Appendix - 1.1

(Reference: Page: 1)

Part A: Structure and Form of Government Accounts

Structure of Government Accounts: 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 revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART B: Layout of Finance Accounts

Statement	Layout
Statement No.1	Statement of Financial Position
Statement No.2	Statement of Receipts and Disbursements
Statement No.3	Statement of Receipts in Consolidated Fund
Statement No.4	Statement of Expenditure in Consolidated Fund
Statement No. 5	Statement of Progressive Capital Expenditure
Statement No.6	Statement of Borrowings and other Liabilities
Statement No.7	Statement of Loans and Advances given by the Government
Statement No.8	Statement of Grants-in-Aid given by the Government
Statement No.9	Statement of Guarantees given by the Government
Statement No.10	Statement of Voted and Charged Expenditure
Statement No.11	Detailed Statement of Revenue and Capital Receipts by Minor Heads
Statement No.12	Detailed Statement of Revenue Expenditure by Minor Heads
Statement No.13	Detailed Statement of Capital Expenditure by Minor Heads
Statement No.14	Detailed Statement of Investments of the Government
Statement No.15	Detailed Statement of Borrowing and other Liabilities
Statement No.16	Detailed Statement on Loans and Advances given by the Government
Statement No.17	Detailed Statement on Sources and Application of Funds for expenditure other than revenue account
Statement No.18	Detailed Statement on Contingency Fund and other Public Account transactions
Statement No.19	Detailed Statement on Investment of Earmarked Funds

Appendix - 1.2
(Reference: Page: 1)

Methodology Adopted for the Assessment of Fiscal Position

Part A

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 **(Part B of Appendix 1.2)** are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that the 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 as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc. are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The trends in GSDP for the last ten years are indicated below:

Item/Year	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Gross State Domestic Product (₹ in crore) (Pre-revised/ Base 1999-2000)	20326	22194	24265	26537	29030	31793	34805	38298	47709	NA	NA
Gross State Domestic Product (₹ in crore) (Base year: 2004-05)			27305	29920	33230	37099	42315	48385	56976	65979	76115
Growth rate of GSDP (Revised)		9.19	23.03	9.58	11.06	11.64	14.06	14.34	17.76	15.80	15.36
GDP at market prices	25,30,663	28,37,900	32,42,209	36,93,369	42,94,706	49,87,090	56,30,063	64,77,827	77,95,314	89,74,947	1,00,28,118
GSDP as % of GDP	0.80	0.78	0.84	0.81	0.77	0.74	0.75	0.75	0.73	0.74	0.76

Source: (Directorate of Economics & Statistics, Department of Planning, Government of Jammu and Kashmir

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CO/DE/ SSE–AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, *i.e.,* if

AE/GSDP = x

AE = x * GSDP ……(1)

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and CO-AE, derive the respective DE, SSE and CO, so that no State is having these ratios less than national average, *i.e*., if

DE/AE = y

DE = y * AE ……(2)

Where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

DE = y * x * GSDP ……(3)

Wherever the States are having DE-AE, SSE-AE and CO-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CO as per equation (3), respective per capita expenditure was calculated, *i.e*.,

PCDE = DE/P ……(4)

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

PCDE = (y * x * GSDP)/P ……..(5)

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as *per cent* 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)

Appendix 1.3

(Reference: Paragraph: 1.2; Page: 4 ;Paragraph: 1.2.1; Page: 5 & Paragraph: 1.4; Page: 10)

Time series data on the State Government Finances

(₹in crore)

Time series data on State Government Finances											
Part-A Receipts											
Fiscal Aggregate	**2002-03**	**2003-04**	**2004-05**	**2005-06**	**2006-07**	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**
1.Revenue Receipts (a) + (b)	**7548**	**8212**	**8866**	**10315**	**11182**	**13277**	**14303**	**17588**	**22234**	**24783**	**26217**
(a) Tax Revenue	1718	1987	2285	2762	3212	4333	4510	4942	6550	8240	9703
	(23)	(24)	(26)	(27)	(29)	(33)	(32)	(28)	(29)	(33)	(37)
(i) Revenue from State Taxes	1033	1170	1351	1627	1799	2558	2683	3027	3483	4745	5833
	(14)	(14)	(15)	(16)	(16)	(19)	(19)	(17)	(16)	(19)	(22)
Of which											
Taxes on sales, trade, etc.	536	674	804	1014	1159	1805	1836	2146	2425	3414	4174
	(52)	(58)	(60)	(62)	(64)	(71)	(68)	(71)	(70)	(72)	(72)
State Excise	223	205	272	219	213	244	239	294	337	385	421
	(22)	(18)	(20)	(14)	(12)	(10)	(9)	(10)	(10)	(8)	(7)
Taxes on vehicles	34	38	42	49	64	73	65	83	115	105	118
	(3)	(3)	(3)	(3)	(4)	(3)	(3)	(2)	(3)	(2)	(2)
Stamps and Registration fees	26	34	39	46	57	66	57	70	79	171	240
	(2)	(3)	(3)	(3)	(3)	(2)	(2)	(2)	(2)	(4)	(4)
Land Revenue	3	3	11	4	3	9	64	15	42	33	96
			(1)			(*)	(2)	(1)	(1)	(1)	(2)
Other Taxes	211	216	183	295	303	361	422	419	485	637	784
	(21)	(18)	(13)	(18)	(17)	(14)	(16)	(14)	(14)	(13)	(13)
(ii) State's share of Union taxes and duties	685	817	934	1135	1413	1775	1827	1915	3067	3495	3870
	(9)	(10)	(11)	(11)	(13)	(14)	(13)	(11)	(14)	(14)	(15)
(b) Non-Tax Revenue	5830	6225	6581	7553	7970	8944	9793	12646	15684	16543	16514
	(77)	(75)	(74)	(73)	(71)	(67)	(68)	(72)	(71)	(67)	(63)
(i) State's Own Non-Tax Revenue	865	633	641	536	633	808	837	955	1093	2002	2160
	(11)	(8)	(7)	(5)	(6)	(6)	(6)	(5)	(5)	(8)	(8)
Of which											
Power Department receipts		368	383	384	479	601	630	702	822	1007	1589
		(58)	(60)	(72)	(75)	(74)	(75)	(73)	(75)	(50)	(74)
(ii) Grants-in-aid from the Union Government	4965	5592	5940	7017	7337	8136	8956	11691	14591	14541	14354
	(66)	(68)	(67)	(68)	(65)	(61)	(62)	(66)	(66)	(59)	(55)
State's Own Revenues (a) (i) + (b) (i)	1898	1803	1992	2163	2432	3366	3520	3982	4576	6747	7993
Revenue transfers from Centre (a) (ii) + (b) (ii)	5650	6409	6874	8152	8750	9911	10783	13606	17658	18036	18224
2. Miscellaneous capital receipts (Recoveries of Loans and Advances)	82	4	19	36	2	2	4	2	2	168	2
3. Gross Public Debt receipts (including receipts of Ways and Means Advances)	1390	1854	1799	2536	1544	2848	2948	2852	7053	8473	7029
4. Total receipts in the Consolidated Fund (1+2+3)	9020	10070	10684	12887	12728	16127	17255	20442	29289	33424	33248
5. Contingency Fund receipts	-	1.33	0.49	0.61	0.39	0.01	0.16	0.11	0.26	1.20	-
6. Gross Public Account receipts (including receipts in departmental cash chest and cash balance investment)	16830	19049	19120	22632	25599	29506	36149	45174	55860	31913	33438
Gross Receipts (4+5+6)	**25850**	**29120**	**29804**	**35520**	**38327**	**45633**	**53404**	**65616**	**85149**	**65338**	**66686**
Part-B Disbursements											
Fiscal Aggregate	**2002-03**	**2003-04**	**2004-05**	**2005-06**	**2006-07**	**2007-08**	**2008-09**	**2009-10**	**2010-11**	**2011-12**	**2012-13**
1. Revenue Expenditure (a) + (b)=(i) + (ii) + (iii)	**7180 (80)**	**7754 (80)**	**8304 (79)**	**9921 (76)**	**10614 (81)**	**12189 (77)**	**12047 (71)**	**15324 (71)**	**18467 (75)**	**22680 (79)**	**25117**
(a) Plan	896	947	1065	1196	833	523	313	553	909	1248	1557
	(12)	(12)	(13)	(12)	(8)	(4)	(3)	(4)	(5)	(5)	(6)

