-Parliamentary Affairs	10.45	8.22	2.23
6.	10-Law Department	27.86	26.46	1.40
7.	11-Industries and Commerce	115.59	87.13	28.46
8.	13-Animal Husbandry	104.47	99.90	4.57
9.	14-Revenue	184.27	161.72	22.55
10.	15-Food, Supplies and Transport	48.82	19.13	29.69
11.	17-Health and Medical Education	412.85	361.04	51.81
12.	19-Housing and Urban Development	79.09	68.94	10.15
13.	20-Tourism Department	31.82	19.45	12.37
14.	21-Forest Department	163.39	132.18	31.21
15.	22-Irrigation and Flood Control	145.50	132.07	13.43
16.	23-Public Health Engineering	220.12	183.97	36.15
<b>Total:</b>				<b>700.57</b>
<b>II – Revenue (charged)</b>				
17.	8-Finance Department	944.09	768.77	175.32
18.	10-Law Department	8.02	5.90	2.12
<b>Total:</b>				<b>177.44</b>
<b>III – Capital (voted)</b>				
19.	1-General Administration	6.26	0.16	6.10
20.	2-Home Department	12.50	1.31	11.19
21.	3-Planning and Development	122.53	3.00	119.53
22.	5-Ladakh Affairs	61.63	29.88	31.75
23.	6-Power Development	495.45	245.08	250.37
24.	7-Education Department	51.13	22.93	28.20
25.	8-Finance Department	2.60	0.89	1.71
26.	11-Industries and Commerce	59.06	43.92	15.14
27.	12-Agriculture, Rural Development and Co-operative Department	103.24	55.06	48.18
28.	13-Animal Husbandry Department	14.87	2.81	12.06
29.	14-Revenue Department	3.82	-	3.82
30.	15-Food, Supplies and Transport	757.71	243.94	513.77
31.	16-Public Works Department	233.95	175.79	58.16

32.	17-Health and Medical Education	64.60	21.56	43.04
33.	18-Social Welfare Department	24.56	0.64	23.92
34.	19-Housing and Urban Development	76.12	34.96	41.16
35.	20-Tourism Department	41.97	22.41	19.56
36.	21-Forest Department	68.65	9.20	59.45
37.	22-Irrigation and Flood Control	129.36	25.06	104.30
38.	25-Labour, Stationery and Printing	14.49	0.37	14.12
39.	27-Higher Education	21.94	8.81	13.13
<b>Total:</b>				<b>1418.66</b>
<b>Grand total:</b>				<b>2296.67</b>

**Appendix-9**  
(Reference: Paragraph: 3.1.6;Page: 39)

**Details indicating rush of expenditure incurred by Police, Estates and Prisons Departments in the month of March**

(Rs in crore)

Department	Year	Object of expenditure	Expenditure			
			During the year	Upto February	In March	Percentage expenditure in March
<b>Police</b>	1997-98	Security works	5.70	2.56	3.14	55
	1998-99	Rent of Hotels	21.55	11.61	9.94	46
		Special Action Plan Recruitment under DAR	1.00	nil	1.00	100
	1999-2000	Rent of Hotels	35.00	11.70	23.30	67
		Honorarium to SPOs	29.88	18.58	11.30	38
		Civic Action Programme	2.25	Nil	2.25	100
		Security Works	4.57	2.50	2.07	45
		Carriage of constabulary	15.81	12.45	3.36	21
	2000-01	Carriage of constabulary	17.00	12.75	4.25	25
		Security Works	8.00	4.88	3.12	39
<b>Estates</b>	1998-99	Security Works	2.93	Nil	2.93	100
	2000-01	Security Works	4.46	2.05	2.41	54
<b>Prisons</b>	2000-01	Jail Security Works	2.98	1.74	1.24	42



Appendices

Appendix – 10

(Reference: Paragraph: 3.2.13;Page: 54)

Position of funds allocated by the Central/State Governments and expenditure during the period 1996-97 to 2000-01 under “Prevention and Control of Diseases”

(Rs in lakh)

Name of the programme	Year	Open- ing balance	Funds allocated/released by Central Government				Funds allocated by the State Govt.	Total funds available	Funds released by State Govt. to implementing agencies	Expendi- ture	Closing balance of Central share
			Allocated	To state	Societies	Total					
<b>AIDS Control</b>	1996-97	30.13	78.14	25.00	-	25.00	-	55.13	39.12	18.37	-
	1997-98	-	69.89	25.00	-	25.00	-	61.76	35.73	15.96	-
	1998-99	-	-	-	-	-	-	45.80	40.35	26.87	-
	1999-2000	-	356.29	-	50.25	50.25	-	69.18	67.21	34.17	-
	2000-01	-	149.00	-	152.00	152.00	-	187.01	152.00	86.20	100.81
	<b>Total</b>		<b>653.32</b>	<b>50.00</b>	<b>202.25</b>	<b>252.25</b>	-	-	-	<b>181.57</b>	
<b>Leprosy programme</b>	1996-97	124.41	35.65	4.45	31.22	35.67	-	160.08	31.22	57.10	-
	1997-98	-	104.09	84.83	19.26	104.09	-	207.07	73.63	80.46	-
	1998-99	-	143.09	46.00	97.09	143.09	-	269.70	113.84	109.43	-
	1999-2000	-	71.16	20.00	51.16	71.16	-	231.43	82.66	150.74	-
	2000-01	-	71.82	18.00	53.82	71.82	-	152.51	123.20	126.55	25.96
	<b>Total</b>		<b>425.81</b>	<b>173.28</b>	<b>252.55</b>	<b>425.83</b>	-	-	-	<b>524.28</b>	
<b>Control of Blindness</b>	1996-97	68.88	-	-	9.00	9.00	-	77.88	51.00	39.03	
	1997-98	-	17.50	2.97	19.00	21.97	-	60.82	21.72	40.68	
	1998-99	-	37.00	34.03	35.00	69.03	-	89.17	14.50	45.02	
	1999-2000	-	23.00	22.75	18.00	40.75	-	84.90	26.78	62.37	
	2000-01	-	88.50**	88.50	NA**	88.50	-	111.03	80.00	57.91**	53.12
	<b>Total</b>		<b>166.00</b>	<b>148.25</b>	<b>81.00</b>	<b>229.25</b>	-	-	-	<b>245.01</b>	
<b>T.B.Control</b>	1996-97	-	-	-	-	-	21.55	21.55	21.55	18.99	
	1997-98	-	21.15	21.15	-	21.15	22.00	43.15	22.00	25.20	
	1998-99	21.15	24.42	24.42	-	24.42	22.08	67.65	43.23	31.63	
	1999-2000	-	35.00	35.00	-	35.00	22.22	91.64	46.64	36.45	
	2000-01	-	83.44	30.87	52.57	83.44	33.15	165.59	151.59	80.13	85.10*
	<b>Total</b>		<b>164.01</b>	<b>111.44</b>	<b>52.57</b>	<b>164.01</b>	<b>121.00</b>			<b>192.40</b>	
	<b>Grand total</b>		<b>1409.14</b>	<b>482.97</b>	<b>588.37</b>	<b>1071.34</b>	<b>121.00</b>			<b>1143.26</b>	

\*\* Does not include allocation/release and expenditure in respect of District Blindness Control Societies

\* Variation of Rs 7.51 lakh in the closing balance is due to excess expenditure of Rs 3.20 lakh and lapsing of Rs 10.71 lakh in respect of State funds during 1996-97 to 2000-01

