

APPENDICES

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

A. General Data					
Sl. No.	Particulars	Figures			
1	Area	2.22 lakh sq. Kms			
2	Population (As per Census 2011)	1.25 crore			
3	Density of population (as per 2011 Census) (All India Density=382 persons per Sq.Km)	124 per sq. Kms			
4	Population below poverty line (BPL)for 2011-12# (All India Average=21.9 per cent)	10.4			
5	Literacy (as per 2011 Census) (All India Average=73.0 per cent)	67.2			
6	Infant mortality @ (per 1000 live births) (All India Average=33 per 1000 live births)	23			
7	Life Expectancy at birth@ (All India Average=69.4 years (2013-17))	74			
B. Financial Data@					
Sl. No.	Particulars (CAGR)	Figures (in per cent)			
		2010-11 to 2018-19		2018-19 to 2019-20^	
		Special Category States	Jammu & Kashmir	Special Category States	Jammu & Kashmir
a.	Revenue Receipts	12.26	11.00	-9.88	-41.34
b.	Own Tax Revenue	13.29	13.84	-8.10	-44.94
c.	Non-Tax Revenue	13.92	18.84	-19.72	-49.48
d.	Total Expenditure	12.56	12.82	-6.05	-46.13
e.	Capital Expenditure	11.41	4.18	-15.60	-46.25
f.	Revenue Expenditure on Education	12.75	17.92	-8.16	-56.27
g.	Revenue Expenditure on Health	15.50	17.23	-4.96	-46.04
h.	Salary & Wages	12.05	15.35	-7.07	-45.84
i.	Pension	16.56	16.33	3.05	-34.79

Source: #GoI Economic Survey 2019-20 @Fiscal Priority by Economic Advisor O/o CAG of India ^01/04/2019 to 30/10/2019.

Appendix-1.2
(Reference: Paragraph: 1.5.1)
Time Series Data¹ on the State Government Finances

(₹ in crore)

Part – A Receipts					
Fiscal Aggregate	2015-16	2016-17	2017-18	2018-19	2019-20 (01/04/2019 to 30/10/2019)
1. Revenue Receipts (a) + (b)	35,781	41,978	48,512	51,231	30,052
(a) Tax Revenue	15,141	17,308	21,448	23,816	12,212
	(42)	(41)	(44)	(46)	(41)
(i) Revenue from State's Own Taxes	7,326	7,819	9,536	9,826	5,410
	(20)	(19)	(20)	(19)	(18)
Of which					
State Goods & Service Tax	0	0	2,611	5,134	2,604
			(27)	(52)	(48)
Taxes on sales, trade, etc.	5,277	6,012	4,493	1,757	879
	(72)	(77)	(47)	(18)	(16)
State Excise	533	569	833	1,291	766
	(7)	(7)	(9)	(13)	(14)
Taxes on vehicles	145	150	228	239	163
	(2)	(2)	(2)	(2)	(3)
Stamps and Registration fees	264	227	307	265	241
	(1)	(4)	(3)	(3)	(4)
Land Revenue	12	17	29	41	86
	(0.1)	(0.22)	(0.30)	(0.42)	(1.59)
Other Taxes	1,095	844	1,035	1,099	671
	(15)	(11)	(11)	(11)	(12)
(ii) State's share of Union taxes and duties	7,814	9,489	11,912	13,990	6,802
	(22)	(23)	(25)	(27)	(23)
(b) Non-Tax Revenue	20,640	24,670	27,064	27,415	17,840
	(58)	(59)	(56)	(54)	(59)
(i) State's Own Non-Tax Revenue	3,913	4,072	4,362	4,349	2,197
	(11)	(10)	(9)	(8)	(7)
Of which					
Power Department receipts	1,477	2,770	3,151	3,246	1693
	(38)	(68)	(72)	(75)	(77)
(ii) Grants-in-aid from the Union Government	16,728	20,598	22,702	23,066	15,643
	(47)	(49)	(47)	(45)	(52)
State's Own Revenues	11,239	11,891	13,898	14,175	7,607
(a) (i) + (b) (i)					
Revenue transfers from Centre (a) (ii) + (b) (ii)	24,542	30,087	34,614	37,056	22,445
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	4	19	4	4	2
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	14,645	20,749	25,557	25,336	18,819
4. Total receipts in the Consolidated Fund (1+2+3)	50,430	62,746	74,073	76,571	48,873
5. Contingency Fund receipts	0	0	0.15	0.17	0
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	49,546	35,983	30,698	39,107	16,993
Gross Receipts (4+5+6)	99,976	98,729	1,04,771	1,15,678	65,866
Public Account Receipts (Net) including receipts in departmental cash chest and cash balance investment	4,312	2,396	(-)164	8,605	1,022

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

Part – B Disbursement					
Fiscal Aggregate	2015-16	2016-17	2017-18	2018-19	2019-20 (01/04/2019 to 30/10/2019)
1. Revenue Expenditure	36,420	39,812	40,916	56,090	30,244
(a) + (b)=(i) + (ii) + (iii)	(83)	(83)	(80)	(87)	(87)
(a) CSS/CA	1,573 (4)	2,000 (5)	2,500 (6)	2,512 (4)	624 (2)
(b) Normal/General/State Fund Expenditure	34,847 (96)	37,812 (95)	38,416 (94)	53,578 (96)	29,620 (98)
(i) General Services (including interest payments)	13,675 (38)	15,110 (38)	16,888 (41)	22,850 (41)	14,153 (47)
(ii) Social Services	11,331 (31)	11,564 (29)	13,117 (32)	17,931 (32)	8,895 (29)
(iii) Economic Services	11,414 (31)	13,138 (33)	10,911 (27)	15,309 (27)	7,196 (24)
2. Capital Expenditure	7331	8,286	10,353	8,413	4,522
(a) + (b)=(i) + (ii) + (iii)	(17)	(17)	(20)	(13)	(13)
(a) CSS/CA	1,256 (17)	1,440 (17)	2,716 (26)	3,008 (36)	1,485 (33)
(b) General	6,075 (83)	6,846 (83)	7,637 (74)	5,405 (64)	3,037 (67)
(i) General Services	1,112 (15)	769 (9)	803 (8)	818 (10)	368 (8)
(ii) Social Services	2,674 (36)	2,306 (28)	2,787 (27)	2,895 (34)	908 (20)
(iii) Economic Services	3,545 (48)	5,211 (63)	6,763 (65)	4,700 (56)	3,246 (72)
3. Disbursement of loans and advances	94	76	25	69	16
4. Total (1+2+3)	43,845	48,174	51,294	64,572	34,782
5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances)	10,815	17,023	22,490	20,647	15,666
<i>Of which</i>					
Internal Debt (excluding Ways and Means Advances and Overdraft)	1,485	1,951	3,168	2,519	964
Net transactions under Ways and Means Advances and Overdraft	226	(-890)	589	(-232)	(-160)
Loans and Advances from Government of India	113	114	116	117	59
6. Appropriation to Contingency Fund	0	0	0	0	0
7. Gross disbursement out of Consolidated Fund (4+5)	54,660	65,197	73,784	85,219	50,448
8. Contingency Fund disbursements	0	0	0.17	0	0
9. Gross Public Account disbursements	45,234	33,587	30,862	30,502	15,971
10. Gross disbursements (7+8+9)	99,894	98,784	1,04,646	1,15,721	66,419
11. Increase in Cash Balance	82	(-55)	125	(-43)	(-553)
12 Grand Total (10+11)	99,976	98,729	1,04,771	1,15,678	65,866