(b) Non-Plan	6284 (88)	6807 (88)	7239 (87)	8725 (88)	9781 (92)	11666 (96)	11734 (97)	14771 (96)	17558 (95)	21432 (95)	23560 (93)
General Services (including interest payments)	*3154* *(44)*	*3373* *(43)*	*3287* *(40)*	*3682* *(37)*	*4654* *(44)*	*5624* *(46)*	*5272* (44)	*6445* *(42)*	*7777* *(42)*	*9707* *(43)*	*10614* (42)
Social Services	*1761* *(24)*	*1828* *(24)*	*1996* *(24)*	*2656* *(27)*	*2881* *(27)*	*2847* *(23)*	*3018* (25)	*4258* *(28)*	*5214* *(28)*	*5211* *(23)*	*5548* (22)
Economic Services	*2265* *(32)*	*2553* *(33)*	*3021* *(36)*	*3583* *(36)*	*3079* *(29)*	*3718* *(31)*	*3757* (31)	*4621* *(30)*	*5476* *(30)*	*6514* *(29)*	*7399* (29)
2. Capital Expenditure (a) + (b)=(i) + (ii) + (iii)	**1421** **(16)**	**1881** **(19)**	**2180** **(20)**	**3020** **(23)**	**2456** **(19)**	**3717** **(23)**	**4964** **(29)**	**6234** **(29)**	**6064** **(25)**	**5899** **(21)**	**5224** **(17)**
(a) Plan	1339 (94)	1642 (87)	2088 (96)	2906 (96)	2346 (96)	3641 (98)	4693 (95)	6135 (98)	5730 (94)	5474 (93)	4971 (95)
(b) Non-Plan	82 (6)	239 (13)	92 (4)	114 (4)	110 (4)	76 (2)	271 (5)	99 (2)	334 (6)	425 (7)	253 (5)
(i) General Services	*56* *(4)*	*68* *(4)*	*59* *(3)*	*58* *(2)*	*57* *(2)*	*115* *(3)*	*159* (3)	*239* *(4)*	*458* *(8)*	*394* *(6)*	*637* (12)
(ii) Social Services	*331* *(23)*	*487* *(26)*	*550* *(25)*	*656* *(22)*	*829* *(34)*	*1122* *(30)*	*1269* (26)	*1626* *(26)*	*1542* *(25)*	*1569* *(27)*	*1599* (31)
(iii) Economic Services	*1034* *(73)*	*1326* *(70)*	*1571* *(72)*	*2306* *(76)*	*1570* *(64)*	*2480* *(67)*	*3536* (71)	*4369* *(70)*	*4064* *(67)*	*3936* *(67)*	*2989* (57)
3. Disbursement of loans and advances	**340** **(4)**	**68** **(1)**	**66** **(1)**	**53** **(1)**	**44** **( )**	**38** **(↓)**	**42** **(↓)**	**49** **(↓)**	**72** **(↓)**	**66** **(↓)**	**93** **(↓)**
4. Total (1+2+3)	**8941**	**9703**	**10550**	**12994**	**13114**	**15944**	**17053**	**21607**	**24603**	**28645**	**30434**
5. Gross Repayment of Public Debt (including repayment of Ways and Means Advances)	**422**	**1332**	**1004**	**1226**	**404**	**772**	**938**	**1406**	**5779**	**5648**	**5085**
Internal Debt (excluding Ways and Means Advances and Overdraft)	59	112	208	1098	271	558	557	707	871	1114	1265
Net transactions under Ways and Means Advances and Overdraft	1	-	-	-	-	75	-	-	2965	-	-
Loans and Advances from Government of India[∂]	362	1220	796	128	133	139	146	24	96	97	78
15. Appropriation to Contingency Fund	**nil**	**nil**	**nil**	**1**	**nil**	**Nil**	**Nil**	**Nil**	**Nil**	**-**	**-**
6. Gross disbursement out of Consolidated Fund (4+5)	**9363**	**11035**	**11554**	**14220**	**13518**	**16716**	**17991**	**23013**	**30382**	**34293**	**35519**
7. Contingency Fund disbursements	**0.22**	**1.43**	**0.47**	**0.04**	**0.14**	**0.13**	**0.29**	**1.07**	**0.16**	**0.35**	**-**
8. Gross Public Account disbursements	**16673**	**18106**	**18251**	**21297**	**24785**	**28911**	**35696**	**43301**	**54776**	**30896**	**31464**
9. Gross disbursements (6+7+8)	**26036**	**29142**	**29805**	**35517**	**38385**	**45627**	**53687**	**66315**	**85158**	**65189**	**66983**
10. Increase in Cash Balance				**3**	**(-) 58**	**6**	**(-) 283**	**(-) 699**	**(-) 9**	**149**	**(-) 297**
11 Grand Total				**35520**	**38327**	**45633**	**53404**	**65616**	**85149**	**65338**	**66686**
Part-C Deficits											
1. Revenue Surplus (Revenue Receipts- Revenue Expenditure)	**368**	**458**	**562**	**394**	**568**	**1088**	**2256**	**2264**	**3767**	**2103**	**1100**
2. Fiscal Deficit (Total expenditure excluding redemption of Public Debt & other liabilities – total non-debt receipts)	**1311**	**1487**	**1665**	**2643**	**1930**	**2665**	**2746**	**3989**	**2367**	**3694**	**4216**
3. Primary Deficit (Fiscal Deficit –Interest Payment)	**216**	**241**	**562**	**1528**	**143**	**229**	**1168**	**1850**	**84**	**1311**	**1510**
23. Interest Payments (included in revenue	**1095** **(15)**	**1246** **(16)**	**1103** **(13)**	**1115** **(11)**	**1787** **(17)**	**2436** **(19)**	**1578** **(13)**	**2139** **(14)**	**2283** **(13)**	**2383** **(11)**	**2707**

[∂] Includes Ways and Means Advances

expenditure)											
4. Arrears of Revenue	**733**	**1454**	**850**	**920**	**992**	**1011**	**752**	**2198**	**1494**	**1172**	**1614**
5. Financial Assistance to local bodies, etc.	**199**	**166**	**236**	**274**	**331**	**361**	**401**	**1431**	**1943**	**1795**	**2064**
25. Ways and Means Advances/ overdraft availed (days)	**365**	**366**	**365**	**365**	**365**	**366**	**365**	**365**	**365**	**134 (Over draft on 5 days)**	**119** (overdraft on 9 days)
26. Interest on WMA/Overdraft	**138**	**127**	**132**	**138**	**184**	**221**	**218**	**234**	**228**	**5**	**6**
6. Gross State Domestic Product (GSDP≠) (Revised/Base 2004-05)	**20326**	**22194**	**27305**	**29920**	**33230**	**37099**	**42315**	**48385**	**56976**	**65979**	**76115**
7. Outstanding Public Debt• (year end) excluding Public Account	**8382**	**8904**	**9699**	**11010**	**12150**	**14226**	**16471**	**18593**	**19867**	**22692**	**24635**
8. Outstanding$^{\phi}$ guarantees (year end)	**1231**	**1612**	**1914**	**1959**	**2565**	**2807**	**2536**	**3037**	**2708**	**2098**	**611**
9. Maximum amount guaranteed (year end)	**1574**	**1969**	**2878**	**4720**	**3245**	**3308**	**3295**	**4748**	**4750**	**4750**	**2650**
10. Number of incomplete projects	**132**	**194**	**219**	**348**	**186**	**88**	**26**	**89**	**93**	**169**	**202**
11. Capital blocked in incomplete projects	**603**	**757**	**1036**	**1717**	**882**	**365**	**64.51**	**495.31**	**269.43**	**590.36**	**685**
Total Expenditure/GSDP	**43.98**	**43.72**	**43.47**	**48.96**	**40.64**	**44.76**	**43.47**	**49.97**	**51.57**	**45.93**	**39.98**
Revenue Receipts/Total expenditure	**84**	**85**	**84**	**79**	**85**	**83**	**84**	**81**	**90**	**86**	**86**
Revenue Expenditure/Total Expenditure	**80**	**80**	**79**	**76**	**81**	**76**	**71**	**71**	**75**	**79**	**83**
Expenditure on Social Services/Total Expenditure	**23.39**	**23.85**	**24.13**	**25.48**	**28.29**	**24.89**	**25.14**	**27.22**	**27.46**	**27.45**	**23.48**
Expenditure on Economic Services/Total Expenditure	**36.89**	**39.97**	**43.52**	**45.32**	**35.45**	**38.87**	**42.76**	**41.60**	**38.78**	**37.00**	**34.13**
Capital Expenditure/Total Expenditure	**15.89**	**19.38**	**20.66**	**23.24**	**18.73**	**23.31**	**29.10**	**28.85**	**24.65**	**20.59**	**17.17**
Capital Expenditure on Social and Economic Services/Total Expenditure	**15.26**	**18.68**	**20.10**	**22.79**	**18.29**	**22.59**	**28.17**	**27.74**	**22.79**	**19.21**	**15.08**
Revenue Surplus as % of GSDP	**1.81**	**2.06**	**2.05**	**1.32**	**1.71**	**2.93**	**5.33**	**4.68**	**6.61**	**3.19**	**1.44**
Fiscal Deficit as % of GSDP	**6.45**	**6.70**	**6.10**	**8.83**	**5.81**	**7.18**	**6.49**	**8.24**	**4.15**	**5.60**	**5.54**
Primary Deficit as % of GSDP	**1.06**	**1.08**	**2.06**	**5.11**	**0.43**	**0.62**	**2.76**	**3.82**	**0.15**	**1.99**	**1.98**
Revenue Deficit/Fiscal Deficit					**NA**	**NA**	**NA**	**NA**	**NA**	**NA**	**NA**
Fiscal Liabilities/GSDP					**(-) 57.65**	**(-) 59.98**	**(-) 61.91**	**(-) 66.46**	**(-) 65.55**	**58.15**	**52.90**
Fiscal Liabilities/RR					**166.36**	**160.92**	**169.80**	**163.37**	**140.65**	**146.33**	**153.58**
Primary deficit vis-à-vis quantum spread					**(-) 261**	**(-) 726**	**(-) 547**	**(-) 563**	**703**	**843**	**3922**
Debt Redemption (Principal+Interest)/Total Debt Receipts for the year					**99.73**	**110.08**	**84.46**	**79.02**	**98.03**	**82.92**	**90.75**
Return on Investment					**21.22**	**30.24**	**40.85**	**44.16**	**56.71**	**68.16**	**87.35**
Balance from Current Revenue (₹in crore)					**(-) 2920**	**(-) 3484**	**(-) 2927**	**(-) 5468**	**(-) 3949**	**(-) 6639**	**(-)7617**
Financial Assets/Liabilities					**1.11**	**1.14**	**1.21**	**1.25**	**1.35**	**1.46**	**1.36**

≠ Figures of GSDP are based on information supplied by the State Government.

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

ϕ Excludes information in respect of three private firms and four cooperative societies during 2004-05 to 2007-08.