**Appendix-11**

(Reference: Paragraph: 4.2.19; Page: 101)

**Remarks of the physical verification team**

Name of division	Name of the scheme	Approved cost	Expenditure	Remarks
(Rs in lakh)				
PHE Bijbehara	WSS Dangibal	5.71	5.46 (March 1999)	Physical verification committee reported that no village/Mohara existed with name as Dangibal and no item of work was executed.
PHE Qazigund	WSS Katrusu Shalipore	15.00	15 (March 1999)	Instead of tapping spring as a source, seven oozings with inadequate discharge were tapped and sub works were not executed as per the project report. Further, face lift was given to the filtration plant already constructed under State Plan to defraud public exchequer. Salvaged 6 feet diameter pipe was also not laid to the desired depth.
PHE Bijbehara	WSS Mati	7.63	7.63 (March 1999)	Source found to be inadequate and the pipes were not having approved specification and were uncovered, other sub-works were found damaged.
PHE Awantipore	WSS Yangwari	9.00	9.00 (March 1999)	Instead of tapping an adjacent source, a far off source was approved and the sub-works were not as per approved plans.
PHE Baramulla	WSS Upper Nambla	10.14	10.04 (March 1999)	A nallah with inadequate flow against the spring had been taped. Service reservoir was also found leaking. The actual work done was found to be at variance with the estimated quantities.
PHE Special sub-division Bandipur	WSS Sonawari	20.00	18.50 (March 1999)	The source was found to be underutilised and the work done material on execution on scheme was at variance with the projected work/material.
RWS division Srinagar	WSS Gundi Sarsang	26.00	23.00 (March 1999)	No major item of scheme was found under execution. 3 inch diameter pipe was laid 2 inch below the surface level against 3.5 feet as envisaged in project report.
PHE Sopore	WSS Shakipora	9.77	8.37 (March 1999)	Source was inadequate and 10000 gallons reservoir was constructed against 15000 gallons as envisaged in project report. Pipes were also exposed.



**Appendix-12**  
**(Reference: Paragraph: 5.1.12; Page: 120)**

**Details of Machinery/Equipment received but not accounted for in stock records**

S.No	Name of Hospital	Name of Mechanical/Equipment.	Cost (Rs in lakh)	Date of receipt	Name of Department/Hospital
<b>Government Medical College, Srinagar</b>					
1.		C-Arm	24.03		Bone & Joint Hospital, Srinagar
2.		Auto claves 2 Nos	96.42	September 2000	SMHS & Lal-Ded Hospital, Srinagar.
3.		Operating Arthroscope	16.19	July 2000	Bone & Joint Hospital, Srinagar
4.		Color Doppler	85.15	November 2000	SMHS Hospital, Srinagar
<b>SMHS Hospital, Srinagar</b>					
1.		C.T. Scanner	219.05	21.4.2000	Radiology
2.		Mammography	22.63	August 2000	-do-
3.		Oxygen concentrator	90.60	April 2000	General
<b>Lalla Ded Hospital, Srinagar</b>					
1.		Oxygen concentrator	90.60	April 2000	Lalla-Ded Hospital
<b>Medical College Hospital, Jammu</b>					
1.		C-Arm Image Intensifier	31.85	18.11.96	Cardiology
2.		C-Arm Image Intensifier	22.00	5.11.1998	Orthopaedic
3.		Stereostatic system	17.99	1998-99	Neurology
4.		Dialysis Main system	4.66	May 1999	Nephrology
5.		M.R.I	553.13	3.4.2000	Radiology
6.		C.T. Scanner	292.43	June 2000	-do-
7.		Cath Lab	455.53	June 2000	-do-
		<b>Total</b>	<b>2022.26</b>		

**Appendix-13**

**(Reference: Paragraph: 5.1.13; Page: 121)**

**Details of machinery/equipment which became non-functional within 1 to 4 years of their receipt/installation**

S. No	Name of Hospital	Name of machinery/equipment	Qty. in Nos	Cost (Rs in lakh)	Receipt/ Installed	Since when non-functional	Remarks
1	SMHS Srinagar	60 MA Port X-ray E/220	3	5.10	June 1996	September 1999	Remained functional for 3 years, 3 months only
2.	-do-	100 MA Port X-ray machine	3	NA	June 1996	January 2000	Remained functional for 3 years 7 months only
3.	-do-	300 MA X-ray machine Siemens	1	5.65	January 1997	January 2000	Remained functional for 3 years only
4	-do-	U/S Scanner Srinadzu	1	5.80	January 1998	January 2000	Remained functional for 2 years only
5	-do-	30 MA Portable X-ray unit	1	NA	August 1991	August 1992	Remained functional for 1 year only
6	-do-	Janes Cobalt 60	1	NA	September 1988	April 1991	Since out of order
7	Children Hospital, Srinagar	Haem Com 10	1	3.85	January 1992	November 1995	Went out of order during warranty period
8	Medical College Hospital, Jammu	EEG machine	1	3.00	1988	1992	Repairs not conducted by supplier
9	-do-	Dialysis machine	2	NA	March 1994	October 1998	Functioned for 4 years
10	-do-	Haemodialysis Machine (200 8E)	3	18.00	June 1998	March 2000	Functioned for 1 year 3 months. There was no AMC for these machines from October 1999 to November 2000
11	SMGS Hospital Jammu	Siemens X-ray 20 MA Portable	2	0.99	1995-96	April 1998	--
12	-do-	Micro-Millimetres	1	2.80	June 1999	May 2000	-
13	-do-	Micro-centrifuge	1	NA	1999	August 2000	-
14	-do-	Ventilator HPB-740	1	6.88	March 1999	-	Not in use for want of BP Monitor, pulse-oximeter, etc.
15	-do-	Pulse Oximetre with ECG display	1	2.07	March 1999	September 2000	Functioned for 1 year 6 months
16	-do-	Buchler 3K LA-506-15	1	82.68	June 1989	January, 1993	Obsolete model
		<b>Total</b>	<b>24</b>	<b>136.82</b>			

**Appendix-14**

(Reference: Paragraph:7.1.4; Page: 142)

**Statement showing particulars of paid-up-Capital, budgetary outgo, loans given out of budget and loans outstanding as on 31**

**March 2001 in respect of Government Companies and Statutory Corporations**

(Rupees in lakh)

S.No	Sector and name of the Company/ Corporation	Paid-up capital as at the end of the current year					Equity/loans received out of budget during the year		Other <sup>#</sup> loans received during the year	Loans outstanding at the close of 2000-01 <sup>ψ</sup>			Debt Equity ratio for 2000-01 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
(A)	<b>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	Nil	Nil	1057.62	Nil	1057.62	3 (3)
2.	Jammu and Kashmir State Horticultural Produce Marketing and Processing Corporation Limited	600.00	320.00	Nil	Nil	920.00	Nil	Nil	Nil	301.36	5849.56	6150.92	7 10)
	<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>Nil</b>	<b>Nil</b>	<b>1358.98</b>	<b>5849.56</b>	<b>7208.54</b>	<b>6 (8)</b>
	<b>Industry Sector</b>												
3.	Jammu and Kashmir Industries Limited	1783.83	Nil	Nil	Nil	1783.83	Nil	Nil	Nil	15997.22	195.00	16192.22	9 (8)
4.	Jammu and Kashmir Small Scale Industries Development Corporation Limited	311.85	Nil	Nil	Nil	311.85	Nil	Nil	Nil	512.12	Nil	512.12	2 (2)

<sup>#</sup> Includes bonds, debentures, deposits, etc.