Part – C Deficits					
1. Revenue Surplus(+)/Revenue Deficit(-) (Revenue Receipts-Revenue Expenditure)	(-) 640	(+)2,166	(+)7,595	(-)4,859	(-)192
2. Fiscal Deficit(-)/surplus (+) (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	(-)8,060	(-)6,177	(-)2,778	(-)13,337	(-)4,728
3. Primary Deficit(-)/Surplus(+) (Fiscal Deficit –Interest Payment)	(-)4,341	(-)1,610	(+)1885	(-)8,128	(-)1,373
4. Interest Payments (included in revenue expenditure)	3,719	4,567	4,663	5,209	3,355
5. Arrears of Revenue	1,399	1,468	1,946	1,645	1,610
6. Financial Assistance to local bodies, PSUs etc.	1,523	1,729	2,754	3,325	1,197
7. Ways and Means Advances/ overdraft availed (days)	215 (overdraft on 7 days)	242 (overdraft on 2 days)	199 (overdraft on 27 days)	178 (overdraft on 7 days)	148 (overdraft on 17 days)
8. Interest on WMA/Overdraft	13	19	22	12	16
9. Public Debt Receipts	14,645	20,749	25,557	25,336	18,819
10. Gross State Domestic Product at Current Prices (GSDP²)	1,17,168	1,24,848	1,39,240	1,55,956	1,69,182*
11. Outstanding Public Debt³ (year end) excluding Public Account	32,031	35,756	38,823	43,513	46,666
12. Outstanding guarantees (year end) plus interest	2,827	2,636	2,416	2,072	454
13. Maximum amount guaranteed (year end)	4,214	4,270	4,271	4,361	909
14. Number of incomplete projects	938	119	428	291	-
15. Capital blocked in incomplete projects	1,734	393	570	496	-
Revenue Receipts/Total expenditure (per cent)	82	87	95	79	86.40
Revenue Expenditure/Total Expenditure (per cent)	83	83	80	87	86.95
Expenditure on Social Services/Total Expenditure (per cent)	31.94	28.79	31.01	32.25	28.18
Expenditure on Economic Services/Total Expenditure (per cent)	34.12	38.09	34.46	30.99	30.02
Capital Expenditure/Total Expenditure(per cent)	16.72	17.20	20.18	13.03	13.00
Capital Expenditure on Social and Economic Services/Total Expenditure (per cent)	14.18	15.60	18.62	11.76	11.94
Revenue Deficit/Fiscal Deficit (per cent)	7.94	NA	NA	36.43	4.06
Liabilities/Revenue Receipts(per cent)	154.71	148.22	140.62	154.41	277.97
Debt Redemption (Principal+ Interest)/Total Debt Receipts for the year (per cent)	99.24	104.05	106.24	102.05	101.07
Return on Investment	54.13	45.11	Nil	Nil	Nil
Financial Assets/Liabilities	1.23	1.24	1.34	1.23	1.22

Source: Finance Accounts

² Figures of GSDP for the year 2019-20(A) is based on information supplied by Director General, Economics and Statistics J&K Government.

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

Appendix-1.3
(Reference: Paragraph: 1.5.2)
Abstract of Receipts and Disbursements for the year 2018-19 and 2019-20
(01/04/2019 to 30/10/2019)

(₹ in crore)

Receipts				Disbursements			
Various items	2018-19	2019-20		Various items	2018-19	2019-20	
1	2	3	4	5	6	7	8
Section-A: Revenue							
I. Revenue Receipts	51,230.71		30051.98	I. Revenue Expenditure	56,089.97		30,243.98
Own Tax Revenue				General Services	22,849.78	14,153.23	
	9,826.35	5,410.51		Social Services	17,930.84	8,894.94	
Non-Tax Revenue				Education, Sports, Art and Culture	10,073.59	4,427.64	
	4,349.35	2,196.83		Health and Family Welfare	3,549.42	1,944.43	
State's Share of Union Taxes				Water Supply, Sanitation/H&UD	2,367.64	1,336.98	
	13,989.80	6,801.81		Information and Broadcasting	66.3	33.69	
Centrally Sponsored Schemes	7,607.90	4,180.91		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	99.2	43.28	
Finance Commission Grants	13,534.01	10,047.61		Labour and Labour Welfare	71.57	24.82	
Grants from Govt. of India (Other Transfer/ Grants to States)	1,923.30	1,414.31		Social Welfare and Nutrition	1,656.32	1055.99	
				Others	46.82	28.11	
				Economic Services	15,309.35	7,195.81	
				Agriculture and Allied Activities	2,839.76	1,468.08	
				Rural Development	449.8	235.46	
				Special Areas Programmes	873.61	549.38	
				Irrigation and Flood Control	694.67	356.49	
				Energy	7,542.75	3985.12	
				Industries and Minerals	435.98	211.00	
				Transport	1,738.44	202.66	
				Science, Technology and Environment	43.9	24.22	
				General Economic Services	690.44	163.4	
II. Revenue deficit carried over to Section -B	4,859.26		192	II. Revenue Surplus carried over to Section-B	0	0	
Total Section-A	56,089.97		30243.98	Total Section-A	56,089.97		30,243.98

Receipts				Disbursements			
Various items	2018-19	2019-20		Various items	2018-19	2019-20	
1	2	3	4	5	6	7	8
Section B: Capital							
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	554.38		511.04	III. Capital Outlay	8,413.58		4522.03
IV. Misc. Capital receipts		-	-	General Services	818.08		368.34
				Social Services	2,895.57		907.46
				Education, Sports, Art and Culture	793.54	134.33	
				Health and Family Welfare	874.36	149.09	
				Water Supply, Sanitation/H&UD	1,000.53	566.05	
				Information and Broadcasting	1.06	0.05	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	35.53	0.03	
				Social Welfare and Nutrition	142.17	33.05	
				Other Social Services	48.38	24.86	
				Economic Services	4,699.93		3,246.23
				Agriculture and Allied Activities	596.5	87.55	
				Rural Development	1,805.20	2,239.06	
				Special Areas Programmes	317.66	118.68	
				Irrigation and Flood Control	277.5	80.52	
				Energy	206.16	79.16	
				Industries and Minerals	116.08	32.17	
				Transport	821.3	494.58	
				Science, Technology and Environment	8.04	0.58	
				General Economic Services	551.49	113.93	
				IV. Loans and Advances Disbursement	69.15		16.29
V. Recoveries of Loans and Advances	4.23		1.62	Industries and Minerals	37.98	7.49	
Industries and Minerals	2.51	0.63		Transport	30	7	
Government servants	1.49	0.64		Government servants	1.17	1.8	
Others	0.23	0.35		Others	0	0	
				V. Revenue deficit	4,859.26		192
VI. Revenue surplus			-		-	-	-