Appendix 1.4
(Reference: Paragraph: 1.2; Page:4)
Abstract of Receipts and Disbursements for the year 2012-13

(₹ in crore)

Receipts				Disbursements					
Various items	2011-12	2012-13		Various items	2011-12	2012-13			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
Section-A: Revenue									
I. Revenue Receipts	**24782.96**		**26216.86**	**I. Revenue Expenditure**	**22680.48**	**23560.61**	**1556.61**	**25117**	**25117.22**
Tax revenue	*4745.48*	*5832.43*		**General Services**	**9724.76**	**10613.66**	**12.28**	**10625.94**	
				Social Services	**6292.58**	**5548.28**	**1359.70**	**6907.98**	
Non-tax revenue	*2001.65*	*2160.19*		Education, Sports, Art and Culture	*3263.71*	*2738.90*	*580.49*	*3319.39*	
				Health and Family Welfare	*1271.67*	*1233.48*	*131.63*	*1365.11*	
State's share of Union taxes	*3495.11*	*3870.37*		Water Supply, Sanitation/H&UD	*1112.56*	*1168.84*	*15.47*	*1184.31*	
				Information and Broadcasting	*35.34*	*27.93*	*3.89*	*31.82*	
Non-Plan grants	*4551.27*	*4080.17*		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	*74.66*	*19.09*	*73.58*	*92.67*	
				Labour and Labour Welfare	*86.81*	*57.49*	*75.70*	*133.19*	
Grants for State Plan Schemes	9255.39	9546.88		Social Welfare and Nutrition	*428.83*	*279.97*	*478.95*	*758.92*	
				Others	*19.00*	*22.57*			
Grants for Central and Centrally Sponsored Plan Schemes	*734.06*	*726.82*							
Grants for Special Plan Schemes				**Economic Services**	**6663.14**	**7398.67**	**184.63**	**7583.30**	
				Agriculture and Allied Activities	*1207.57*	*1269.00*	*36.94*	*1305.94*	
				Rural Development	*242.38*	*246.90*	*9.00*	*255.90*	
				Special Areas Programmes	*375.16*	*411.37*	*7.01*	*418.38*	
				Irrigation and Flood Control	*368.03*	*404.43*	*0.91*	*405.34*	
				Energy	*3768.27*	*4392.69*	*2.15*	*4394.84*	
				Industries and Minerals	*230.30*	*233.73*	*12.62*	*246.35*	
				Transport	*194.94*	*189.37*	-	*189.37*	
				Science, Technology and Environment	*44.13*	*23.28*	*1.64*	*24.92*	
				General Economic Services	*232.36*	*227.89*	*114.37*	*342.26*	
II. Revenue deficit carried over to Section –B			**-**	**II. Revenue Surplus carried over to Section-B**	***2102.48***				**1099.64**
Total Section-A	**24782.96**		**26216.86**	**Total Section-A**	***24782.96***				**26216.86**

Receipts				Disbursements					
Various items	2011-12	2012-13		Various items	2011-12	2012-13			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
				Section B: Capital					
III. Opening Cash balance including Permanent Advances and Cash Balance Investment	**99.95**		**960.94**						
IV. Misc. Capital receipts	**-**			**III. Capital Outlay**	**5898.82**	**253.10**	**4970.94**	**5224.04**	**5224.04**
				General Services	**393.74**	**42.91**	**593.61**	**636.52**	
				Social Services	**1568.75**	**11.81**	**1586.71**	**1598.52**	
				Education, Sports, Art and Culture	*506.96*	-	*536.45*	*536.45*	
				Health and Family Welfare	*268.62*		*257.43*	*257.43*	
				Water Supply, Sanitation/H&UD	*531.73*		*696.23*	*696.23*	
				Information and Broadcasting	*2.99*		*3.53*	*3.53*	
				Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	*6.72*		*14.00*	*14.00*	
				Social Welfare and Nutrition	*251.73*	*11.82*	*79.06*	*90.88*	
				Other Social Services		-			
				Economic Services	**3936.33**	**192.56**	***2796.44***	**2989.00**	
				Agriculture and Allied Activities	622.33	80.62	*302.36*	382.98	
				Rural Development	*314.38*	*117.83*	*166.28*	*284.11*	
				Special Areas Programmes	*149.64*	*(-)0.22*	*310.96*	*310.74*	
				Irrigation and Flood Control	*465.38*	*0.15*	*382.54*	*382.69*	
				Energy	*534.18*	-	*477.26*	*477.26*	
				Industries and Minerals	*136.12*	-	*114.91*	*114.91*	
				Transport	*1080.96*	-	*546.16*	*546.16*	
				Science, Technology and Environment	*4.79*	-	*16.64*	*16.64*	
				General Economic Services	*628.55*	-	*473.51*	*473.51*	
V. Recoveries of Loans and Advances	**168.48**		**1.54**	**IV. Loans and Advances disbursement**	***65.61***			***93.39***	**93.39**
Industries and Minerals				Industries and Minerals	*38.41*			*53.06*	
Energy	*167.00*		-	Transport	*22.63*			*40.00*	
Government servants	*1.12*	1.10		Government servants	*0.44*			*0.33*	
Others	*0.36*	*0.41*		Others	*4.13*				
VI. Revenue surplus	**2102.47**		**1099.64**	**V. Revenue deficit**	**-**	**-**	**-**		

Receipts				Disbursements					
Various items	2011-12	2012-13		Various items	2011-12	2012-13			
						Non-Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
VII. Public debt receipts	**4036.44**		**3286.68**	**VI. Repayment of Public Debt**	**1211.31**				**1343.38**
Internal debt other than Ways and Means Advances and Overdraft	*4068.46*	*3272.50*		Internal debt other than Ways and Means Advances and Overdraft	*1114.38*			*1265.27*	
Loans and Advances from GOI	*(-) 32.02*	*14.18*		Repayment of loans and advances from GOI.	*96.93*			*78.11*	
Net transactions under Overdrafts from Reserve Bank		-		Net transactions under Ways and Means Advances including Overdrafts	Nil			-	
VIII. Appropriation to Contingency Fund		**-**		**VII. Appropriation to Contingency Fund**				-	
IX. Amount recouped to contingency fund	**1.20**	**-**	**0.42**	**III-Expenditure from Contingency Fund**	**0.36**			**-**	**-**
X. Public Account receipts	**18834.79**		**19124.62**	**IX-Public Account disbursements**	**17106.29**				**17722.21**
Small Savings and Provident Funds	*3326.96*	*3238.92*		Small Savings and Provident Funds	1256.86			*1550.27*	
Reserve Funds	*196.18*	*286.47*		Reserve Funds	69.94			*115.97*	
Deposits and Advances	*3644.73*	*3808.50*		Deposits and Advances	3671.43			*3619.16*	
Suspense and Miscellaneous	*675.19*	*274.75*		Suspense and Miscellaneous	489.08			*306.19*	
Remittances	10991.73	*11515.98*		Remittances	11618.98			*12130.62*	
				X. Cash balance at the end	960.49				**90.82**
				Cash in treasuries and local remittances	-			-	
				Deposits with Banks	200.04			(-)97.96	
				Departmental cash balance including permanent advances	*0.16*			(-)7.27	
				Cash balance investment	749.88			185.19	
				Reserve fund investment	10.86			11.02	
Total Section-B	**25243.33**		**24473.84**	**Total Section-B**	**25243.33**				**24473.84**

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 1.4 (Continued)
Summarised financial position of the Government of Jammu and Kashmir as on 31 March 2013

(₹in crore)

As on 31 March 2012			As on 31 March 2013	
Liabilities				
20788.95		**Internal Debt**		**22796.18**
	13956.45	Market Loans bearing interest	15510.41	
	1418.58	Loans from LIC	1551.75	
	5413.92	Loans from other Institutions	5734.02	
1902.92		**Loans and Advances from Central Government**		**1838.99**
	37.79	Pre 1984-85 Loans	37.79	
	96.29	Non-Plan Loans	96.28	
	1759.59	Loans for State Plan Schemes	1695.67	
		Loans for Central Plan Schemes	Nil	
		Loans for Centrally Sponsored Plan Schemes		
	9.25	Ways and Means Advances	9.25	
1.00	**1.00**	**Contingency Fund**		**1.00**
8719.21		**Small Savings, Provident Funds, etc.**		**10407.86**
1434.16		**Reserve Funds**		**1604.67**
3421.92		**Deposits**		**3617.78**
1516.18		**Remittance Balances**		**901.54**
13809.83		**Surplus on Government Account**		**14909.48**
	11707.35	Revenue surplus ending 2011-12	13809.83	
	2102.48	Revenue Surplus 2012-13	1099.65	
51594.17		**Total:**		**56077.50**

As on 31 March 2012			As on 31 March 2013	
		Assets		
49397.71		**Gross Capital Outlay on Fixed Assets**		**54621.76**
	484.95	Investments in shares of Companies, Corporations, etc.	498.25	
	48912.76	Other Capital Outlay	54123.51	
1033.69		**Loans and Advances**		**1125.55**
	498.37	Industries and Minerals	551.43	
	392.37	Transport	232.37	
	(-)81.95	Energy	(-)81.95	
	42.87	Agriculture and Allied Activities	42.84	
	162.83	Other Development Loans	362.43	
	19.20	Loans to Government servants and Miscellaneous Loans	18.43	
6.82		**Advances**		**13.34**
194.59		**Suspense and Miscellaneous Balances**		**226.03**
0.42		**Appropriation to Contingency Fund**		**-**
-		**Amount written off from Heads of accounts closing to balances**		
960.94		**Cash**		**90.82**
		Cash in Treasuries and Local Remittances		
	200.04	Deposits with Bank	(-)97.96	
	0.04	Departmental Cash Balance	(-)7.39	
	0.12	Permanent Advances	0.12	
	749.88	Cash Balance Investments	185.19	
	10.86	Reserve Fund Investments	10.86	
	-	**Deficit on Government Account:**		
51594.17		**Total**		**56077.50**

Appendix 1.5

(Reference: Paragraph: 1.3.2; Page: 10)

Statement showing the funds transferred to the State Implementing Agencies under Programmes/Schemes outside the State budget during 2012-13

Direct transfer of Central Scheme Funds costing more than ₹ 5 crore to implementing agencies in the State (funds routed outside State Budgets) (unaudited figures)

(₹ in lakh)