<sup>ψ</sup> These are long-term loans only and are based on provisional figures furnished by the companies/corporations (except in case of Jammu and Kashmir Bank Limited at S.No. 19)

Appendices

**Appendix – 14 (Contd.)**

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 2000-01			Debt Equity ratio for 2000-01 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
5.	Jammu and Kashmir State Industrial Development Corporation Limited	4577.64	Nil	Nil	Nil	4577.64	Nil	Nil	Nil	5.00	3083.55	3088.55	1 (1)
6.	Himalayan Wool Combers Limited	136.50	Nil	Nil	Nil	136.50	Nil	126.90	Nil	724.91	283.11	1008.02	7 (6)
	<b>Sector-wise Total</b>	<b>6809.82</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>6809.82</b>	<b>Nil</b>	<b>126.90</b>	<b>Nil</b>	<b>17239.25</b>	<b>3561.66</b>	<b>20800.91</b>	<b>3 (3)</b>
	<b>Handloom and Handicrafts Sector</b>												
7.	Jammu and Kashmir State Handloom Development Corporation Limited	316.90	Nil	Nil	Nil	316.90	Nil	240.37	Nil	2326.81	Nil	2326.81	7 (7)
8.	Jammu and Kashmir Handicrafts (Sale and Export) Development Corporation Limited	562.12	54.00	Nil	Nil	616.12	45.00	210.00	Nil	2921.00	179.92	3100.92	5 (5)
9.	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	Nil	27.09	Nil	200.29	114.13	314.42	8 (6)
	<b>Sector-wise Total</b>	<b>919.02</b>	<b>54.00</b>	<b>Nil</b>	<b>Nil</b>	<b>973.02</b>	<b>45.00</b>	<b>477.46</b>	<b>Nil</b>	<b>5448.10</b>	<b>294.05</b>	<b>5742.15</b>	<b>6 (5)</b>
	<b>Mining Sector</b>												
10.	Jammu and Kashmir Minerals Limited	800.00	Nil	Nil	Nil	800.00	Nil	Nil	Nil	19508.66	914.98	20423.64	26 (12)
	<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>Nil</b>	<b>Nil</b>	<b>19508.66</b>	<b>914.98</b>	<b>20423.64</b>	<b>25 (12)</b>

Appendices

Appendix -14 (Contd.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 2000-01			Debt Equity ratio for 2000-01 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
	<b>Construction Sector</b>												
11.	Jammu and Kashmir Projects Construction Corporation Limited	152.50	Nil	Nil	Nil	152.50	Nil	Nil	Nil	30.00	162.64	192.64	1 (0.2)
12.	Jammu and Kashmir Police Housing Corporation Limited	Information not received											
	<b>Sector-wise Total</b>	<b>152.50</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>152.50</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>30.00</b>	<b>162.64</b>	<b>192.64</b>	<b>1 (0.2)</b>
	<b>Development of Economically weaker Sections Sector</b>												
13	Jammu and Kashmir Scheduled Castes, Scheduled Tribes and Other Backward Classes Development Corporation Limited	529.00	524.05	Nil	Nil	1053.05	10.00	Nil	Nil	Nil	758.19	758.19	1 (1)
14.	Jammu and Kashmir State Women Development Corporation Limited	167.53	Nil	Nil	Nil	167.53	3.00	Nil	Nil	Nil	200.99	200.99	1 (0.4)
	<b>Sector-wise Total</b>	<b>696.53</b>	<b>524.05</b>	<b>Nil</b>	<b>Nil</b>	<b>1220.58</b>	<b>13.00</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>959.18</b>	<b>959.18</b>	<b>1 (1)</b>
	<b>Cement Sector</b>												
15.	Jammu and Kashmir Cements Limited	1499.67	Nil	Nil	Nil	1499.67	Nil	Nil	Nil	330.03	467.18	797.21	1 (1)
	<b>Sector-wise Total</b>	<b>1499.67</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>1499.67</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>330.03</b>	<b>467.18</b>	<b>797.21</b>	<b>1 (1)</b>
	<b>Tourism Sector</b>												
16.	Jammu and Kashmir State Tourism Development Corporation Limited	2007.83	Nil	Nil	Nil	2007.83	45.00	Nil	Nil	426.00	9.60	435.60	0.2 (0.3)

Appendices

**Appendix –14 (Contd.)**

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 2000-01			Debt Equity ratio for 2000-01 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
17.	Jammu and Kashmir State Cable Car Corporation Limited	2471.12	Nil	Nil	Nil	2471.12	15.00	Nil	Nil	Nil	Nil	Nil	-
	<b>Sector-wise Total</b>	<b>4478.95</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>4478.95</b>	<b>60.00</b>	<b>Nil</b>	<b>Nil</b>	<b>426.00</b>	<b>9.60</b>	<b>435.60</b>	<b>0.10 (0.13)</b>
	<b>Power Sector</b>												
18.	Jammu and Kashmir State Power Development Corporation Limited	500.00	Nil	Nil	Nil	500.00	Nil	7770.00	Nil	7770.00	10894.00	18664.00	37
	<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>7770.00</b>	<b>Nil</b>	<b>7770.00</b>	<b>10894.00</b>	<b>18664.00</b>	<b>37</b>
	<b>Finance Sector</b>												
19.	Jammu and Kashmir Bank Limited	2577.53	Nil	Nil	2233.11	4810.64	Nil	Nil	Nil	Nil	17699.24	17699.24	3.7 (0.4)
	<b>Sector-wise Total</b>	<b>2577.53</b>	<b>Nil</b>	<b>Nil</b>	<b>2233.11</b>	<b>4810.64</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>17699.24</b>	<b>17699.24</b>	<b>3.7</b>
	<b>Total-A- (Government Companies)</b>	<b>19293.94</b>	<b>991.81</b>	<b>Nil</b>	<b>2233.11</b>	<b>22518.86</b>	<b>118.00</b>	<b>8374.36</b>	<b>Nil</b>	<b>52111.02</b>	<b>40812.09</b>	<b>92923.11</b>	<b>4.1 (2.3)</b>
<b>(B)</b>	<b>Working Statutory Corporations</b>												
	<b>Transport Sector</b>												
1.	Jammu and Kashmir State Road Transport Corporation Limited	9037.06	1501.09	Nil	Nil	10538.15	337.50	2560.00	Nil	18977.64	1978.13	20955.77	2 (2)
	<b>Sector-wise Total</b>	<b>9037.06</b>	<b>1501.09</b>	<b>Nil</b>	<b>Nil</b>	<b>10538.15</b>	<b>337.50</b>	<b>2560.00</b>	<b>Nil</b>	<b>18977.64</b>	<b>1978.13</b>	<b>20955.77</b>	<b>2 (2)</b>
	<b>Financing Sector</b>												
2.	Jammu and Kashmir State Financial Corporation Limited	4267.40	2092.40	Nil	19.91	6379.71	Nil	Nil	Nil	16.58	6894.62	6911.20	1 (1)
	<b>Sector-wise Total</b>	<b>4267.40</b>	<b>2092.40</b>	<b>Nil</b>	<b>19.91</b>	<b>6379.71</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>16.58</b>	<b>6894.62</b>	<b>6911.20</b>	<b>1 (1)</b>

Appendix -14 (Concl.)