Receipts				Disbursements			
Various items	2018-19	2019-20		Various items	2018-19	2019-20	
1	2	3	4	5	6	7	8
VII. Public Debt Receipts	25,336.22		18,819	VI. Repayment of Public Debt	20,646.61		15,665.77
Internal debt of the State Government	25,332.28	18,814.53		Internal debt of the State Government	20,529.39	15,606.86	
Loans and Advances from GOI	3.94	4.47		Repayment of Loans and Advances from GOI.	117.22	58.91	
Net transactions under Overdrafts from Reserve Bank	0	0		Net transactions under Ways and Means Advances including Overdrafts	0	0	
VIII. Appropriation to Contingency Fund	0	0		VII. Appropriation to Contingency Fund	0	0	
IX. Amount recouped to Contingency Fund	0.17	0		VIII-Expenditure from Contingency Fund	0	0	
X. Public Account Receipts	18,260.90		9,185.05	IX-Public Account Disbursements	9,656.26		8,162.7
Small Savings and Provident Funds	8,857.92	3,662.66		Small Savings and Provident Funds	3,534.45	2,743.3	
Reserve Funds	695.07	501.83		Reserve Funds	3,73.06	193.67	
Deposits and Advances	4,914.05	2,659.44		Deposits and Advances	4,360.05	2,597.94	
Suspense and Miscellaneous	1,052.58	233.39		Suspense and Miscellaneous	648.55	582.84	
Remittances	2,741.28	2,127.73		Remittances	740.15	2,044.95	
				X. Cash Balance at the end	511.04		-42.08
				Cash in treasuries and local remittances	6.77	6.77	
				Deposits with Banks	104.4	-448.72	
				Departmental Cash Balance including Permanent Advances	5.09	5.09	
				Cash Balance Investment	383.92	383.92	
				Reserve Fund Investment	10.86	10.86	
Total Section-B	44,155.90		2,8516.71	Total Section-B	44,155.90		28,516.71

Explanatory Notes

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

Appendix-1.3 (Continued)
Summarised financial position of the Government of
Jammu and Kashmir as on 30 October 2019

(₹ in crore)

As on 31 March 2019			As on 30 October 2019	
Liabilities				
	42,221.42	Internal Debt		45,429.09
30,946.65		Market Loans bearing interest	34,290.8	
1,269.74		Loans from LIC	1,148.71	
10,005.03		Loans from other Institutions	9,989.58	
	1,291.57	Loans and Advances from Central Government		1,237.13
37.79		Pre 1984-85 Loans	37.79	
96.29		Non-Plan Loans	96.29	
1,113.50		Loans for State Plan Schemes	1,055.03	
34.74		Loans for Centrally Sponsored Plan Schemes	38.77	
9.25		Ways and Means Advances	9.25	
	1	Contingency Fund		1
	26,242.26	Small Savings, Provident Funds, etc.		27,161.62
	2,497.26	Reserve Funds		2,805.43
	6,852.73	Deposits		6,914.23
	2,764.71	Remittance Balances		2,847.49
	5.31	Suspense and Misc. Balances		0
	18,851.97	Surplus on Government Account		18,659.97
	1,00,728.23	Total		1,05,055.96

As on 31 March 2019			As on 30 October 2019	
Assets				
	98,478.73	Gross Capital Outlay on Fixed Assets		1,03,000.76
689.42		Investments in shares of Companies, Corporations, etc.	3,428.03	
97,789.31		Other Capital Outlay	99,572.73	
	1,725.77	Loans and Advances		1,740.44
792.77		Industries and Minerals	799.63	
603.62		Transport	610.62	
85.05		Energy	85.05	
40.67		Agriculture and Allied Activities	40.65	
183.25		Other Development Loans	182.92	
20.41		Loans to Government servants and Miscellaneous Loans	21.57	
	12.69	Advances		12.69
	--	Suspense and Miscellaneous Balances		344.15
	--	Contingency Fund(un-recouped)		0
	511.04	Cash		-42.08
6.77		Cash in Treasuries and Local Remittances	6.77	
104.4		Deposits with Bank	-448.72	
4.97		Departmental Cash Balance	4.97	
0.12		Permanent Advances	0.12	
383.92		Cash Balance Investments	383.92	
10.86		Reserve Fund Investments	10.86	
	1,00,728.23	Total		1,05,055.96

Source: Finance Accounts

Appendix-2.1
Methodology Adopted for the Assessment of Fiscal Position

The norms/ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Gross State Domestic Product (GSDP) is a good indicator of the performance of the State's economy. Major fiscal aggregates like Tax and Non-Tax Revenue, Revenue and Capital Expenditure, Internal Debt and Revenue and Fiscal Deficits have been presented and worked out to assess as whether the mobilisation of resources, pattern of expenditure etc. are keeping pace with earlier trends.

The Department of Economic and Statistics of J&K Government furnished estimated Gross State Domestic Product (GSDP) of Jammu and Kashmir for the complete year 2019-20. However, the department did not compile segregated GSDP for the period 01 April 2019 to 30 October 2019. Though actual expenditure figures for the erstwhile State were available for the period till 30 October 2019 but the segregated GSDP figures were not available for the same period.

Terms	Basis of calculation
Development Expenditure	Social Services + Economic Services
Interest received as <i>per cent</i> to Loans Outstanding	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
Pre-Devolution Non-Plan Revenue Deficit	Non-Plan Revenue Expenditure –(State's Own Tax Revenues + State's Own Non-Tax Revenues)
State's Own Deficit	Fiscal Deficit – Share in Union Taxes/Duties – Grants-in-Aid received from the Union Government
Non-Plan Revenue Gap	Revenue Deficit – Revenue Deficit on 'Plan' Account = Revenue Deficit – (Plan Revenue Expenditure – Plan Grants)
Primary Revenue Expenditure	Total Revenue Expenditure - Interest payment.