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2012-13	2011-2012	2010-2011	2009-10
Hospital and Dispensary under NRHM	Health and Family Welfare, Jammu and Kashmir	240.30	863.98	-	5,72.02
Accelerated Rural Water Supply Programme	SGO Finance Secretary	-	-	-	2,89,90.00
National Rural Health Mission (NRHM)	State Health Department including others	13922.91	45245.26	1,32,15.09	90,00.08
National Institute of Technology NIT DHE	NIT, Srinagar	-	850.00	-	-
Package for Special Category State DIPP	Jammu and Kashmir Financial Corporation Ltd.	3320.63	5959.08	23,13.57	12,00.00
Integrated Watershed Management Programme DPAD, DDP, IWDP,(IWMP)	Assistant Commissioners (Development) DRDA	4271.81	1702.21	32,63.62	26,81.43
DRDA Administration RD	Assistant Commissioners (Development) DRDA	*	1378.03	7,83.06	6,85.00
Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGA)	Assistant Commissioners (Development) District Rural Development Agencies	76276.16	78130.96	3,13,59.89	1,73,24.45
PradhanMantri Gram SadakYojana	State Rural Roads Agency	26632.50	76210.01	3,66,09.25	1,44,70.00
Rural Housing IAY	Assistant Commissioner District Rural Development Agencies	5009.74	5883.22	66,43.34	57,25.42
SwarnaJayanti Gram SwarozgarYojana	Assistant Commissioner District Rural Development Agencies	-	-	7,59.04	8,28.47
SarvaShikshaAbhiyan	Ujala Society Jammu and Kashmir	50805.85	30070.51	4,03,48.79	3,73,63.27
Local Area Development Scheme (MPLADS)	District Deputy Commissioners	4500.00	4000.00	24,00.00	17,00.00
Buddhist and Tibetan Studies	GaldanTargaisling Cultural Welfare Society, Culture Preservation Society, Kukshow, Cultural Preservation And Area Development and Others	296.70	658.27	7,43.08	8,09.78
National Afforestation Programme	Forest Development Agency, Rajouri, Poonch, Kishtwar, Reasi, Batote, Ramban etc.	337.00	-	-	9,81.21
Assistance of IHMS,FCI's etc.	Jammu University and IHM Society Srinagar	300.00	-	-	-
Product Infrastructure Development for destinations and Circuits	State Tourism Department	221.80	-	-	5,10.89

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2012-13	2011-2012	2010-2011	2009-10
Central Rural Sanitation programme	SWSM Member, Secretary Cum Superintending Engineer Kupwara/Srinagar/ Baramulla/Badgam	3511.01	967.95	26,55.16	-
Research and Development Support	University of Jammu, University of Kashmir, Shri Mata Vaishno Devi University of Agriculture Science and Technology, Baba University etc.	314.75	810.37	699.16	1162.98
Conservation of natural resources and Eco system	J&K Lakes and Water ways Development Authority	-	4104.75	17,50.69	27,85.00
Up gradation of 1396 Government ITI's	Director Technical Education Jammu, IML Society of ITI's	-	30,00.00	17,50.00	10,00.00
Integrated Child Development Scheme	State Social Welfare Department		-	-	-
Transport Subsidy Scheme	J&K Development Finance Corporation Ltd.		-	-	9,55.00
Scheme for Setting up of 6000 Model Schools at Block level as Benchmark of Excellence	Ujala Society, Srinagar	-	96,36.42	-	25,82.00
RashtriyaMadhyamikShiksh aAbhiyan (RMSA)	Ujala Society, Srinagar/Noor Society	10935.54	1301.92	26,40.09	8,82.00
National Mental Health Programme	State Health Society	-	-	10,54.08	5,28.00
Crime and Criminal Network system	J&K Police Housing Corporation Ltd.	-	-	35,59.76	-
Human Resources for Health	J & K Health and Medical Education Department	-	-	40,00.00	-
Development and upgradation of Institutions (AYUSH)	J & K Health Society	-	-	16,00.00	-
National Rural Drinking Water Programme	State Water and Sanitation Mission (SWSM)	47450.03	42042.37	4,68,91.18	-
Off Grid DRPS	Renewable Energy Development Agency	3392.72	8298.22	21,87.14	-
Technology upgradation Fund Scheme (TUFS)	J & K Bank Ltd.	1634.37	1297.62	6,23.57	-
Renewal Energy for Rural Applications (Remote Villages)	J & K Energy Development Agency	-	973.00	29,23.74	-
AAJEEVIKA	District Rural Development Agency (DRDA)	289.73	6,51.72	-	-
Adult Education & Skilled Development	J&K Adult Literacy Society	-	8,98.95	-	-
Assistance to State for capacity Building Trauma Centres	District Hospital etc.	-	5,63.08	-	-
Grid interactive renewal power MNRE	J&K Power Development Corporation Ltd.	2919.65	9,74.50	-	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2012-13	2011-2012	2010-2011	2009-10
Health Care for Elderly	SKIMS ,J&K State Health Society	-	14,86.54	-	-
Horticulture Mission for North East and Himalayan	Central Institute of Temperate Horticulture ,Srinagar	250.00	6,00.00	-	-
District Hospital	SKIMS Soura	-	14,08.00	-	-
Industrial Infrastructure up gradation schemes IIUS DIPP	J&K State Industrial Development Corporation.	602.15	5,75.00	-	-
Assistance to voluntary organization for providing social Defence Services including prevention of Alcoholism and Drug Abuse	Council for Rehabilitation of widows, orphans Handicapped and old persons (Victims of Militancy)	300.00	-	-	-
Baba Sahib AmbedkharHastshilpaVikas Yojana	Various NGOs and J&K, Entrepreneurship Development Institute	328.07	-	-	-
Capacity Building for Service Providers	Institute and Hotel Management andCatering Technology Srinagar/Food Craft institute Jammu, Jawahar Institute of Mountaring and winter Sports	386.37	-	-	--
Human Resource University of Jammu Development Biotechnology, Govt.College for Women , Prade Jammu	S.K.University of Agricultural Science & Technology of Kashmir, Srinagar HRD Animal Biotec, University of Jammu, university of Kashmir	100.99	-	-	-
National Aids Control Programme	J&K State AIDS Prevention & Control Society	125.69	-	-	-
National Food Securtiy Mission	State Agriculture Management and Extension Training Institute of (SAMETI) Jammu	1187.23	-	-	-
National mission on Food Processing	Jammu & Kashmir State Industrial Development Corporation	112.50	-	-	-
Promotion and Dissemination of Art and Culture	Sanggmtru Art Production	101.89	-	-	-
Rashtriya Gram SwarajYojana	J&K State Rural Employment Guarantee Society Civil Sectt. J&K	443.00	-	-	-
Scheme for Integrated Textile Park(SITP)	J&K Integrated Textile Park Limited	397.00	-	-	-
Skill Development	J&K Skill Development Initiative modular Employable Skills Society	627.00	-	-	-
State Schedule Cast Development Corporations	J&K SCST & BC Development Corporation Ltd.	120.00	-	-	-
Support to National Institute of Technology (NIT) including Ghani Khan Institute	NIT, Srinagar	2000.00	-	-	-
Support to National State Scheduled Tribes Finance and Development Corporation	J&K SC/ST and Backward Classes Development Corporation Ltd	350.00	-	-	-

Name of the GOI Scheme	Implementing agencies in the State	Government of India releases			
		2012-13	2011-2012	2010-2011	2009-10
Support of NGO/Institutions/SRCs for Adult Education and Skill Development (merged Scheme of NGOs,JSS SRCs)	Jan ShikshanSanasthan/State Resource Centre, J&K	133.56	-	-	-
Support to State Extension Programme for Extension Reforms	NIT Srinagar/J&K State Agro Industries Development Corporation Ltd.	900.00	-	-	-
Technology Development Programme	Sher-e-Kashmir University of Agriculture Science and Technology Jammu/J&K State Council fro Science and Technology	110.18	-	-	-
Others Schemes	Others schemes	1583.66	83,45.96	65,86.79	67,76.95
	Grand Total	**266742.49**	**33,88,87.90**	**21,73,60.09**	**13,95,13.95**

Explanatory notes:-

* ₹329.03 *only clubbed with other scheme (year 2011-12)*

a. The figures are taken from the 'Central Plan Scheme Monitoring System (CPSMS)' portal of the Controller General of Accounts. These are unaudited figures.

b. The total releases shown in this appendix exclude the amount released to Central Bodies located in the State as well as various other Organizations outside the purview of the Government of Jammu and Kashmir.

Appendix 1.6
(Reference: Paragraph: 1.4.4; Page: 18)
Status of grants-in-aid released under the award of the 13th Finance Commission

(₹ in crore)

Sl. No.	Transfers	Recommendation of FC	Actual release (amount received and authorized to implementing departments)			Expenditure incurred (cumulative)	Un-utilised amount
			2010-11	2011-12	2012-13		
1	Urban Local Bodies (Housing Department) Gen. Basis Grant Gen. Perf. Grant	133.506 70.682	18.79 0.00	11.90 1.46	0.00 2.75	26.59 4.21	4.10 0.00
2	Rural Local Bodies (RDD) Gen. Basis Grant Gen. Perf. Grant	600.494 317.918	0.00 0.00	108.23 5.34	121.77 0.00	230.00 5.34.00	0.00 0.00
3	Elementary Education (Edu.)	449.00	80.00	85.00	90.00	165.00	90.00
4	Unique Identification (UID) (Plg. And Dev. Deptt.)	5.90	0.59	0.00	0.00	0.00	0.59
5	Delivery of Justice (Law)	104.46	20.89	0.000	10.446	15.436	15.90
6	Fiscal perform Path (Finance)	1000.00	1000.00	0.00	0.00	1000.00	0.00
7	Maintenance of Forest (Forest)	133.00	16.63	16.63	8.32	18.73	22.85
8	Disaster Relief including capacity Building (Revenue)	877.60	77.605 4.00	0.00 0.00	0.00 4.00	0.00	77.61 8.00
9	District Innovation Fund (Plg. & Dev. Deptt.)	22.00	0.00	11.00	0.00	0.00	11.00
10	Improvement of statistical system at State / Distt. Level (Plg. & Dev. Deptt.)	22.00	0.00	4.40	0.00	0.00	4.40
11	Employee and Pension Data base (DGAT)	5.00	2.50	0.00	0.00	0.00	2.50
12	Infant Mortality Rate (H&ME)	0.00	0.00	0.00	15.36	0.00	15.36
13	Water Sector Mgtt. (PHE, I&FC)	88.00	0.00	0.00	0.00	0.00	0.00
14	Roads and Bridges (R&B)	140.00	0.00	29.00	0.00	23.96	5.04
15	**State Specific Needs**	**350.00**	**0.00**	**86.64**	**20.00**	**46.29**	**60.35**
(i)	PSC Complex Srinagar (GAD)	15.00	0.00	7.50	7.50	7.50	7.50