S.No	Sector and name of the Company/Corporation	Paid-up capital as 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 2000-01			Debt Equity ratio for 2000-01 (previous year)
		State Government	Central Government	Holding Companies	Others	Total	Equity	Loans		Govt.	Others	Total	
	<b>Forest Sector</b>												
3.	Jammu and Kashmir State Forest Corporation Limited	903.00	Nil	Nil	Nil	903.00	Nil	Nil	Nil	5752.00	2207.00	7959.00	8.8 (2.6)
	<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>5752.00</b>	<b>2207.00</b>	<b>7959.00</b>	<b>8.8</b>
	<b>Power sector</b>												
4.	State Electricity Board	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	25759.00	25759.00	NA
	<b>Sector-wise total</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>25759.00</b>	<b>25759.00</b>	<b>NA</b>
	<b>Total(B) ( All Sector-wise Statutory Corporations)</b>	<b>14207.46</b>	<b>3593.49</b>	<b>Nil</b>	<b>19.91</b>	<b>17820.86</b>	<b>337.50</b>	<b>2560.00</b>	<b>Nil</b>	<b>24746.22</b>	<b>36838.75</b>	<b>61584.97</b>	<b>3.5</b>
	<b>Grand Total (A + B)</b>	<b>33581.80</b>	<b>4585.30</b>	<b>Nil</b>	<b>2253.02</b>	<b>40339.72</b>	<b>455.50</b>	<b>10934.36</b>	<b>Nil</b>	<b>76857.24</b>	<b>77650.84</b>	<b>154508.08</b>	
<b>C</b>	<b>Non-Working Companies</b>												
1.	Tawi Scooters Limited	80.40				80.40	Information not furnished						
	<b>Total-C</b>	<b>80.40</b>				<b>80.40</b>							
	<b>Grand Total (A + B+C)</b>	<b>33581.80</b>	<b>4585.30</b>	<b>Nil</b>	<b>2253.02</b>	<b>40420.12</b>	<b>455.50</b>	<b>10934.36</b>	<b>Nil</b>	<b>76857.24</b>	<b>77650.84</b>	<b>154508.08</b>	<b>3.82</b>

Appendices

**Appendix-15**

(Reference: Paragraph: 7.1.14; Page: 145)

**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)	<b>Working Companies</b>												
	<b>Agriculture and allied Sector</b>												
1.	J&K State Agro Industries Development Corporation Limited	Agri-culture Production	30 January 1970	1985-86	2001-02	(-) 234.27	Nil	234.33	(-) 389.64	(-) 69.46	(-) 234.27	(-) 337.27	15
2.	J&K State Horticultural Produce Marketing and Processing Corporation Limited	-do-	10 April 1978	1991-92	2001-02	(-) 607.66	Nil	920.00	(-) 3070.18	1089.49	(-)197.69		9
	<b>Sector-wise Total</b>					<b>(-) 841.93</b>	<b>Nil</b>	<b>1154.33</b>	<b>(-) 3459.82</b>	<b>1020.03</b>	<b>(-) 431.96</b>		
	<b>Industry Sector</b>												
3.	J&K Industries Limited	Ind. and Com.	4 October 1960	1993-94	1999-2000	(-) 1426.19	Nil	1783.83	(-) 5876.83	(-) 213.78	(-) 1031.52		7
4.	J&K Small Scale Industries Development Corporation Limited	-do	28 November 1975	1983-84	1998-99	(+) 0.80	(-)0.18	176.85	(-) 28.90	254.06	4.02	1.58	17
5.	J&K State Industrial Development Corporation Limited	-do	17 March 1969	1992-93	2000-01	(-) 462.65	Nil	3212.64	(-) 1500.43	4881.48	(-) 147.98	3.03	8
6.	Himalayan Wool Combers Limited.	-do-	24 January 1978	1999-2000	2000-01	(-) 129.05	Nil	136.50	(-) 1049.02	(-) 171.39	(-) 117.80		1

\* Capital employed represents net fixed assets (including capital work-in-progress) plus working capital (current Assets (-) current Liability).



Appendices

**Appendix-15 (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
	<b>Sector-wise Total</b>					(-) 2017.09	-	5309.82	(-) 8455.18	(+)4750.37	(-) 1293.28		
	<b>Handloom and Handicrafts Sector</b>												
7.	J&K State Handloom Development Corporation Limited	Industries and Commerce	29 June 1981	1992-93	2001-02	(-) 80.13	(-) 0.32	299.90	(-) 305.15	909.82	(-) 46.51	(-) 5.11	8
8.	J&K Handicrafts (Sale and Export) Corporation Limited	-do-	6 June 1970	1989-90	2000-01	(-) 76.48	Nil	125.10	(-) 301.67	180.95	(-) 44.78	(-) 24.75	11
9.	J&K Handloom Handicrafts Raw Material supplies Organisation Limited ,(a subsidiary of Himalayan Wool Combers Limited) **	-do-	29 November 1991	1991-92	1999-2000	(-)0.03	Nil	Nil	(-)0.03	Nil	(-)0.03	-	9
	<b>Sector-wise Total</b>					(-) 156.64	-	425.00	(-) 606.85	1090.77	(-) 91.32		
	<b>Mining Sector</b>												
10.	J&K Minerals Limited	Industries and Commerce	5 February 1960	1987-88	2001-02	(-) 177.76	(-)1.34	800.00	(-) 811.93	507.50	(-) 172.10	(-)33.91	13
	<b>Sector-wise Total</b>					(-) 177.76	(-)1.34	800.00	(-) 811.93	507.50	(-) 172.10		-
	<b>Construction Sector</b>												
11.	J&K Projects Construction Corporation Limited	Public Works	22 May 1965	1984-85	2001-02	(-) 40.89	-	145.00	(-) 42.84	162.83	(-) 37.55	(-) 23.06	16

\*\* The Company has finalised its first Balance Sheet. Paid-up Capital, Fixed Assets & current Liabilities are shown as Nil

Appendices

**Appendix-15 (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
12.	Jammu and Kashmir Police Housing corporation Limited	Public Works	26 December 1997	Information not received									4
	<b>Sector-wise Total</b>					(-) 40.89	-	145.00	(-) 42.84	162.83	(-) 37.55		-
	<b>Economically Weaker Section Sector</b>												
13.	J&K Scheduled Castes, Scheduled Tribes and Other Backward classes Development Corporation Limited.	Social Welfare	1 April 1986	1990-91	2000-01	(-) 3.81	Nil	228.80	(-)15.11	319.26	(-) 3.81	(-) 1.19	10
14.	J&K State women Development Corporation Ltd. <sup>5</sup>	-do-	10 May 1991	1992-93	2000-01	Nil	Nil	2.00	Nil	1.11	Nil	-	8
	<b>Sector-wise total</b>					(-) 3.81	Nil	230.80	(-) 15.11	320.37	(-) 3.81		
	<b>Cement Sector</b>												
15.	J&K Cements Limited	Industries and Commerce	24 December 1974	1994-95	1999-2000	(-) 153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12	(-) 0.71	6
	<b>Sector wise Total</b>					(-)153.84	Nil	1549.67	(-) 965.49	1426.71	(-) 10.12		
	<b>Tourism Sector</b>												
16.	J&K State Tourism Development Corporation Limited	Tourism	13 February 1970	1988-89	2001-02	(+) 10.98	Nil	285.15	(-) 103.26	489.87	(+) 12.04	2.46	12