Appendix-3.1
(Reference: Paragraph: 3.3.1)
Expenditure incurred without Authority of Law

Sl. No.	Grant/ Appropriation	Major Heads of Accounts	Expenditure	Number of Schemes/Sub Heads
			(₹ in crore)	
1.	01	2015 & 2062	2.80	2
2.	03	3451, 3475 & 5475	1.62	4
3.	07	4202	16.26	1
4.	08	2049, 2071, 2075, 2235, 6003 & 6004	2,309.66	11
5.	10	2014	0.51	2
6.	11	4852 & 4853	3.64	3
7.	12	2415, 4401, 4402 & 4705	103.95	4
8.	13	2403 & 4403	3.07	9
9.	14	2401 & 2506	0.75	4
10.	15	2408 & 3475	91.91	3
11.	16	5054	74.46	2
12.	17	2210, 2211 & 4210	144.53	16
13.	18	2225, 2235, 2236 & 4235	158.63	12
14.	19	4216 & 4217	277.60	6
15.	21	4406	8.38	1
16.	24	4059	0.77	1
17.	26	4405	0.8	1
18.	27	2202 & 4202	40.96	2
19.	28	2501, 2515 & 4515	7.52	4
20.	32	4401	5.73	1
21.	33	4235	0.21	1
22.	34	4202	0.29	1
23.	36	2425	0.03	1
	Total		3,254.08	92

Appendix-3.2
(Reference: Paragraph: 3.4.1)
Substantial Savings

(₹ in crore)

Sl. No.	Grant No.	Grant Name	Amount of Appropriation	Expenditure	Saving	Percentage of savings
1	1	General Administration Department-				
		Revenue				
		Voted	212.4	199.81	12.59	
		Charged	12.39	12.31	0.08	
		Capital	0	0	0	
		Voted	6.5	2.6	3.9	
		Total	231.28	214.72	16.57	7
2	2	Home Department-				
		Revenue	0	0	0	
		Voted	3,761.11	3,666.67	94.44	
		Capital	0	0	0	
		Voted	370.28	253.58	116.7	
		Total	4,131.39	3,920.25	211.14	5
3	3	Planning and Development Department-				
		Revenue	0	0	0	
		Voted	56.79	41.14	15.65	
		Capital	0	0	0	
		Voted	424.69	126.08	298.62	
		Total	481.48	167.21	314.27	65
4	6	Power Development Department-				
		Revenue	0	0	0	
		Voted	4,132.02	3,985.12	146.89	
		Capital	0	0	0	
		Voted	198.05	79.16	118.89	
		Total	4,330.07	4,064.29	265.78	6
5	10	Law Department-				
		Revenue	0	0	0	
		Voted	707.38	620.05	87.33	
		Charged	26.71	26.18	0.53	
		Capital	0	0	0	
		Voted	33.28	11.29	22	
		Total	767.37	657.51	109.85	14
6	11	Industry and Commerce Department-				
		Revenue	0	0	0	
		Voted	220.62	152.89	67.73	
		Capital	0	0	0	
		Voted	40.46	39.22	1.24	
		Total	261.08	192.11	68.97	26
7	13	Animal/Sheep Husbandry Department-				
		Revenue	0	0	0	
		Voted	309.63	283.57	26.06	
		Capital	0	0	0	
		Voted	39.63	7.02	32.62	
		Total	349.26	290.59	58.68	17
8	14	Revenue Department-				

Sl. No.	Grant No.	Grant Name	Amount of Appropriation	Expenditure	Saving	Percentage of savings
		Revenue	0	0	0	
		Voted	347.31	251.6	95.7	
		Capital	0	0	0	
		Voted	4.71	0	4.71	
		Total	352.02	251.6	100.41	29
9	16	Public Works Department-				
		Revenue	0	0	0	
		Voted	620.4	574.86	45.54	
		Capital	0	0	0	
		Voted	804.23	580.7	223.53	
		Total	1,424.63	1,155.56	269.07	19
10	17	Health and Medical Education Department-				
		Revenue	0	0	0	
		Voted	2,216.18	1,944.42	271.75	
		Capital	0	0	0	
		Voted	60.89	149.09	0	
		Total	2,277.06	2,093.52	183.55	8
11	20	Tourism Department-				
		Revenue	0	0	0	
		Voted	64.01	62.82	1.19	
		Capital	0	0	0	
		Voted	105.73	22.52	83.21	
		Total	169.75	85.35	84.4	50
12	21	Forest Department-				
		Revenue	0	0	0	
		Voted	424.1	440	0	
		Capital	0	0	0	
		Voted	74.22	15.24	58.99	
		Total	498.32	455.23	43.09	9
13	22	Irrigation Department-				
		Revenue	0	0	0	
		Voted	480.94	337.62	143.31	
		Capital	0	0	0	
		Voted	116.94	79.77	37.18	
		Total	597.88	417.39	180.49	30
14	23	Public Health Engineering Department-				
		Revenue	0	0	0	
		Voted	1080.8	929.98	150.82	
		Capital	0	0	0	
		Voted	262.75	101.44	161.3	
		Total	1,343.54	1,031.43	312.12	23
15	25	Stationery and Printing-				
		Revenue	0	0	0	
		Voted	60.45	42.57	17.88	
		Capital	0	0	0	
		Voted	24.37	22.77	1.6	
		Total	84.82	65.34	19.48	23

Sl. No.	Grant No.	Grant Name	Amount of Appropriation	Expenditure	Saving	Percentage of savings
16	27	Higher Education Department-				
		Revenue	0	0	0	
		Voted	546.79	509.96	36.83	
		Capital	0	0	0	
		Voted	128.03	84.45	43.58	
		Total	674.82	594.41	80.42	12
17	28	Rural Development Department-				
		Revenue	0	0	0	
		Voted	260.53	238.44	22.09	
		Capital	0	0	0	
		Voted	2,681.8	2,239.06	442.74	
		Total	2,942.33	2,477.5	464.82	16
18	30	Tribal Affairs Department-				
		Revenue	0	0	0	
		Voted	23.54	16.08	7.46	
		Capital	0	0	0	
		Voted	14.81	0.03	14.78	
		Total	38.35	16.1	22.24	58
19	34	Youth Services and Technical Education Department-				
		Revenue	0	0	0	
		Voted	345.25	217.23	128.02	
		Capital	0	0	0	
		Voted	3.33	4.12	0	
		Total	348.58	221.35	127.23	37
		Grand Total	21,304.03	18,371.46	2,932.59	

Appendix-3.3
(Reference: Paragraph: 3.4.2)
Percentage of Utilisation of Provisions under each Grant

(₹ in crore)

Grant No.	Grant Name	Amount of Appropriation	Expenditure	Percentage utilisation
1	General Administration Department	231.28	214.72	92.84%
2	Home Department	4,131.39	3,920.25	94.89%
3	Planning and Development Department	481.48	167.21	34.73%
4	Information Department	37.54	33.73	89.87%
5	Ladakh Affairs Department	658.04	668.17	101.54%
6	Power Development Department	4,330.07	4,064.29	93.86%
7	Education Department	3,649.61	3,724.10	102.04%
8	Finance Department	20,130.22	24,322.00	120.82%
9	Parliamentary Affairs Department	24.80	24.77	99.87%
10	Law Department	767.37	657.51	85.68%
11	Industry and Commerce Department	261.08	192.11	73.58%
12	Agriculture Department	457.80	553.41	120.88%
13	Animal/Sheep Husbandary Department	349.26	290.59	83.20%
14	Revenue Department	352.02	251.60	71.48%
15	Food Civil Supplies and Consumer Affairs Department	140.33	213.06	151.83%
16	Public Works Department	1,424.63	1,155.56	81.11%
17	Health and Medical Education Department	2,277.06	2,093.52	91.94%
18	Social Welfare Department	650.87	666.67	102.43%
19	Housing and Urban Development Department	515.17	826.82	160.49%
20	Tourism Department	169.75	85.35	50.28%
21	Forest Department	498.32	455.23	91.35%
22	Irrigation Department	597.88	417.39	69.81%
23	Public Health Engineering Department	1,343.54	1,031.43	76.77%
24	Hospitality and Protocol Department	146.16	143.26	98.02%
25	Stationery and Printing	84.82	65.34	77.03%
26	Fisheries Department	51.97	50.83	97.81%
27	Higher Education Department	674.82	594.41	88.08%