Sl. No.	Transfers	Recommendation of FC	Actual release (amount received and authorized to implementing departments)			Expenditure incurred (cumulative)	Un-utilised amount
(ii)	Mubarak Mandi Jammu (Tourism)	50.00	0.00	8.51	0.00	0.00	8.51
(iii)	Tawi Front (I&FC)	25.00	0.00	6.25	0.00	6.25	0.00
(iv)	Kargil Roads (Ladakh Affairs)	20.00	0.00	5.12	0.00	0.00	5.12
(v)	Wullar Lake (Ladakh Affairs)	120.00	0.00	30.00	0.00	16.26	13.74
(vi)	Power Leh (Ladakh Affairs)	15.00	0.00	3.76	0.00	2.57	1.19
(vii)	Sports Complex and Youth Hostel Leh (Ladakh Affairs)	20.00	0.00	5.00	0.00	0.00	5.00
(viii)	Cold storage Leh (Ladakh Affairs)	15.00	0.00	3.75	0.00	0.00	3.75
(ix)	Bridges Leh (Ladakh Affairs)	15.00	0.00	3.00	0.00	0.00	3.00
(x)	ECO Tourism Leh (Ladakh Affairs)	5.00	0.00	1.25	0.00	1.21	0.04
(xi)	Incentive for Grid connected Renewable energy (S&T)	0.00	0.00	0.00	0.00	0.00	0.00
(xii)	Legislative complex	50.00	0.00	12.50	12.50	12.50	12.50

Appendix - 1.7
(Reference: Paragraph 1.13; Page: 45)
The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM) Act, 2006

Section 9 of the FRBM Act imposed the following obligations on the State Government for the period 2006-07 to 2009-10:

(a) The revenue surplus was to be maintained and steps were to be initiated for progressive strengthening of the surplus.

(b) The pre-devolution non-plan revenue deficit was to be progressively reduced to at most 20 *per cent* of GSDP by 2009-10 and to maintain the level thereafter, with minimum annual reduction by one *per cent* of GSDP beginning from 2006-07. (The pre-devolution non-plan revenue deficit of the State was 24.73 *per cent* of GSDP in 2005-06.)

(c) The fiscal deficit was to be progressively reduced to at most three *per cent* of GSDP by 2009-10 with minimum annual reduction by 0.5 *per cent* of GSDP beginning from 2006-07. (The fiscal deficit of the State was 9.96 *per cent* of GSDP in 2005-06.)

(d) The 'outstanding total liabilities' were to be progressively reduced to at most 55 *per cent* of GSDP by 2009-10 with minimum annual reduction by five *per cent* of GSDP beginning from 2006-07. (The 'outstanding total liabilities' of the State, as defined in the Act, for the base year 2005-06 are not readily available due to accounts of Public Sector Undertakings being in arrears. Government's outstanding liabilities as per Government Accounts were 63.31 *per cent* of GSDP in 2005-06. As per 13th Finance Commission's Report, the State's Outstanding Debt Relative to GSDP was 63.27 *per cent* of GSDP).

(e) The annual incremental risk weighted guarantees in any financial year were to be limited to 75 *per cent* of the total revenue receipts in the previous financial year or to seven *per cent* of GSDP of the previous financial year, whichever is lower.

The Act also contemplated that the Government may setup an agency independent of the Government to review periodically the compliance of the provisions of the Act, and table such reviews in each House of the State Legislature.

The FRBM Rules prescribed (January 2008) the fiscal indicators to be monitored, the formats of the Macro Economic Framework Statement (MEFS)/ Medium Term Fiscal Policy Statement (MTFPS)/ Fiscal Policy Strategy Statement (FPSS) to be annually presented along with the Budget to the State Legislature and several statements disclosing fiscal information to the Legislature. The Disclosure

Requirements under the Act/ Rules were implemented from the Budget for the year 2008-09. The FRBM Act has been amended to reset/ relax the debt/ deficit reduction targets as per 12th and 13th Finance Commission's accepted recommendations as detailed below:

- On 17th December, 2008, the FRBM Act was amended to provide for reducing pre-devolution non-plan revenue deficit, Fiscal Deficit and outstanding total liabilities to at most 20 *per cent*, three *per cent* and 55 *per cent* respectively by March 2009 instead of March 2010 as in the original Act.
- An amendment to the Act on 20 April 2010 raised the target fiscal deficit for 2009-10 from three *per cent* of GSDP to four *per cent* of GSDP. Since the year 2009-10 was already over, the reset target was not implementable.
- An amendment to the Act on 9th April 2011, reset the annual Fiscal Deficit targets for the five years' period 2010-11 to 2014-15 to be 5.3 *per cent*, 4.7 *per cent*, 4.2 *per cent*, 3.6 *per cent* and 3.0 *per cent* of GSDP. Since the year 2010-11 was already over, the reset target was not implementable.
- On 25 August 2011, an amendment in the FRBM Act through an Ordinance reset the annual targets for outstanding debt as percentage of GSDP to 56.1 *per cent*, 55.1 *per cent*, 53.6 *per cent*, 51.6 *per cent* and 49.3 *per cent* during the five years period from 2010-11 to 2014-15, as recommended by the 13th Finance Commission. (Since the year 2010-11 was already over, the reset target was not implementable).

Appendix 1.8
(Reference: Paragraph: 1.13.2; Page: 48)

Implementation of the FRBM Act and Rules

- By delayed notification of FRBM Rules in January 2008 and shifting the compliance by three years under Rules contrary to the intent and provisions of the FRBM Act, there has been a basic breach of the intent and purpose of the Act. Further, the Statements required to be presented along with Budget were couched in general terms instead of mentioning specific policy measures. In one section of the MTFPS, the provisions of the Rules are being reproduced, instead of giving Government's views as required under the Act/ Rules. This showed a somewhat casual approach to the implementation of the FRBM Act. The amendments made, sometimes through promulgation of ordinances, were directed at securing funds and concessions without putting in place systems in place for ensuring and monitoring compliance. The evaluation of the implementation of the Act as was required to be done has not been carried out so far.
- The original target of reducing the fiscal deficit to three *per cent* of the GSDP by the end of 2009-10 was missed by a very wide margin as the actual fiscal deficit shot up to 9.1 *per cent* in that year. An amendment in the FRBM Act in April 2010 raising the 2009-10 target to four *per cent* was of no avail. In fact, the legislative amendment was not called for in so far as targets of a past years is concerned.
- The FRBM Act had imposed specific obligations on the State government for the period 2006-07 to 2009-10 and contemplated that the Government may, by notification in the Government Gazette, make rules "for carrying out the provisions of the Act."(sic) However, the government framed and notified the FRBM Rules in January 2008. The delay effectively shifted the compliance deadline.
- The FRBM Act contemplates that the Government may setup an agency independent of the Government to review periodically the compliance of the provisions of the Act, and table such reviews in each House of the State Legislature. However, no such independent review has been carried out so far.
- The FRBM Rules specified only the annual targets for (a) Revenue Deficit as percentage of total Revenue receipts (TRR), (b) Fiscal Deficit as percentage of GSDP and (c) total Outstanding Liabilities as percentage of GSDP. The Rules omitted to define annual targets for 'pre-devolution non-plan revenue deficit' which was to be reduced to 20 *per cent* of GSDP by 2009-10. In fact, this fiscal parameter is not even being mentioned in the Budget documents presented to the State Legislature. Apparently, this parameter did not receive government's attention because no fiscal concessions/ incentives are attached to its compliance.

- The FRBM Act was repeatedly amended to align the annual targets for Fiscal Deficit and Total Liabilities as per the recommendations of the 12th and 13th Finance Commissions. This was done so mechanically that the targets for 2009-10 and 2010-11 were reset/ relaxed through unnecessary amendments to the FRBM Act after the close of the respective financial years. Nothing could have been done by the government to achieve the revised targets after the year was over.

- The year 2007-08 had ended with Fiscal Deficit of 7.5 *per cent* of GSDP. Therefore, the 17th December, 2008 amendment to the FRBM Act, targeting Fiscal Deficit of three *per cent* of GSDP for 2008-09, less than four months before the close of the financial year, was rather unrealistic. The year ended with Fiscal Deficit of seven *per cent* of GSDP.

- The annual targets for Fiscal Deficit, Total Liabilities etc. were recommended by the 12th and 13th Finance Commissions on certain assumptions and forecast about GSDP. Even after the GSDP data was revised, these targets were not correspondingly revised. (For example, the GSDP was ₹ 31793 crore for 2007-08 based on National Income Accounts with 1999-2000 as base year. After these were revised with 2004-05 as the base year, the GSDP for 2007-08 shot up to ₹ 35620 crore. Thus, the targets set with reference to GSDP series with 1999-2000 as base year with a new GSDP series giving significantly higher numbers should have been revised downwards. However, this was not done. Thus, the debt/ deficit reduction targets (as *per cent* of GSDP) under the FRBM Act stand diluted due to fortuitous increase in GSDP on change in methodology of its calculation, beyond the contemplation of the Thirteenth Finance Commission. Thus, the assessment of fiscal consolidation efforts carried out by the government and the process of evaluating compliance to the FRBM Act in the Budget documents should distinguish between the denominator effect (increase in GSDP) and the numerator effect (reduction in government's debt and deficit in absolute amount).