**Appendix-15 (Contd.)**

<sup>5</sup> The Company had not conducted any business during the year, hence had not prepared its profit and loss statement

*Appendices*

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
17.	J&K State Cable Car Corporation Limited ****	Tourism	28 November 1988	1990-91	2001-02	Nil	Nil	2127.12	Nil	(+) 2189.12	Nil	Nil	10
	<b>Sector-wise Total</b>					<b>(+) 10.98</b>	<b>-</b>	<b>2412.27</b>	<b>(-) 103.26</b>	<b>2678.99</b>	<b>(+) 12.04</b>		<b>-</b>
	<b>Power Sector</b>												
18.	J&K State Power Development Corporation Limited	Power	16 February 1995	No Accounts Received									<b>6</b>
	<b>Financing Sector</b>												
19.	Jammu & Kashmir Bank Ltd.	Finance	1 October 1938	2000-01	2001-02	(+) 16756.19	Nil	4810.64	-	757981.75	88717.28	11.70	-
	<b>Sector wise Total</b>					<b>(+) 16756.19</b>	<b>Nil</b>	<b>4810.64</b>	<b>-</b>	<b>757981.75</b>	<b>88717.28</b>		<b>-</b>
	<b>Total-A Working Govt. Companies</b>					<b>13375.21</b>	<b>-</b>	<b>16837.53</b>	<b>(-) 14460.48</b>	<b>769939.32</b>	<b>86689.18</b>	<b>11.26</b>	<b>-</b>
	<b>(B) Working Statutory Corporations</b>												
	<b>Transport Sector</b>												
1.	J&K State Road Transport Corporation	Civil Supplies & Transport	1 September 1976	1997-98	2000-01	(-) 3822.27	(+) 300.07	9175.65	(-)26696.11	(-) 4207.29	(-)2092.01	(-) 49.72	3
	<b>Sector wise Total</b>					<b>(-) 3822.27</b>	<b>-</b>	<b>9175.65</b>	<b>(-)26696.11</b>	<b>(-) 4207.29</b>	<b>(-)2092.01</b>	<b>(-) 49.72</b>	
	<b>Financing Sector</b>												
2.	J&K State Financial Corporation	Finance	2 December 1959	1998-99	2000-01	(-) 270.43	Nil	6379.71	(-) 17451.68	20925.82	957.52	4.57	2
	<b>Sector-wise Total</b>					<b>(-) 270.43</b>	<b>-</b>	<b>6379.71</b>	<b>(-) 17451.68</b>	<b>20925.82</b>	<b>957.52</b>	<b>4.57</b>	<b>-</b>
	<b>Forest Sector</b>												
3.	J&K State Forest Corporation Ltd.	Forest	10 May 1978	Accounts not received									<b>2</b>
	<b>Total-B Working Statutory Corporations</b>					<b>(-) 4092.70</b>	<b>-</b>	<b>15555.36</b>	<b>(-) 44147.79</b>	<b>16718.53</b>	<b>(-)1134.49</b>	<b>6.79</b>	<b>-</b>

\*\*\*

No Profit & Loss Account has been prepared by the Company as the Company has not commenced business activities

*Appendices*

**Appendix-15 (Concl.)**

	<b>Grand Total (A+B)</b>					<b>9282.51</b>	<b>-</b>	<b>32392.89</b>	<b>(-) 58608.27</b>	<b>786657.85</b>	<b>(+)85554.69</b>	<b>10.87</b>	<b>-</b>
<b>C-Non-Working Company</b>													
1.	Tawi Scooters Limited.	-do-	15 December 1976	1989-90	1991-92	(-) 6.14	Nil	80.40	(-)104.23	58.69	(-)1.25	(-)2.13	11
	<b>Sector-wise total</b>					<b>(-) 6.14</b>	<b>-</b>	<b>80.40</b>	<b>(-)104.23</b>	<b>58.69</b>	<b>(-)1.25</b>	<b>(-)2.13</b>	
	<b>Grand total (A+B+C)</b>					<b>9276.37</b>	<b>-</b>	<b>32463.89</b>	<b>(-) 58712.50</b>	<b>786716.54</b>	<b>85553.44</b>	<b>10.87</b>	

**Appendix-16**

**(Reference: Paragraph: 7.1.11; Page: 144)**

**Statement showing subsidy received, guarantees 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 2001**

(Rupees in lakh)

S.No	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year & 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) Working Govt. Companies</b>															
1.	J&K State Agro Industries Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
2.	J&K State Horticultural Produce Marketing and Processing Corporation Limited	Nil	Nil	Nil	Nil	Nil (5849.56)	Nil	Nil	Nil	Nil (5849.56)	524.23	4651.25	Nil	5175.48	Nil	Nil
3.	Jammu and Kashmir Industries Limited	Nil	Nil	Nil	Nil	Nil (Nil)	Nil (195.00)	Nil	Nil	Nil (195.00)	624.00	137.24	Nil	761.24	Nil	Nil
4.	J&K Small Scale Industries Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
5.	J&K State Industrial Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
6.	Himalayan Wool Combers Limited	Nil	Nil	Nil	Nil	Nil	Nil (283.11)	Nil	Nil	Nil (283.11)	Nil	Nil	Nil	Nil	Nil	Nil
7.	J&K State Handloom Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
8.	J&K State Handicrafts (Sales & Export) Corporation Limited	Nil	Nil	Nil	Nil	Nil (140.00)	Nil	Nil	Nil	Nil (140.00)	Nil	Nil	Nil	Nil	Nil	Nil
9.	J&K State Handloom Handicrafts Raw Material Supplies Organisation Limited	Nil	Nil	Nil	Nil	Nil (40.00)	Nil	Nil	Nil	Nil (40.00)	Nil	Nil	Nil	Nil	Nil	Nil

**Appendix-16 (Concl'd.)**

S.No.	Name of the Public Sector Undertaking	Subsidy received during the year				Guarantees received during the year & 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		
10.	J&K Minerals Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
11.	J&K Projects Construction Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil (162.64)	Nil	Nil	Nil (162.64)	Nil	Nil	Nil	Nil	Nil	Nil
12.	J&K SC,ST & OBC Development Corporation Limited	25.00	10.00	Nil	35.00	Nil	Nil (781.00)	Nil	Nil	Nil (781.00)	Nil	Nil	Nil	Nil	Nil	Nil
13.	J&K State Women Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
14.	J&K Cements Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	883.18	Nil	883.18	Nil	Nil
15.	J&K State Tourism Development Corporation Limited	Nil	434.74	Nil	434.74	150.00 (55.00)	Nil	Nil	Nil	150.00 (55.00)	Nil	Nil	Nil	Nil	Nil	Nil
16.	J&K State Cable Car Corporation Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
17.	J&K State power Development Corporation Limited	Nil	Nil	Nil	Nil	Nil	60.00 (56377.00)	Nil	Nil	60.00 (56377.00)	Nil	Nil	Nil	Nil	Nil	Nil
18.	J&K Bank Limited	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	<b>Total (A)</b>	<b>25.00</b>	<b>444.74</b>	<b>Nil</b>	<b>469.74</b>	<b>150.00 (6084.56)</b>	<b>60.00 (57798.75)</b>	<b>Nil</b>	<b>Nil</b>	<b>210.00 (63883.31)</b>	<b>1148.23</b>	<b>5671.67</b>	<b>Nil</b>	<b>6819.90</b>	<b>Nil</b>	<b>Nil</b>
	<b>(B) Statutory Corporations</b>															
1.	J&K State Road Transport Corporation Limited	Nil	Nil	Nil	Nil	450 (450)	Nil	Nil	Nil	450 (450.)	Nil	Nil	Nil	Nil	Nil	Nil
2.	J&K State Financial Corporation Limited.	Nil	Nil	Nil	Nil	Nil	500.00 (8021.50)	Nil	Nil	500.00 (8021.50)	Nil	Nil	Nil	Nil	Nil	Nil
	<b>Total (B)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>450 (450.00)</b>	<b>500.00 (8021.50)</b>	<b>Nil</b>	<b>Nil</b>	<b>950.00 (8471.50)</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>	<b>Nil</b>
	<b>(C) Non-Working Govt. Companies</b>															
	Tawi Scooters Limited.	Information not received														
	<b>Grand Total (A+B+C)</b>	<b>25.00</b>	<b>444.74</b>	<b>Nil</b>	<b>469.74</b>	<b>600.00 (6534.56)</b>	<b>560.00 (65820.25)</b>	<b>Nil</b>	<b>Nil</b>	<b>1160.00 (72354.81)</b>	<b>1148.23</b>	<b>5671.67</b>	<b>Nil</b>	<b>6819.90</b>	<b>Nil</b>	<b>Nil</b>