Grant No.	Grant Name	Amount of Appropriation	Expenditure	Percentage utilisation
28	Rural Development Department	2,942.33	2,477.50	84.20%
29	Transport Department	39.88	41.36	103.71%
30	Tribal Affairs Department	38.35	16.10	42.00%
31	Culture Department	33.44	30.47	91.12%
32	Horticulture Department	75.89	80.09	105.54%
33	Disaster Management Relief Rehabilitation and Reconstruction Department	294.27	677.95	230.38%
34	Youth Services and Technical Education Department	348.58	221.35	63.50%
35	Science and Technology Department	8.41	6.60	78.48%
36	Co-operative Department	30.26	24.90	82.29%

Appendix-3.4
(Reference: Paragraph: 3.5)
Excess over Provisions requiring Regularisation

(₹ in crore)

Sl. No	Grant Number	Total Grant/ Appropriation	Expenditure	Excess
I-Revenue Voted				
1	05- Ladakh Affairs Department	539.25	549.39	10.13
2	07- Education Department	3,597.53	3,677.25	79.73
3	08-Finance Department	4,211.78	5,298.94	1,087.16
4	12 -Agriculture Department	409.64	529.17	119.53
5	15-Consumer Affairs And Public Distribution Department	105.04	181.23	76.19
6	18-Social Welfare Department	644.74	665.52	20.78
7	19 Housing And Urban Development	306.31	362.22	55.91
8	21-Forest Department	424.10	440.00	15.89
9	29-Transport Department	32.14	33.84	1.70
10	33-Disaster Management, Relief, Rehabilitation And Reconstructive Department	294.27	677.74	383.47
Total I-(Revenue Voted)		10,564.79	12,415.28	1,850.49
II-Capital Voted				
11	09- Parliamentary Affairs Department	1.60	1.80	0.20
12	17 -Health And Medical Education Department	60.89	149.09	88.21
13	19-Housing And Urban Development	208.86	464.61	255.74
14	24-Hospitality And Protocol Department	8.31	8.69	0.38
15	26- Fisheries Department	1.83	3.51	1.68
16	32-Horticulture Department	8.05	13.79	5.75
17	33-Disaster Management, Relief, Rehabilitation And Reconstructive Department	0.00	0.21	0.21
18	34-Youth Services And Technical Education Department	3.33	4.11	0.78
Total II-(Capital Voted)		292.87	645.82	352.95

Sl. No	Grant Number	Total Grant/ Appropriation	Expenditure	Excess
III-Capital Charged				
19	08-Finance Department	14,176.30	15,665.77	1,489.47
Total III-(Capital Charged)		14,176.30	15,665.77	1,489.47
IV-Revenue Charged				
20	08-Finance Department	1,736.79	3,355.41	1,618.62
Total IV-(Revenue Charged)		1,736.79	3,355.41	1,618.62
Total (I+II+III+IV)		26,770.75	32,082.27	5,311.53

Appendix-3.5
(Reference: Paragraph: 3.5.2)

Excess expenditure for the years 1980-81 to 2018-19 requiring regularisation

(₹ in crore)

Year	No. of Grants/Appropriation	Grant/Appropriation No.	Excess	Status of regularisation
1980-81	16	1,5,6,7,8,9,12,13,14,16,18,19,20,21,22,23	227.90	Not regularised
1981-82	13	1,3,5,6,8,13,14,16,18,19, 20,21,23	41.99	
1982-83	10	6,8,9,12,14,18,19,21,22,23	119.74	
1983-84	12	1,5,6,7,8,14,18,19,20,21, 22,23	176.75	
1984-85	10	1,6,8,10,14,16,18,19,21,23	65.42	
1985-86	10	1,4,6,10,17,18,19,22,23,26	19.64	
1986-87	15	1,2,4,6,7,8,10,13,18,19,20,22,23,25,26	104.22	
1987-88	17	1,2,3,5,6,8,10,12,13,18,19,21,22,23,24,26, 27	177.32	
1988-89	14	1,2,8,9,10,12,13,15,17,18, 22,23,26,27	438.42	
1989-90	09	1,7,8,11,12,20,21,23,24	205.23	
1990-91	11	1,2,5,8,12,17,19,21,23,25,26	427.72	
1991-92	13	1,2,5,7,8,11,12,14,21,22, 23,26,27	1,152.23	
1992-93	14	1,4,5,8,10,11,12,14,16,20, 21,23,24,26	1,029.71	
1993-94	17	2,3,5,8,10,12,13,14,17,18, 20,21,22,23,24,26,27	1,730.03	
1994-95	14	5,6,8,9,10,12,13,14,20,21, 23,24,26,27	2,057.49	
1995-96	19	2,5,6,8,9,10,11,12,13,16,17,18,20,21,23,2 4,25,26,27	2,936.89	
1996-97	18	2,4,5,6,8,10,11,12,13,14,16,18,20,21,23,2 4,26,27	3,482.20	
1997-98	16	1,2,4,6,8,9,12,13,16,18,21,22,23,24,26,27	4,189.21	
1998-99	06	4,5,6,8,23,27	4,185.25	
1999-2000	12	2,3,6,8,9,12,17,18,20,23,24,26	5,851.08	
2000-01	11	1,6,8,9,12,16,18,23,25, 26, 27	6,310.25	Not regularised
2001-02	15	3,5,6,8,11,17,18,20,21,23,25,26,27,28,29	6,393.41	
2002-03	15	3,5,6,7,8,12,14,16,17,18,21,23,25,26,28	505.61	
2003-04	18	3,5,7,8,12,13,14,15,16,17,18,20,21,23,24, 25,26,28	9,770.53	
2004-05	15	3,6,8,9,12,14,15,16,18,20,25,26,27,28,29	2,108.42	
2005-06	16	3,5,8, 10,12,15, 16,17,18, 20,21,23,25, 26,27,28	12,954.06	
2006-07	14	8,12,14,15,16,17,18,20,21,23,25,26,27,28	2,150.03	