- The FRBM Act required that in the Medium Term Fiscal Policy Statement to be presented with the Budget to the Legislature, the government shall set forth the fiscal management objectives of the Government and three year rolling targets for the prescribed fiscal indicators with clear enunciation of the underlying assumptions. The Statement was also to include the various assumptions behind the fiscal indicators and assessment of sustainability relating to (i) the balance between Revenue receipts and Revenue expenditure (ii) the use of Capital receipts including borrowings for generating productive assets and (iii) the estimated yearly pension liabilities worked out on actuarial basis for the next ten years. The Act provided that in case it was not possible to calculate the pension liabilities on actuarial basis during the period of first three years after the enforcement of the Act, Government may, during that period, estimate the pension liabilities by forecasts on the basis of trend growth rates. However, these provisions of

the FRBM Act were given scant attention and in fact in the Medium Term Fiscal Policy Statements actually presented to the Legislature, the provisions of the Rules were mechanically repeated.

- Under the FRBM Rules, 2008, the government had committed to disclose summary of assets in the Budget documents. A footnote in the Rules read as follows: "States that are not in a position to provide information in respect physical assets may to begin with, provide information only in respect of financial assets. They may disclose their physical assets within—years from the date of publication of the Notification of the Rules in the State Gazette." Thus a template was mechanically copied without specifying the number of years within which disclosure on physical assets would begin. The Statements presented with Budget depict book value of assets including land. These numbers could not be independently verified by Audit in the absence of audit of subsidiary records to see the basis of valuation and completeness.

- The FRBM Act defines 'total liabilities' to mean the "liabilities under the Consolidated Fund of the State and the Public Account of the State and includes borrowings by the Public Sector Undertakings (PSUs) and the Special Purpose Vehicles (SPVs) and other equivalent instruments including guarantees where the principal and/or interest are to be serviced out of the budget." It was this wider aggregate that was targeted to be capped to 55.1 *per cent* of GSDP. However, the State government continues to include only the financial liabilities of the government forming part of the government accounts. The liabilities of PSUs/ SPVs have been excluded. This compliance was made difficult by the fact that the accounts of several PSUs are heavily in arrears and therefore their liabilities could not be ascertained. These do not include the liabilities on account of funds held by government officers in bank accounts outside the government accounts, which should have in normal course been credited to the Public Accounts of the State. The Finance Department is not monitoring these cash balances held outside the government accounts though operated by government officers. The unfunded liabilities on account of pensions and other retirement benefits are also excluded, though these were also required to be included as per the FRBM Act. Thus, substantive provisions of the FRBM Act regarding computation of 'total liabilities' have not been complied so far.

- The 'committed liabilities' disclosed in the FRBM statements presented to the Legislature do not include such liabilities as (a) liability of undisbursed arrears of pay and pension revision (b) liability of counterpart matching funds under various Centrally Sponsored Schemes/ Programmes. The debt/ deficit reduction targets were thus missed despite postponement of such expenditures.

Appendix 2.1

(Reference: Paragraph: 2.3.1; Page: 56)

Statement of various grants/ appropriations where saving was more than ₹ one crore each or more than 20 *per cent* of the total provision

(₹ in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
Revenue (Voted)					
1	02	Home Department	3090.18	155.27	5
2	03	Planning & Development Department	247.54	89.06	36
3	04	Information Department	42.26	10.43	25
4	05	Ladakh Affairs Department	424.54	6.16	1
5	06	Power Development Department	4484.69	36.61	1
6	07	Education Department	3236.73	406.29	13
7	08	Finance Department	3946.88	231.54	6
8	09	Parliamentary Affairs	32.31	1.09	3
9	10	Law Department	188.13	62.00	33
10	11	Industries and Commerce Department	211.26	32.34	15
11	12	Agriculture Department	670.10	44.39	7
12	13	Animal Husbandry Department	335.04	36.57	11
13	14	Revenue Department	659.28	189.62	29
14	17	Health & Medical Education Department	1468.28	103.17	7
15	19	Housing & Urban Development Department	370.43	8.54	2
16	20	Tourism Department	104.58	5.65	5
17	21	Forest Department	508.03	69.18	14
18	22	Irrigation & Flood Control Department	422.43	39.59	9
19	23	Public Health & Engineering Department	803.32	23.73	3
20	24	Hospitality & Protocol Department	160.47	5.92	4
21	28	Rural Development Department	207.99	12.15	6

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
22	29	Transport Department	38.50	7.26	19
Revenue (Charged)					
23	01	General Administration Department	11.15	1.41	13
24	10	Law Department	31.76	12.54	39
Capital (Voted)					
25	01	General Administration Department	71.62	57.31	80
26	02	Home Department	73.00	12.10	17
27	03	Planning and Development Department	2737.25	2480.67	91
28	06	Power Development Department	647.85	170.59	35
29	07	Education Department	485.23	209.28	27
30	08	Finance Department	267.13	248.65	92
31	09	Parliament Affairs Department	0.53	0.43	82
32	10	Law Department	22.00	18.79	85
33	12	Agriculture Department	390.25	122.09	31
34	14	Revenue Department	55.68	41.76	51
35	15	Consumer Affairs & Public Distribution Department	930.35	143.23	20
36	17	Health & Medical Education Department	318.85	61.42	19
37	18	Social Welfare Department	217.80	130.17	60
38	19	Housing & Urban Development Department	767.57	235.05	31
39	21	Forest Department	89.16	16.36	18
40	22	Irrigation & Flood Control Department	417.00	88.13	8
41	24	Hospitality & Protocol Department	41.34	0.49	45
42	25	Labour Stationery & Printing Department	79.74	78.16	97
43	26	Fisheries Department	13.89	1.79	13
44	28	Rural Development Department	407.40	123.28	30

Appendix-2.2

(Reference: Paragraph: 2.3.3; Page: 57)

Details of saving of ₹ one crore and above not surrendered

(₹ in crore)

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
I-Revenue (Voted)				
1	02-Home Department	155.27	-	155.27
2	03-Planning & Development Department	89.06	-	89.06
3	04-Information Department	10.43	-	10.43
4	05-Ladakh Affairs	6.16		6.16
5	06-Power Development Department	36.61		36.61
6	07-Education Department	406.29	-	406.29
7	08-Finance Department	231.54	-	231.54
8	09-Parliamentary Affairs Department	1.09		1.09
9	10-Law Department	62.01	-	62.01
10	11-Industries & Commerce Department	32.34	-	32.34
11	12-Agriculture Department	44.39		44.39
12	13-Animal Husbandry Department	36.57	-	36.57
13	14-Rural Development Department	189.62	-	189.62
14	17-Health & Medical Education Department	103.17	-	103.17
15	19-Housing & Urban Development	8.53		8.53
16	20-Tourism Department	5.65	-	5.65
17	21-Forest Department	69.18	-	69.18
18	22-Irrigation & Flood Control Department	39.59	-	39.59
19	23-Public Health Engineering Department	23.73	-	23.73
20	24-Hospitality & Protocol Department	5.92	-	5.92
21	28-Rural Development Department	12.15	-	12.15
22	29-Transport Department	7.26	-	7.26
	Total-I	**1576.56**	**-**	**1576.56**
II- Revenue (Charged)				
23	01-General Administration Department	1.42	-	1.42
24	10-Law Department	12.54	-	12.54

Sl. No	Number and Name of Grant/ Appropriation	Savings	Surrender	Saving which remained to be surrendered
	Total-II	**13.96**	**-**	**13.96**
III-Capital (Voted)				
25	01-General Administration Department	57.31	-	57.31
26	02-Home Department	12.10	-	12.10
27	03-Planning & Development Department	2480.67	-	2480.67
28	06-Power Development Department	170.59	-	170.59
29	07-Education Department	209.28	-	209.28
30	08-Finance Department	248.65	-	248.65
31	10-Law Department	18.79	-	18.79
32	12-Agriculture Department	122.09	-	122.09
33	14-Revenue Department	41.76	-	41.76
34	15-Consumer Affairs & Public Distribution Department	143.23		143.23
35	17-Health & Medical Education Department	61.42	-	61.42
36	18-Socal Welfare Department	130.17	-	130.17
37	19-Housing & Urban Development Department	235.05	-	235.05
38	21-Forest Department	16.36	-	16.36
39	22-Irrigation & Flood Control Department	88.13	-	88.13
40	25-Stationery & Printing Department	78.16	-	78.16
41	26-Fisheries Department	1.79		1.79
42	28- Rural Development Department	123.28	-	123.28
	Total-III	**4238.83**	**-**	**4238.83**
	Grand Total-I+II+III	**5829.35**		**5829.35**

Appendix-2.3

(Reference: Paragraph: 2.3.4; Page: 57)

Statement of various grants/ appropriations where excess expenditure was more than ₹ one crore each or more than 20 *per cent* of the total provision

(₹ in crore)

Sl. No	Grant Number	Name of Grant/Appropriation	Total Grant/ Appropriation	Expenditure	Excess (Percentage)
Revenue (Voted)					
1	01	General Administration Department	245.85	258.50	12.65(5)
2	16	Public Works Department	825.87	835.86	9.99(1)
3	18	Social Welfare Department	318.52	745.78	427.26(134)
4	25	Labour, Stationery & Printing Department	72.34	157.75	85.41(118)
5	26	Fisheries Department	45.77	47.31	1.54(3)
6	27	Higher Education Department	492.37	519.67	27.30(6)
Total (Revenue Voted)			**2000.72**	**2564.87**	**564.15**
Revenue (Charged)					
7	8	Finance Department	**2662.03**	**2706.76**	**44.73(2)**
Capital (Voted)					
8	5	Ladakh Affairs department	308.62	310.96	2.34(1)
9	11	Industries & Commerce Department	142.23	157.41	15.18(11)
10	13	Animal Husbandry Department	34.88	36.83	1.95(6)
11	16	Public Works Department	880.84	1041.26	160.42(18)
12	20	Tourism Department	134.09	220.87	86.78(65)
13	23	Public Health Engineering Department	150.00	163.95	13.95(9)
14	27	Higher Education Department	171.13	254.92	83.79(49)
Total (Capital Voted)			**1821.79**	**2186.20**	**364.41**
Capital (Charged)					
15	08	Finance Department	1317.18	5085.46	3768.28(286)
Total (Capital Charged)			**1317.18**	**5085.46**	**3768.28**
(Grand Total)			**7801.72**	**12543.29**	**4741.57**