Figures in brackets indicate guarantees outstanding at the end of the year

**Appendix- 17**  
**(Reference: Paragraph: 7.1.17; Page: 146)**  
**Statement showing financial position of Statutory Corporations**

(Rs in crore)

	Particulars	1995-96	1996-97	1997-98
<b>1.</b>	<b>Jammu and Kashmir State Road Transport Corporation</b>			
<b>A.</b>	<b>Liabilities</b>			
	Capital (including capital loan and equity capital)	79.76	85.76	91.76
	Borrowings	92.52	107.51	133.13
	Trade dues and other liabilities (including provisions)	61.62	76.58	91.36
	<b>Total:</b>	<b>233.90</b>	<b>269.85</b>	<b>316.25</b>
<b>B.</b>	<b>Assets</b>			
	Gross block	33.03	33.99	39.30
	<i>Less depreciation</i>	<i>2.44</i>	<i>4.89</i>	<i>4.94</i>
	Net Fixed Assets	30.59	29.10	34.36
	Current assets, loans and advances	9.98	12.01	14.93
	Accumulated loss	193.33	228.74	266.96
	<b>Total:</b>	<b>233.90</b>	<b>269.85</b>	<b>316.25</b>
<b>C.</b>	<b>Capital Employed*</b>	<b>(-) 21.05</b>	<b>(-) 35.47</b>	<b>(-) 42.07</b>
<b>2.</b>	<b>State Financial Corporation</b>			
		<b>1996-97</b>	<b>1997-98</b>	<b>1998-99</b>
<b>A.</b>	<b>Liabilities</b>			
	Paid-up capital	61.30	63.80	63.80
	Reserve Funds and surplus	5.59	5.59	5.59
	<i>Borrowings:</i>			
	Bonds and debentures	87.38	89.71	84.71
	Others (including State Government)	50.03	50.03	55.27
	Other Liabilities and provisions	124.56	126.24	142.04
	<b>Total:</b>	<b>328.86</b>	<b>335.37</b>	<b>351.41</b>
<b>B.</b>	<b>Assets</b>			
	Cash and Bank Balances	2.60	7.40	21.35
	Loans and Advances	163.81	156.28	141.55
	Net Fixed Assets	0.22	0.27	0.40
	Investments and other assets	-	1.11	13.60
	Accumulated loss	162.23	170.31	174.51
	<b>Total - B</b>	<b>328.86</b>	<b>335.37</b>	<b>351.41</b>
<b>C.</b>	<b>Capital Employed</b>	<b>205.95</b>	<b>206.72</b>	<b>209.26</b>

\*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-18**  
**(Reference: Paragraph: 7.1.17; Page: 146)**  
**Statement showing working results of the Statutory Corporations**

(Rs in crore)

	Particulars	1995-96	1996-97	1997-98
<b>1.</b>	<b>State Road Transport Corporation</b>			
	Operating and non-operating			
	(a) Revenue	23.82	25.87	30.63
	(b) Expenditure	55.12	61.28	68.85
	(c) Surplus (+)/ Deficit (-)	(-) 31.30	(-) 35.41	(-)38.22
	Interest on capital and loans	12.38	13.16	16.70
	Return on capital employed	(-) 18.92	(-) 22.25	(-)21.52
<b>2.</b>	<b>Jammu and Kashmir State Financial Corporation</b>			
<b>A</b>	<b>Income</b>	<b>1996-97</b>	<b>1997-98</b>	<b>1998-99</b>
	(a) Interest on loans and advances	7.85	6.09	16.77
	(b) Other income	0.62	0.06	0.25
	<b>Total-A</b>	<b>8.47</b>	<b>6.15</b>	<b>17.02</b>
<b>B</b>	<b>Expenditure</b>			
	(a) Interest on long term loans	12.86	13.44	12.28
	(b) Other expenditure	2.30	3.70	7.45
	<b>Total-B</b>	<b>15.16</b>	<b>17.14</b>	<b>19.73</b>
<b>C</b>	<b>Profit (+)/Loss (-)</b>	<b>(-) 6.69</b>	<b>(-) 10.99</b>	<b>(-) 2.71</b>
<b>D</b>	<b>Total return on capital employed</b>	<b>6.15</b>	<b>2.45</b>	<b>9.57</b>
<b>E</b>	<b>Percentage of return on capital employed</b>	<b>3</b>	<b>1</b>	<b>4.58</b>



**Appendix- 19**  
**(Reference: Paragraph:7.1.23;Page:148)**  
**Statement showing operational performance of Statutory Corporations**

Particulars	1995-96	1996-97	1997-98			
<b>1. State Road Transport Corporation</b>						
Average number of vehicles held	1220	1308	1184			
Average number of vehicles on road per day	666	714	687			
Percentage utilisation of vehicles	55	55	58			
Number of employees	5741	5732	5672			
Employee-vehicle ratio	4.70:1	4.40:1	4.80:1			
No. of routes operated at the end of the year	NA	NA	NA			
Route kilometres (in lakh)	0.16	0.16	0.16			
Kms covered (in lakh)						
(i) Gross	249.04	269.58	272.60			
(ii) Net	243.56	263.58	267.37			
(iii) Dead	5.48	6.00	5.23			
Percentage of dead kms to gross kms	2.20	2.23	1.92			
Average km. covered/bus/day	0.37	0.37	0.39			
Average operating revenue/km (in paisa) over previous year's income (per cent)	9.00	9.00	11.00			
Average expenditure per km.	23.00	23.00	26.00			
Increase in operating expenditure per km over previous year's expenditure (per cent)	NA	NA	NA			
Loss per km (in paisa)	(-) 14.00	(-) 14.00	(-) 15.00			
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	NA	NA	NA			
Passenger km operated (in crore)	NA	NA	NA			
Occupancy ratio (Load factor)	80	90	97			
Kilometres obtained per litre of (a) Diesel oil (b) Engine oil	NA	NA	NA			
<b>2. State Financial Corporation</b>						
(Rs.in crore)						
Particulars	1996-97		1997-98		1998-99	
	No.	Amount	No.	Amount		
Applications pending at the beginning of the year	389	5.33	272	2.64	199	1.41
Applications received	30	2.12	16	1.73	255	18.63
Total	419	7.45	288	4.37	454	20.04
Applications sanctioned	38	2.89	28	2.13	261	15.18