Year	No. of Grants/ Appropriation	Grant/Appropriation No.	Excess	Status of regularisation
2007-08	14	6,8,11,12,14,15,16,20,24,25,26,27,28,29	2,277.91	
2008-09	15	5,6,8,11,12,15,16,19,20,22,23,24,25,26,27	3,277.38	
2009-10	14	1,6,8,11,15,16,18,20,23,24,25,26,27,29	4,062.58	
2010-11	14	5,6,8,9,16,18,19,22,23,25,26,27,28,29	6,130.76	
2011-12	14	1,6,8,11,12,15,16,18,19,20,23,25,26,27	5,638.79	
2012-13	12	1,5,8,11,13,16,18,20,23,25,26,27	4,741.57	
2013-14	13	4,6,7,8,14,15,16,18,20,23,24,25,28	4,469.79	
2014-15	12	2,6,7,8,11,16,18,19,21,23,24,25	1,099.28	
2015-16	11	4,6,7,8,15,16,17,18,23,26,28	4,258.62	
2016-17	12	3,4,5,8,11,15,16,19,23,26,28,29	2,896.86	
2017-18	08	3,5,8,16,23,24,28,29	6,397.06	
2018-19	07	3,5,8,15,16,17,30	4,631.53	
		Total	1,18,692.88	

Appendix-3.6
(Reference: Paragraph: 3.5.2)
Statement of various Grants/Appropriations where Excess expenditure incurred during 2019-20 (01/04/2019 to 30/10/2019)

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess (Percentage)
I-Revenue (Voted)					
1	5	Ladakh Affairs Department	539.25	549.39	10.13 (2%)
2	7	Education Department	3,597.53	3,677.25	79.73 (2%)
3	8	Finance Department	4,211.78	5,298.94	1,087.16 (26%)
4	9	Parliamentary Affairs Department	1.60	1.80	0.20 (13%)
5	12	Agriculture Department	409.64	529.17	119.53 (29%)
6	15	Food Civil Supplies and Consumer Affairs Department	105.04	181.23	76.19 (73%)
7	18	Social Welfare Department	644.74	665.52	20.78 (3%)
8	19	Housing and Urban Development Department	306.31	362.22	55.91 (18%)
9	21	Forest Department	424.10	440.00	15.89 (4%)
10	29	Transport Department	32.14	33.84	1.70 (5%)
11	33	Disaster Management Relief Rehabilitation and Reconstruction Department	294.27	677.74	383.47 (130%)
Total (I-Revenue Voted)			10,566.39	12,417.08	1,850.69 (18%)
II-Revenue (Charged)					
12	8	Finance Department	1,736.79	3,355.41	1,618.62 (93%)
Total (II-Revenue Charged)			1,736.79	3,355.41	1,618.62 (93%)
III-Capital (Voted)					
13	17	Health and Medical Education Department	60.89	149.09	88.21 (145%)
14	19	Housing and Urban Development Department	208.86	464.61	255.74 (122%)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/Appropriation	Expenditure	Excess (Percentage)
15	24	Hospitality and Protocol Department	8.31	8.69	0.38 (5%)
16	26	Fisheries Department	1.83	3.51	1.68 (92%)
17	32	Horticulture Department	8.05	13.79	5.75 (71%)
18	33	Disaster Management Relief Rehabilitation and Reconstruction Department	0.00	0.21	0.21 (100%)
19	34	Youth Services and Technical Education Department	3.33	4.12	0.78 (24%)
Total (III-Capital Charged)			291.27	644.02	352.75 (121%)
IV-Capital (Charged)					
20	8	Finance Department	14,176.30	15,665.77	1,489.47 (11%)
Total (IV-Capital Charged)			14,176.30	15,665.77	1,489.47 (11%)
Grand Total (I+II+III+IV)			26,770.75	32,082.28	5,311.53 (20%)

Appendix-3.7
(Reference: Paragraph: 3.9.1)
Expenditure without Budget Provision

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure
1	2210	01	001	0099	0627	0	0.02
2	2210	03	110	0031	2504	0	0.14
3	2211	-	001	0031	1651	0	6.47
4	2211	-	001	0099	2509	0	1.59
5	2211	-	003	0031	1654	0	2.24
6	2211	-	101	0031	1652	0	0.04
7	2211	-	800	0031	0581	0	15.09
8	2211	-	800	0031	1651	0	3.97
9	2211	-	800	0031	1652	0	0.21
10	2211	-	800	0031	1769	0	1.57
11	4210	02	800	0031	2256	0	16.19
12	4210	03	105	0011	2453	0	1.05
13	4210	03	105	0031	2453	0	91.39
14	4210	03	200	0031	0192	0	2.07
15	4210	04	101	0031	1881	0	2.48
Total						0	144.52

Appendix-3.8
(Reference: Paragraph: 3.9.1)
Nil Expenditure against the Budgetary Provisions

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure
1	2210	01	001	0099	2356	0.13	0
2	2210	01	110	0099	2508	1.50	0
3	2210	03	200	0099	2256	10.25	0
4	2210	06	101	0031	2423	0.36	0
5	2210	06	800	0099	2268	0.04	0
6	2211	-	001	0031	2544	1.75	0
Total						14.03	0

Appendix-3.9
(Reference: Paragraph: 3.9.1)
Less Expenditure (Saving) against the Provision

(₹ in crore)

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Saving
1	2210	01	001	0099	0579	8.41	7.12	-1.29
2	2210	01	001	0099	0602	1.07	0.92	-0.15
3	2210	01	001	0099	0610	5.95	5.31	-0.65
4	2210	01	001	0099	0618	3.81	3.70	-0.11
5	2210	01	001	0099	0630	0.23	0.07	-0.16
6	2210	01	001	0099	0636	84.99	64.79	-20.20
7	2210	01	001	0099	0638	64.02	62.04	-1.98
8	2210	01	104	0099	1279	1.61	1.34	-0.27
9	2210	01	104	0099	0591	0.33	0.28	-0.05
10	2210	01	104	0099	0643	1.00	0.78	-0.21
11	2210	01	110	0099	0557	9.92	8.39	-1.54
12	2210	01	110	0099	0559	2.57	1.97	-0.60
13	2210	01	110	0099	0562	30.88	24.46	-6.42
14	2210	01	110	0099	0567	13.43	10.56	-2.87
15	2210	01	110	0099	0568	25.29	21.71	-3.57
16	2210	01	110	0099	0576	2.38	1.88	-0.50
17	2210	01	110	0099	0585	58.00	48.22	-9.78
18	2210	01	110	0099	0622	76.77	76.70	-0.07
19	2210	01	110	0099	0625	51.52	45.67	-5.86
20	2210	01	110	0099	0660	9.74	7.97	-1.76
21	2210	01	110	0099	0662	3.45	2.71	-0.74
22	2210	01	110	0099	0666	0.38	0.33	-0.04
23	2210	01	110	0099	0678	1.19	0.96	-0.24
24	2210	01	110	0099	0680	52.74	41.55	-11.18
25	2210	01	110	0099	0688	6.97	4.59	-2.37
26	2210	01	110	0099	1293	36.09	28.62	-7.47
27	2210	01	110	0099	1529	9.08	8.73	-0.35
28	2210	01	110	0099	1553	9.36	8.46	-0.90
29	2210	01	110	0099	1758	1.29	0.76	-0.53
30	2210	01	110	0099	1764	8.05	5.11	-2.94
31	2210	01	110	0099	2261	0.41	0.20	-0.21
32	2210	01	200	0099	0641	3.93	3.60	-0.33
33	2210	02	101	0099	0667	36.13	34.76	-1.37
34	2210	02	101	0099	0681	2.21	1.64	-0.57
35	2210	02	101	0099	1315	1.81	1.69	-0.12
36	2210	02	103	0099	0694	0.53	0.51	-0.02
37	2210	02	103	0099	1837	0.71	0.53	-0.18