Appendix-2.4

(Reference: Paragraph: 2.3.5; Page: 58)

Statement showing expenditure incurred without budget provisions in 74 Major Heads of Accounts during 2012-13

(₹ in lakh)

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
1	**01-General Administration**		**538.99**
	2013-Council of Ministers	4.20	
	2052-Secretariat General Services	5.46	
	2055-Police	106.89	
	2070- Other Administrative Services	46.97	
	2230-Labour & Employment	13.16	
	3435-Ecology & Environment	11.70	
	3452-Tourism	3.41	
	3451- Secretariat Economic Services	253.27	
	5425-CO on Other Scientific & Environmental Research	93.93	
2	**02-Home**		**2021.48**
	2055-Police	1133.92	
	2070-Other Administrative Services	44.44	
	4059-CO on Public Works	722.66	
	4235-CO on Social Security & Welfare	120.46	
3	**03-Planning and Development**		**1413.24**
	3475-Other General Economic Services	416.05	
	5475-Capital Outlay on Other General Economic Services	997.19	
4	**06-Power Development**		**334.17**
	2801-Power	334.17	
5	**07-Education**		**14285.49**
	2202-General Education	10785.82	
	2204- Sports and Youth Services	492.20	
	4202-Capital Outlay on Education, Sports Arts & Culture	3007.47	
6	**08-Finance**		**7681.19**
	2039-State Excise	7.55	
	2054-Treasury and Account Administration	171.32	
	2049- Interest Payment	7496.62	
	2075-Misc. General Services	5.70	
7	**10-Law Department**		**43.24**
	2070-Other Administrative Services	43.24	
8	**11-Industries and Commerce**		**883.54**

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
	2851-Village and Small Industries	31.40	
	4851-Capital Outlay on Village and Small Industries	532.73	
	4853-CO on Non Ferrous Mining & Metrological Industries	319.41	
9	**12-Agriculture Department**		**5377.19**
	2401-Crop Husbandry	1179.80	
	2402-Soil and Water Conservation	8.64	
	2403-Animal Husbandry	3.55	
	2425-Co-operation	2.29	
	2851-Village and Small Development	34.97	
	4401-Capital Outlay on Crop Husbandry	1378.17	
	4402-Capital Outlay on Soil and Water Conservation	108.10	
	4425-CO on Co-Operation	110.61	
	4705-Capital Outlay on Command Area Development	2546.70	
	4851-CO on Village & Small Industries	4.36	
10	**13-Animal Husbandry**		**598.25**
	2403-Animal Husbandry	516.32	
	4403- Capital Outlay on Animal Husbandry	81.93	
11	**14-Revenue Department**		**810.09**
	2053-District Administration	682.20	
	2055-Police	85.83	
	2401- Crop Husbandry	42.06	
12	**15-Consumer Affairs and Public Distribution**		**26.12**
	4235-CO on Social Security & Welfare	25.07	
	4408-Capital Outlay on Food Storage and Warehousing	1.05	
13	**16-Public Works**		**169.21**
	2059-Public Works	132.67	
	3054-Roads & Bridges	36.54	
14	**17-Health and Medical Education**		**5289.07**
	2210-Medical and Public Health	612.05	
	2211-Family Welfare	2550.32	
	4210-Capital Outlay on Medical and Public Health	2126.70	
15	**18-Social Welfare Department**		**40943.58**
	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1703.91	
	2235-Social Security and Welfare	37733.66	
	2236-Nutrition	725.18	

Sl. No	Grant/Head of Account	Amount of expenditure without provision	Amount
	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	359.96	
	4235- CO on Social Security & Welfare	420.87	
16	**19-Housing and Urban Development**		**26461.70**
	4217-CO on Urban Development	26459.20	
	7610-Loans to Govt. Servants etc.	2.50	
17	**20-Tourism**		**6881.96**
	2205-Art & Culture	8.51	
	3452-Tourism	3.41	
	5452-Capital Outlay on Tourism	6870.04	
18	**21-Forest Department**		**916.00**
	2406-Forestry and Wild Life	409.49	
	3435-Ecology and Environment	129.10	
	4402-Capital Outlay on Soil & Water Conservation	80.07	
	4406-Capital Outlay on Forestry & Wild Life	297.34	
19	**22-Irrigation & Flood Control**		**41.58**
	2701-Medium Irrigation	18.16	
	2711-Flood Control & Drainage	23.42	
20	**26-Fisheries**		**3.67**
	4405-Capital Outlay on Fisheries	3.67	
21	**27-Higher Education Department**		**10748.70**
	2202- General Education	9548.74	
	4202-Capital Outlay on Education, Sports, Art and Culture	1199.96	
22	**28-Rural Development Department**		**6946.07**
	2501-Special Programmes for Rural Development	678.96	
	2515-Other Rural Development Programmes	100.39	
	3451-Secretariat Economic Services	4.05	
	4515-Capital Outlay on Other Rural Development Programmes	6162.67	
23	**29-Transport**		**158.49**
	2041-Taxes on Vehicles	48.68	
	5055-Capital Outlay on Road Transport	109.81	
	Grand Total		**132573.02**

Appendix-2.5

(Reference: Paragraph: 2.3.6; Page: 58)

Year-wise details of excess expenditure for the years 1980-81 to 2011-12 pending with Finance Department for regularisation

(₹in crore)

Year	No. of Grants/ Appropriation	Grant/Appropriation No.	Excess	Stage of consideration by Public Accounts Committee
1980-81	16	1,5,6,7,8,9,12,13,14,16,18, 19,20,21,22,23	227.90	Not discussed by Public Account Committee
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	2,5,6,8,9,10,11,12,13,16,17,18,20,21,23,24,25,26,27	2,936.89	
1996-97	18	2,4,5,6,8,10,11,12,13,14, 16,18,20,21,23,24,26,27	3,482.20	
1997-98	16	1,2,4,6,8,9,12,13,16,18,21,22,23,24,26,27	4,189.21	
1998-99	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	
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	
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	4062.58	
2010-11	14	5,6,8,9,16,18,19,22,23,25,26,27,28,29	6130.76	
2011-12	14	1,6,8,11,12,15,16,18,19,20,23,25,26,27	5638.79	
		Total	**90198.17**	

Appendix-2.6

(Reference: Paragraph: 2.3.8; Page: 59)

Cases of unnecessary supplementary grant/ appropriation

(₹ in crore)

Sl. No.	Number and Name of the Grant	Original Provision	Supplementary Provision	Actual Expenditure	Savings out of original provision
I-Revenue (Voted)					
1	03-Planning & Development	160.99	86.55	158.48	89.06
2	04-Information Department	37.85	4.40	31.82	10.43
3	10-Law Department	172.04	16.10	126.13	62.01
4	14-Revenue Department	638.32	20.96	469.67	189.61
5	29-Transport Department	33.67	4.83	31.24	7.26
Total-I		**1042.87**	**132.84**	**817.34**	**358.37**
II-Revenue (Charged)					
6	01-General Administration	10.93	0.22	9.73	1.42
7	09-Parlimentary Affairs	0.76	0.13	0.54	0.35
Total-II		**11.69**	**0.35**	**10.27**	**1.77**
III-Capital (Voted)					
8	01-General Administration	70.32	1.30	14.31	57.31
9	03-Planning & Development	1578.82	1158.43	256.59	2480.66
10	06-Power Development	628.24	19.61	477.26	170.59
11	09-Parlimentary Affairs	0.50	0.02	0.09	0.43
12	14-Revenue Department	55.18	0.50	13.92	41.76
13	15-Consumer Affairs & Public Distribution	861.28	69.07	787.12	143.23
14	19-Housing & Urban Development	594.53	173.04	532.52	235.05
Total-III		**3788.87**	**1421.97**	**2081.81**	**3129.03**
Grand Total		**4843.43**	**1555.16**	**2909.42**	**3489.17**

Appendix-2.7

(Reference: Paragraph: 2.3.8; Page: 60)

Cases of excessive Supplementary grant/ appropriation

(₹ in crore)

Sl. No.	Name of the Grant/ Appropriation	Original	Supplementary	Total	Expenditure	Savings
I-Revenue (Voted)						
1	06-Power Development Deptt	3723.21	761.48	4484.69	4448.09	36.60
2	09-Parlimentary Affairs Deptt.	30.39	1.92	32.31	31.22	1.09
3	15-Consumer Affairs & Public Distribution	6.72	0.56	7.28	7.13	0.15
4	19-Housing & Urban Development Department	357.18	13.25	370.43	361.89	8.54
5	20-Tourism Deptt.	98.12	6.46	104.58	98.93	5.65
6	24-Hospitality & Protocol	139.80	20.67	160.47	154.55	5.92
Total-I		**4355.42**	**804.34**	**5159.76**	**5101.81**	**57.95**
II-Revenue (Charged)						
		-	-	-	-	-
Total-II		**-**	**-**	**-**	**-**	**-**
III-Capital (Voted)						
7	04-Information Deptt.	3.48	0.28	3.76	3.53	0.23
8	29-Transport Deptt.	40.00	9.50	49.50	49.26	0.24
Total-III		**43.48**	**9.78**	**53.26**	**52.79**	**0.47**
Grand Total		**4398.90**	**814.12**	**5213.02**	**5154.60**	**58.42**

Appendix 2.8

(Reference: Paragraph: 2.3.8; Page: 60)

Statement of various grants/ appropriation where supplementary provision provided was insufficient by more than ₹ one crore each

(₹ in crore)

Sl. No	Grant Number	Name of Grant/ Appropriation	Original Provision	Supplementary Provision	Total	Expenditure	Excess
Revenue (Voted)							
1	01	General Administration Department	196.39	49.46	245.85	258.50	12.65
2	27	Higher Education Department	455.45	36.92	492.37	519.67	27.30
Total-Revenue (Voted)			**651.84**	**86.38**	**738.22**	**778.17**	**39.95**
Capital (Voted)							
3	5	Ladakh Affairs Deptt.	143.00	165.62	308.62	310.96	2.34
4	11	Industries & Commerce Department	127.07	15.16	142.23	157.41	15.18
5	20	Tourism Department	127.11	6.98	134.09	220.87	86.78
6	27	Higher Education	170.50	0.63	171.13	254.92	83.79
Total-Capital (Voted)			**567.68**	**188.39**	**756.07**	**944.16**	**188.09**
Grand Total			**1219.52**	**274.77**	**1494.29**	**1722.33**	**228.04**