**Appendix- 19 (Concl.)**

Applications cancelled/withdrawn/rejected/reduced	109	1.92	61	0.82	31	0.66
Applications pending at the close of the year	272	2.64	199	1.41	162	4.21
Loans disbursed	27	1.34	30	1.23	192	7.90
Loans outstanding at the close of the year	-	4.42	-	4.69	-	4.13
Amount overdue for recovery at the close of the year	-	4.16	-	4.70		4.33
(a) Principal		NA		NA		NA
(b) Interest		NA		NA		NA
Percentage of default to total loans outstanding		94	-	100	-	105

**Appendix-20**

**(Reference: Paragraph:7.1.35; Page:151)**

**Statement showing department-wise outstanding Inspection Reports (IRs)**

S.No	Name of department/institution	No of PSUs	No of outstanding IRs	No of outstanding paragraphs	Earliest year from which outstanding
1.	Industries and Commerce	10	361	1086	1981-82
2.	Agriculture	2	62	212	1983-84
3.	Public Works	2	64	240	1976-77
4.	Social Welfare	2	8	45	1986-87
5.	Tourism	2	50	139	1985-86
6.	Power Development	1	104	280	1981-82
7.	Finance	1	43	205	1987-88
8.	State Financial Corporation	1	47	169	1979-80
9.	Government Press	1	11	31	1983-84
	<b>Total</b>	<b>22</b>	<b>750</b>	<b>2407</b>	

**Appendix-21**

**(Reference: Paragraph: 7.1.36; Page: 152)**

**Statement showing the department-wise draft paragraphs/reviews, reply to which are awaited**

<b>S.No</b>	<b>Name of department</b>	<b>No of draft paragraph</b>	<b>No of reviews</b>	<b>Period of issue</b>
1.	Agriculture Production and Rural Development	-	1	July 2001
2.	Finance	1	-	July 2001
3.	Food, Supplies and Transport	1	-	July 2001
4.	Power Development	1	-	July 2001
5.	Public Works	1	-	July 2001

**Appendix-22**

**(Reference: Paragraph: 7.2.5; Page:154)**

**Financial position and working results of Jammu and Kashmir Agro-Industries Development Corporation Limited**

(Rs in crore)

<b>Financial position</b>					
	<b>Particulars</b>	<b>1996-97</b>	<b>1997-98</b>	<b>1998-99</b>	<b>1999-2000</b>
<b>A</b>	<b>Liabilities</b>				
(i)	Paid-up capital	3.54	3.54	3.54	3.54
(ii)	Reserves and Surplus	-	-	-	-
(iii)	Borrowings (including cash credit)	7.92	10.26	11.17	11.98
(iv)	Current liabilities (including provisions)	9.05	28.93	8.42	17.29
	<b>Total-A</b>	<b>20.51</b>	<b>42.73</b>	<b>23.13</b>	<b>32.81</b>
<b>B</b>	<b>Assets</b>				
(i)	Net fixed assets	0.84	0.81	0.78	0.73
(ii)	Current assets, loans and advances	10.51	31.78	10.55	18.89
(iii)	Accumulated loss	9.16	10.14	11.80	13.19
	<b>Total-B</b>	<b>20.51</b>	<b>42.73</b>	<b>23.13</b>	<b>32.81</b>
<b>C.</b>	<b>Capital employed <sup>§</sup></b>	<b>2.30</b>	<b>3.66</b>	<b>2.91</b>	<b>2.33</b>
<b>D.</b>	<b>Net worth <sup>@</sup></b>	<b>(-) 5.62</b>	<b>(-) 6.60</b>	<b>(-) 8.26</b>	<b>(-) 9.65</b>
<b>Working results</b>					
<b>A</b>	<b>Income</b>				
(i)	Sales	24.59	35.55	43.09	37.69
(ii)	Storage charges	0.42	0.54	0.51	0.56
(iii)	Subsidy on transportation of fertiliser	2.70	2.94	4.91	2.77
(iv)	Other income <sup>*</sup>	0.10	0.10	0.23	0.14
(v)	Accretion (+) /Decretion (-) to stock	(-) 0.71	(+) 0.17	(-) 0.03	(+) 0.67
	<b>Total-A</b>	<b>27.10</b>	<b>39.30</b>	<b>48.71</b>	<b>41.83</b>
<b>B</b>	<b>Expenditure</b>				
(i)	Purchases (including carriage charges)	24.95	36.11	45.71	38.48
(ii)	Salaries and other benefits	2.87	3.26	3.75	3.87
(iii)	Administrative and other expenses	0.81	0.85	0.85	0.81
(iv)	Depreciation	0.06	0.06	0.06	0.06
	<b>Total-B</b>	<b>28.69</b>	<b>40.28</b>	<b>50.37</b>	<b>43.22</b>
	<b>Loss for the year</b>	<b>1.59</b>	<b>0.98</b>	<b>1.66</b>	<b>1.39</b>

<sup>§</sup> Capital employed represents net fixed assets plus working capital

<sup>@</sup> Net worth represents paid-up capital plus reserves and surplus less accumulated losses.

<sup>\*</sup> Includes hire charges of trucks, interest received on FDRs, etc.

**Appendix-23**  
**(Reference: Paragraph: 8.1.3; Page: 164)**  
**Statement of wanting utilisation certificates**

Department	Year	Certificates awaited	
		No.	(Rupees in crore)
Education	1998-99	125	29.38
	1999-2000	158	61.79
Housing and Urban Development	1998-99	107	77.46
	1999-2000	227	99.42
Health and Medical Education	1998-99	6	0.44
	1999-2000	15	0.34
Agriculture	1998-99	6	6.64
	1999-2000	14	12.71
Law and Justice	1998-99	32	0.91
	1999-2000	20	1.16
Social Welfare	1998-99	26	0.09
	1999-2000	26	0.91
General Administration	1998-99	15	1.53
	1999-2000	21	2.22
Tourism	1998-99	3	0.34
	1999-2000	8	2.15
Art and Culture	1998-99	9	3.11
	1999-2000	11	4.00
Public Works	1998-99	1	#
	1999-2000	1	#
Animal Husbandry	1998-99	7	1.08
	1999-2000	10	1.00
Industries	1998-99	2	0.87
Information	1998-99	1	#
Ladakh Affairs	1999-2000	4	0.22
		<b>855</b>	<b>307.80</b>

# Negligible

**Appendix-24**

**(Reference: Paragraph: 8.1.4; Page: 164)**

**List showing names of departments which had not furnished the details of grants/loans paid by them to various bodies**

<b>S.No</b>	<b>Name of the Department</b>	<b>Period for which information awaited</b>
1.	General Administration	1996-97 onwards
2.	Industries and Commerce	1996-97 onwards
3.	Housing and Urban Development	1992-93 to 1996-97 and 1998-99 onwards
4.	Agriculture Production and Rural Development	1996-97 onwards
5.	Health and Medical Education	1996-97 onwards
6.	Education/Higher Education	1996-97 onwards
7.	Social Welfare	1996-97 onwards
8.	Forest	1992-93 onwards
9.	Tourism	1992-93 onwards

**Appendix-25**  
**(Reference: Paragraph: 8.1.5 ;Page: 164)**  
**Bodies which did not furnish annual accounts for 2000-01 and earlier years**