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Saving
38	2210	03	101	0099	0580	41.66	41.51	-0.15
39	2210	03	101	0099	0581	34.85	34.53	-0.32
40	2210	03	103	0099	0644	147.99	128.50	-19.49
41	2210	03	103	0099	0649	2.60	2.00	-0.60
42	2210	03	103	0099	2262	88.51	83.71	-4.79
43	2210	03	110	0099	0577	1.28	0.95	-0.32
44	2210	03	110	0099	0696	30.06	26.91	-3.15
45	2210	05	105	0099	0166	121.38	90.86	-30.52
46	2210	05	105	0099	0305	113.94	95.25	-18.70
47	2210	05	105	0099	0586	8.15	7.42	-0.73
48	2210	05	105	0099	0590	220.92	201.19	-19.73
49	2210	05	105	0099	0592	1.58	1.03	-0.55
50	2210	05	105	0099	0679	14.97	13.10	-1.87
51	2210	05	105	0099	0682	2.21	1.61	-0.60
52	2210	05	105	0099	1544	46.20	46.16	-0.04
53	2210	05	105	0099	1756	1.32	1.24	-0.07
54	2210	05	105	0099	2023	13.36	9.34	-4.01
55	2210	05	105	0099	2453	66.02	35.48	-30.55
56	2210	06	101	0099	0584	16.04	16.02	-0.02
57	2210	06	101	0099	0603	13.09	12.39	-0.70
58	2210	06	101	0099	1300	4.58	3.54	-1.05
59	2210	06	101	0099	2263	0.35	0.30	-0.05
60	2210	06	102	0099	0648	0.64	0.34	-0.30
61	2210	06	102	0099	0697	0.30	0.28	-0.03
62	2210	06	102	0099	1289	0.38	0.34	-0.04
63	2210	06	102	0099	2479	0.39	0.33	-0.06
64	2210	06	102	0099	2480	0.35	0.30	-0.05
65	2210	06	104	0099	0571	0.07	0.05	-0.02
66	2210	06	101	0099	0633	2.03	1.97	-0.06
67	2210	06	104	0099	0654	3.20	2.55	-0.64
68	2210	06	104	0099	0658	3.70	3.28	-0.42
69	2210	06	104	0099	1264	0.47	0.44	-0.04
70	2210	06	104	0099	1294	1.91	1.75	-0.16
71	2210	06	104	0099	2264	1.84	1.82	-0.02
72	2210	06	104	0099	2265	0.16	0.15	0.00
73	2210	06	104	0099	2266	0.10	0.09	-0.01
74	2210	06	107	0099	0626	0.69	0.47	-0.22
75	2210	06	107	0099	0656	1.43	1.21	-0.22
76	2210	06	107	0099	0676	0.79	0.71	-0.08
77	2210	06	107	0099	0689	0.45	0.40	-0.05
78	2210	06	107	0099	2267	1.35	1.08	-0.26
79	2210	06	112	0099	1545	0.15	0.14	-0.01
80	2210	06	200	0099	0565	1.13	0.98	-0.15

Sl. No.	MH	SM	MI	GH	SH	Budget Allocation	Expenditure	Saving
81	2210	06	200	0099	0620	1.69	1.04	-0.65
82	2211	00	001	0099	2204	6.36	3.15	-3.21
83	2211	00	003	0099	2204	0.93	0.26	-0.67
84	2211	00	101	0031	0581	98.86	46.68	-52.18
85	2211	00	101	0031	1769	4.50	1.54	-2.96
86	2211	00	001	0031	2204	20.25	14.83	-5.42
87	2211	00	102	0031	1770	0.68	0.48	-0.20
88	2211	00	104	0099	2204	0.16	0.12	-0.04
89	4210	01	800	0011	0166	6.70	4.74	-1.96
90	4210	01	800	0011	0305	15.85	2.03	-13.81
91	4210	01	800	0011	1537	6.83	4.10	-2.73
92	4210	01	800	0011	1538	0.80	0.44	-0.36
93	4210	01	800	0011	1539	1.84	0.95	-0.90
94	4210	01	800	0011	1540	3.18	1.11	-2.07
95	4210	01	800	0011	1541	4.73	2.12	-2.61
96	4210	01	800	0011	1542	4.20	0.82	-3.38
97	4210	01	800	0011	1543	8.84	8.82	-0.02
98	4210	01	800	0011	2023	3.55	3.24	-0.31
Total						1,828.74	1,506.80	-321.94

Appendix-4.1
(Reference: Paragraph: 4.5)
Direct transfer of Central Scheme Funds to State Government departments (funds routed outside State Budgets) (unaudited figures)

(₹ in lakh)

Sl. No.	Name of the GOI Scheme	Implementing agencies in the State	Government of India Releases
			2019-20 (01/04/2019 to 30/10/2019)
1	Atal Innovation Mission (AIM) including Self Employment and Talent Utilisation (SETU)	Various Government Higher Secondary Schools	36.00
2	Beti Bachao Beti Padhao	Various Dy. Commissioner, Government of Jammu and Kashmir	217.95
3	Development of Infrastructure for Promotion of Health Research	Medical College, Srinagar	125.20
4	Innovation, Technology Development and Deployment	Jammu & Kashmir Council for Science and Technology	12.00
5	Incentivisation of Panchayat	Rashtriya Gram Swaraj Abhiyan	0.09
6	Management Support to Rural Development Programs and Strengthening of District Planning Process	Regional Extension Training Centre Budgam	285.20
7	Member of Parliament Local Area Development Scheme (MPLAD)	Various Distt. Deputy Commissioners, Government of Jammu and Kashmir	2,250.00
8	National Organ Transplant Programme	Medical College, Jammu	71.00
9	One Stop Center	Deputy Commissioner, Government of Jammu and Kashmir	23.02
10	Pradhan Mantri Matru Vandana Yojana	Social Welfare Department, Jammu & Kashmir Government	1,807.26
11	Pradhan Mantri Kisan Samman Nidhi	Department of Agriculture Production, Government of Jammu and Kashmir	30,046.90
12	Price Monitoring Structure	Food and Supplies Department Government of Jammu and Kashmir	7.33
13	Science and Technology Institutional and Human Capacity Building	Government Colleges, Government of Jammu and Kashmir	46.08
14	Women Help Line	Deputy Commissioner, Government of Jammu and Kashmir	34.08
15	Schemes for Differently Abled Persons	Under Secretary, Commissioner for Persons with Disabilities, Jammu	3.70
Grand Total			34,965.81

Source Finance Accounts of respective years

Out of total amount of ₹10,21,53.83 lakh released by Government of India an amount of ₹3,49,65.82 lakh has been transferred to the various Government Department of Jammu and Kashmir and ₹6,71,88.01 lakh to various Autonomous Bodies/ other Entities of the Government (excluding ₹37,95.95 lakh to Central agencies). Please refer also para 3 (x) of Notes to Accounts Vol-I.