Appendix-2.9
(Reference: Paragraph: 2.4.1; Page 61)
Major head -wise outstanding DC Bills from 1995-2013

(₹ in lakh)

Sl.No.	Major Head	Nomenclature	Srinagar Division	Jammu Division	Total
1	2012	Governor-Secretariat	31.38	0	31.38
2	2013	Council of Ministers	30.23	0	30.23
3	2014	Administration of justice	25.00	1.53	26.53
4	2015	Election	863.54	41.54	905.08
5	2030	Stamps & Registration	0	191.70	191.70
6	2040	Taxes on sales, trade etc.	58.00	11.80	69.80
7	2041	Taxes on vehicles	25.00	0	25.00
8	2052	Secretariat-General Services	169.89	0	169.89
9	2053	District Administration	25.20	0	25.20
10	2054	Treasury & Accounts Administration	42.00	0	42.00
11	2055	Police	1358.14	21923.54	23281.68
12	2056	Jails	8.52	0	8.52
13	2059	Public Works	0	26.35	26.35
14	2070	Other Administrative Services	0	187.55	187.55
15	2202	General Education	36443.88	82.70	36526.58
16	2203	Technical Education	26.80	2.25	29.05
17	2204	Sports & Youth services	99.89	0	99.89
18	2205	Art & Culture	203.00	0	203.00
19	2210	Medical & public Health	543.05	48.00	591.05
20	2211	Family Welfare	0	4.74	4.74
21	2217	Urban Development	68.07	11.74	79.81
22	2225	Welfare of SC/ST & other backward classes	97.06	0	97.06
23	2230	Labour & employment	2625.00	11.51	2636.51
24	2235	Social security & Welfare	324.71	756.26	1080.97
25	2236	Nutrition	4.30	0	4.30
26	2245	Relief on account of Natural Calamities	6796.11	4842.18	11638.29
27	2250	Other Social Services	5.08	0	5.08
28	2401	Crop Husbandry	20.00	0.03	20.03
29	2403	Animal Husbandry	0.62	32.50	33.12
30	2408	Food storage & Ware housing	112.00	0	112.00
31	2415	Agricultural Research & Education	1.00	0	1.00
32	2435	Other Agriculture programmes	0	0.16	0.16
33	2501	Special Programmes for Rural Development	420.15	2119.42	2539.57
34	2515	Other Rural Development	48.29	0	48.29

		Programmes			
35	2575	Other Special Area Programmes	33.46	0	33.46
36	2701	Medium Irrigation	50.00	0	50.00
37	2801	Power	0	20.00	20.00
38	2851	Village & Small Industries	263.61	0	263.61
39	3435	Ecology & Environment	745.47	0	745.47
40	3451	Secretariat –Economic Services	3.30	0	3.30
41	3452	Tourism	1158.46	133.82	1292.28
42	3454	Census survey & Statistics	133.75	36.52	170.27
43	3475	Other General Economic Services	42.12	61.90	104.02
44	4059	Capital outlay on Public Works	1732.08	629.66	2361.74
45	4070	Capital outlay on Other Administrative Services	219.28	0	219.28
46	4075	Capital outlay on Miscellaneous General Services	582.86	0	582.86
47	4202	Capital outlay on Education ,Sports Art & Culture	24958.80	2858.91	27817.71
48	4210	Capital outlay on Medical & Public health	7927.51	15657.73	23585.24
49	4215	Capital outlay on Water Supply & Sanitation	0	375.00	375.00
50	4216	Capital outlay on Housing	407.50	0	407.50
51	4217	Capital outlay on Urban Development	50595.89	1332.82	51928.71
52	4220	Capital outlay on Information & Publicity	0	456.12	456.12
53	4225	Capital outlay on Welfare of Schedule Casts, STs & Other backward classes	3.00	0	3.00
54	4235	Capital outlay on Social Security & Welfare	926.55	864.85	1791.40
55	4250	Capital outlay on Other Social Services	50.00	0	50.00
56	4401	Capital outlay on Crop Husbandry	384.50	37.08	421.58
57	4403	Capital outlay on Animal Husbandry	76.00	123.10	199.10
58	4405	Capital outlay on Fisheries	17.85	0	17.85
59	4408	Capital outlay on Food Storage & Ware Housing	10614.72	0	10614.72
60	4425	Capital outlay on cooperation	622.70	0	622.70
61	4515	Capital outlay on Other Rural Development Programme	15794.51	4659.46	20453.97
62	4575	Capital outlay on Other Special Area Programme	211.98	0	211.98

63	4801	Capital outlay on Power Projects	10950.00	0	10950.00
64	4851	Capital outlay on Village & Small Industries	7218.68	10.06	7228.74
65	4852	Capital outlay on Iron & Steel Industries	1282.85	0	1282.85
66	4853	Capital outlay on Non Ferrous Mining & Meteorological Industries	62.96	0.70	63.66
67	5054	Capital outlay on Roads & Bridges	1030.50	0	1030.50
68	5055	Capital outlay on Road Transport	1301.00	0	1301.00
69	5425	Capital outlay on Other Scientific Environmental Research	221.58	0	221.58
70	5452	Capital outlay on Tourism	11635.23	759.01	12394.24
71	5475	Capital outlay on Other General Economic Services	1301.40	2.00	1303.40
72		Animal Husbandry	0	7.00	7.00
73		Revenue	0	4851.88	4851.88
74		Education	0	166.91	166.91
75		Health	0	71.78	71.78
76		Industries & Commerce	0	37.71	37.71
77		Consumer Affairs & Public Distribution	0	22.60	22.60
78		Agriculture	0	3.92	3.92
79		Election	0	14.05	14.05
80		Forest	0	1.30	1.30
81		Hospitality & Protocol	0	3.00	3.00
82		Housing & Urban Development	0	74.78	74.78
83		Home	0	69.05	69.05
84		Technical Education	0	34.75	34.75
85		Public Works Department	0	0.41	0.41
86		Rural Development	0	41.19	41.19
87		Finance	0	10.00	10.00
		Total	**203036.01**	**63724.57**	**266760.58**

AC bills awaiting detail account from S.NO:72 to 87 amounting to ₹5410.33 lakh pertains to the period 1996-97 to 2002-03 of Jammu Division. Out of which ₹4851.88 lakh relates to Revenue Department.

Appendix 2.10

(Reference: Paragraph: 2.7.5; Page: 67)

Statement showing cases where significant savings were not surrendered in Grant No.25

(₹ in lakh)

Sl. No.	Major/Minor/Sub-head	Total Grant	Expenditure	Saving
1.	2058/1625 Director Stationery & Supplies	50.00	26.17	23.83
2.	2058/103/1630 Government Press Jammu	1046.88	939.57	107.31
3.	2058/103/1631 Government Press Srinagar	1011.71	847.93	163.78
4.	2230/01/1634 Regional Offices Labour	497.21	233.84	263.37
5.	2230/01/1638 Factories	38.97	30.77	8.20
6.	2230/01/1639 District Labour Welfare Scheme	45.16	35.66	9.50
7.	2230/01/1640 Migratory Labour	64.05	14.63	49.42
8.	2230/01/1635 Labour Welfare	139.50	114.95	24.55
9.	2230/01/1645 Employment Insurance	298.44	250.56	47.88

Appendix-3.1

(Reference: Paragraph: 3.2; Page: 70)

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 2012-13	25
2	Kashmir University	2001-02 to 2012-13	12
3	Kashmir Urban Development Agency Srinagar	1999-2000 to 2012-13	14
4	District Rural Development Agency Srinagar	2002-03 to 2012-13	11
5	District Rural Development Agency Anantnag	2007-08 to 2012-13	06
6	District Rural Development Agency Pulwama	2002-03 to 2012-13	11
7	District Rural Development Agency Leh	2008-09 to 2012-13	05
8	District Rural Development Agency Kargil	2008-09 to 2012-13	05
9	Sher-e-Kashmir International Conference Centre, Srinagar (SKICC)	1999-2000 to 2012-13	14
10	Srinagar Development Authority	1999-2000 to 2012-13	14
11	State Social Welfare Advisory Board	2003-04 to 2012-13	10
12	Islamia College of Sciences and Commerce Srinagar	2001-02 to 2012-13	12
13	Jammu and Kashmir State Housing Board	2002-03 to 2012-13	11
14	Lakes and Water Ways Development Authority	2005-06 to 2012-13	08
15	Jammu University	2002-03 to 2012-13	11
16	District Rural Development Agency Jammu	2008-09 to 2012-13	05
17	District Rural Development Agency Kathua	2008-09 to 2012-13	05
18	District Rural Development Agency Poonch	2008-09 to 2012-13	05
19	District Rural Development Agency Doda	2003-04 to 2012-13	10
20	Academy of Art Culture and Languages	2003-04 to 2012-13	10
21	Jammu Development Authority	1972-73 to 2012-13	41
22	State Pollution Control Board	1995-96 to 2012-13	18
23	Jammu and Kashmir Sports Council	2003-04 to 2012-13	10
24	Jammu and Kashmir Energy Development Agency	2003-04 to 2012-13	10
25	District Rural Development Agency Budgam	2007-08 to 2012-13	06
26	District Rural Development Agency Baramulla	2007-08 to 2012-13	06
27	District Rural Development Agency Kupwara	2006-07 to 2012-13	07
28	District Rural Development Agency Ganderbal	2008-09 to 2012-13	05
29	District Rural Development Agency Kulgam	2008-09 to 2012-13	05
30	District Rural Development Agency Shopian	2008-09 to 2012-13	05
31	District Rural Development Agency Bandipora	2008-09 to 2012-13	05
32	Jammu Municipality	2002-03 to 2012-13	11
	Total		**333**