S.No	Name of the Body	Period for which accounts were not received	No. of accounts
1.	Jammu and Kashmir State Social Welfare Advisory Board	1999-2000 and 2000-01	2
2.	District Rural Development Agency, Srinagar	1997-98 to 2000-01	4
3.	District Rural Development Agency, Pulwama	1999-2000 and 2000-01	2
4.	District Rural Development Agency, Kupwara	1999-2000 and 2000-01	2
5.	District Rural Development Agency, Baramulla	1998-99 to 2000-01	3
6.	District Rural Development Agency, Rajouri	1996-97 to 2000-01	5
7.	District Rural Development Agency, Doda	1983-84 to 2000-01	18
8.	District Rural Development Agency, Leh	1996-97 to 2000-01	5
9.	District Rural Development Agency, Kargil	2000-01	1
10.	District Rural Development Agency, Kathua	2000-01	1
11.	District Rural Development Agency, Udhampur	1999-2000 and 2000-01	2
12.	District Rural Development Agency, Anantnag	1997-98 to 2000-01	4
13.	District Rural Development Agency, Poonch	1996-97 to 2000-01	5
14.	District Rural Development Agency, Budgam	1999-2000 to 2000-01	2
15.	District Rural Development Agency, Jammu	2000-01	1
16.	Jammu and Kashmir State Sports Council	1997-98 to 2000-01	4
17.	Desert Development Agency, Leh	1995-96 to 2000-01	6
18.	Desert Development Agency, Kargil	1999-2000 and 2000-01	2
19.	Jammu Development Authority	1972-73 to 2000-01	29
20.	Jammu Municipality	1996-97 to 2000-01	5
21.	Jammu and Kashmir Academy of Art, Culture and Languages	1998-99 to 2000-01	3
22.	Jammu and Kashmir Housing Board	1992-93 to 2000-01	9
23.	State Pollution Control Board	1992-93 to 2000-01	9
24.	Jammu and Kashmir Council for Science and Technology	1986-87 to 2000-01	15
25.	Kashmir University	1969-70 to 2000-01	32
26.	Jammu and Kashmir Energy Development Agency	1998-99 to 2000-01	3
27.	Sher-i-Kashmir Medical Institute Trust, Soura	1986-87 to 2000-01	15
28.	Jammu Urban Development Agency	1999-2000 to 2000-01	2
29.	Jammu and Kashmir Co-operative Supply and Marketing Federation Limited	1987-88 to 2000-01	14
30.	Sher-i-Kashmir International Convention Complex	1994-95 to 2000-01	7
31.	Institute of Management and Public Administration	1988-89 to 2000-01	13
32.	Board of Secondary Education, Srinagar	1977-78 to 2000-01	24
33.	Patnitop Development Authority	1995-96 to 2000-01	6
34.	Srinagar Development Authority	1981-82 to 2000-01	20
35.	Kashmir Urban Development Agency	1992-93 to 2000-01	9
36.	Jammu University	1969-70 to 2000-01	32
37.	Srinagar Municipality	1998-99 to 2000-01	3



**Appendix-26**  
**(Reference: Paragraph: 8.1.9; Page: 165)**  
**Statement showing bodies/authorities and the period for which their**  
**accounts were received**

<b>S.No</b>	<b>Name of the body</b>	<b>Period of accounts received</b>
1.	Jammu Urban Development Agency	1998-99
2.	District Rural Development Agency, Kargil	1998-99 and 1999-2000
3.	District Rural Development Agency, Udampur	1999-2000
4.	District Rural Development Agency, Kathua	1998-99 and 1999-2000
5.	Desert Development Agency, Kargil	1998-99
6.	Patnitop Development Authority	1995-96 to 1998-99
7.	Sher-I-Kashmir International Convention Complex	1994-95 and 1995-96

**Appendix-27**

**(Reference: Paragraph: 8.1.15; Page: 167)**

**Department-wise statement showing performance of autonomous bodies**

Number of Autonomous Bodies								
Name of department	Total number of bodies	Did not render the accounts/(year of accounts) (Details in statement B)	Did no render accounts in prescribed format	Did not utilise 50 per cent of grants given in a year/amount remaining unutilised	Which diverted/mis utilised the funds (including grants released by GOI) amount diverted/misutilised	Defaulted repayment of loans/amount overdue	Which did not maintain cash book/maintained irregularly	Which did not invest its surplus funds/retained balances in cash chest/average amount of surplus funds
Rural Development	16	62 (For the years 1983-84 to 2000-01)		3*	DRDA Udhampur :Rs 13.33 lakh during 1998-99	-	5%	
Education	5	95 (For the years 1969-70 to 2000-01)					1 <sup>@</sup>	Jammu University (1999-2000)
Social Welfare	1	2 (For the years 1999-2000 and 2000-01)						
Housing	4	67 (For the years between 1972-73 to 2000-01)						
Urban Development	5	21 (For the years between 1992-93 to 2000-01)			Jammu Municipality:(Rs 4.02 lakh) during 1999-00	1 <sup>\$</sup>	Consolidated cash book not maintained (Jammu Municipality)	
Science and Technology	2	18 for the years between 1986-87 to 2000-001)			Rs 93.60 lakh diverted by JAKEDA during 1999-2000			
Health and Medical Education	1	15 (for the years between 1986-87 to 2000-01)						
Co-operation	1	14 (for the years between 1987-88 to 2000-01)						
Tourism	1	5 (1996-97 to 2000-01)						
General Administration.	1	13 (for the years 1988-89 to 2000-01)						

\* (i) Desert Development Agency Kargil, 1998-99 (funds available: Rs 6.27 crore; funds utilised: Rs 1.86 crore) , (ii) Kashmir Urban Development Agency, Kashmir; 1998-99 (funds available: Rs 6.18 lakh; funds utilised: Rs 1.81 crore) (iii) DRDA Jammu 1999-2000 (funds available: Rs 65.41 lakh; funds utilised: Rs 23.34 lakh).

% DRDA, Jammu (1999-2000), DRDA, Kargil (1999-2000) and DRDA, Kathua (1998-99), DRDA, Udhampur (1998-99) and Desert Development Agency, Kargil (1998-99)

@ Cash book of head office not closed as required under rules.

\$ An amount of Rs 2.02 lakh payable by agency to HUDCO as penal interest for not making timely payments of loans raised from later.

**Appendix-28**  
**(Reference: Paragraph: 8.3.6; Page:181)**

**Statement showing details of unspent balances as on 31 March 2001 out of funds received from Central Government and Central Pollution Control Board during 1989-90 to 1997-98**

(Rs in lakh)

Component	Year/Source of funds	Amount received	Unspent balance as of 31 March 2001
Management of Hazardous Chemicals	1990-91/GOI	7.00	7.00
Purchase of equipment for laboratory	1989-90/GOI	7.50	3.08
Survey of Urban Waste	1995-96/GOI	0.70	0.40
Prevention, awareness, abatement and control of pollution (PAAC)	1995-96/GOI	0.25	0.15
	1996-97/GOI	0.75	
National Ambient Air Quality Monitoring (NAAQM)	1991-92/CPCB	1.45	1.56
	1995-96/CPCB	0.67	
Industrial Survey	March 1993 to May 1995/CPCB	0.50	0.33
Demonstration on control of dust	1994-95 and 1995-96/CPCB	1.85	1.40
Abatement of Pollution	1997-98/GOI	4.00	5.92
Zoning Atlas for siting of Industries	1997-98/CPCB	3.00	
Total		27.67	19.84