Appendix-4.2
(Reference: Paragraph: 4.14)
Statement showing details of Annual Accounts awaited relating to
audit under section 14 of the CAG's (DPC) Act, 1971

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

Sl. No.	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
	Baramulla		
26	District Rural Development Agency Kupwara	2006-07 to 2018-19	13
27	District Rural Development Agency Ganderbal	2008-09 to 2018-19	11
28	District Rural Development Agency Kulgam	2008-09 to 2018-19	11
29	District Rural Development Agency Shopian	2008-09 to 2018-19	11
30	District Rural Development Agency Bandipora	2008-09 to 2018-19	11
31	Jammu Municipality	2002-03 to 2018-19	17
32	J&K Entrepreneurship Development Institute, (JKEDI) Pampore	1996-97 to 2002-03, & 2018-19	08
33	Tourism Development Authority, Doodpathri	2005-06 to 2018-19	14
34	Tourism Development Authority, Kokernag	2004-05 to 2018-19	15
35	Tourism Development Authority, Manasbal	2005-06 to 2018-19	14
36	Tourism Development Authority, Pahalgam	2002-03 to 2018-19	17
37	Tourism Development Authority, Sonamarg	2003-04 to 2018-19	16
38	Tourism Development Authority, Yousmarg	2005-06 to 2018-19	14
39	Tourism Development Authority, Verinag	2006-07 to 2018-19	13
40	Wullar Conservation & Management Authority, Srinagar	2012-13 to 2018-19	07
41	District Rural Development Agency, Ramban	2007-08 to 2018-19	12
42	Tourism Development Authority, Mansar, Surinsar	2006-07 to 2018-19	13
43	Tourism Development Authority, Rajouri	2005-06 to 2018-19	14
44	Tourism Development Authority, Poonch	2005-06 to 2018-19	14
45	Tourism Development Authority, Lakhampur	2005-06 to 2018-19	14
46	Tourism Development Authority, Kishtwar	2005-06 to 2018-19	14
47	Jammu Urban Development Agency (JUDA)	1999-2000 to 2018-19	20
48	District Rural Development Agency, Udhampur	2013-14 to 2018-19	06
49	District Rural Development Agency, Reasi	2008-09 to 2018-19	11
50	District Rural Development Agency, Rajouri	2001-02 to 2018-19	18
51	Royal Spring Golf Course, Srinagar	2006-07-2018-19	14

Sl. No.	Name of the Body/Authority	Period for which accounts awaited	Number of awaited accounts
52	Tourism Development Authority, Gulmarg	2000-01 to 2018-19	19
53	Tourism Development Authority, Aharbal	2006-07 to 2018-19	13
54	Tourism Development Authority, Bhaderwah	2006-07 to 2018-19	13
55	Tourism Development Authority, Patnitop	2002-03 to 2018-19	16
56	Sainik School Manasbal	2016-17 to 2018-19	03
Total			811

Appendix-4.3
(Reference: Paragraph: 4.15)
Position of Arrears of Accounts as on 30 October 2019

S. No.	Name of the Company	Last audited up to
1.	J&K State Power Development Corporation Limited	2013-14
2.	J&K State Industrial Development Corporation Limited	2013-14
3.	J&K Small Scale Industries Development Corporation Limited	2009-10
4.	J&K Minerals Limited	1999-2000
5.	JK Cements Limited	2011-12
6.	J&K Handicrafts (S&E) Corporation Limited	2000-01
7.	J&K Handloom Development Corporation Limited	2010-11
8.	J&K Industries Limited	2010-11
9.	J&K Agro Industries Development Corporation Limited	2009-10
10.	J&K HPMC Limited	2004-05
11.	J&K Cable Car Corporation Limited	2010-11
12.	J&K Tourism Development Corporation Limited	2012-13
13.	J&K SC/ST/OBC Development Corporation Limited	2001-02
14.	J&K Projects Construction Corporation Limited	2013-14
15.	J&K Police Housing Corporation Limited	2009-10
16.	J&K Overseas Employment Corporation Limited	2010-11
17.	J&K Medical Supplies Corporation Limited	NA ¹
18.	J&K Bank Limited	2018-19
19.	J&K Bank Financial Services Limited	2018-19
20.	Chenab Valley Power Projects (P) Limited	2018-19
21.	J&K Women Development Corporation Limited	2017-18
S. No.	Name of the Corporation	Last audited up to
1.	J&K State Road Transport Corporation	2013-14
2.	J&K State Forest Corporation ²	--
3.	J&K State Financial Corporation	2017-18

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

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

Appendix-5
Glossary of important Budget related terms

1. ***'Accounts' or 'actuals' of a year*** - are the amounts of receipts and disbursements for the financial year beginning on *April 1st* and ending on *March 31st* following, as finally recorded in the Accounting authority's books (as audited by C&AG). Provisional Accounts refers to the unaudited accounts.
2. ***'Administrative approval' of a scheme, proposal or work*** - is the formal acceptance thereof by the competent authority for the purpose of incurring expenditure. Taken with the provision of funds in the budget, it operates as a financial sanction to the work during that particular year in which the Administrative Approval is issued.
3. ***'Annual financial statement'*** – – Also referred to as Budget means the statement of estimated receipts and expenditure of the Central/State Government for each financial year, laid before the Parliament /State Legislature.
4. ***'Appropriation'*** - means the amount authorised by the Parliament/State Legislature for expenditure under different primary unit of appropriation or part thereof placed at the disposal of a disbursing officer.
5. ***'Charged Expenditure'*** - means such expenditure as is not to be submitted to the vote of the Legislature under the provisions of the Constitution.
6. ***'Consolidated Fund of India/ State'***- All revenues of the Union/State Government, loans raised by it and all moneys received in repayment of loans form the Consolidated Fund of India/ State. No moneys out of this Fund can be appropriated except in accordance with the law and for the purposes and in the manner provided in the Constitution.
7. ***'Contingency Fund'*** is in the nature of an imprest. The Contingency Fund is intended to provide advances to the executive /Government to meet unforeseen expenditure arising in the course of a year pending its authorisation by the Parliament/State Legislature. The amounts drawn from the Contingency Fund are recouped after the Parliament/State Legislature approves it through the Supplementary Demands.
8. ***'Controlling Officer (budget)'*** - means an officer entrusted by a Department with the responsibility of controlling the incurring of expenditure and/or the collection of revenue. The term includes the Heads of Department and also the Administrators.
9. ***'Drawing and Disbursing Officer' (DDO)*** – means a Head of Office and also any other Officer so designated by the Finance Department of the State Government, to draw bills and make payments on behalf of the State Government. The term shall also include a Head of Department where he himself discharges such function
10. ***'Excess Grant'*** – Excess grant means the amount of expenditure over and above the provision allowed through the original/supplementary grant, that requires regularisation by obtaining excess grant from the Parliament /State Legislature under Article 115/205 of the Constitution.

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

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