



सत्यमेव जयते

FINANCE ACCOUNTS
VOLUME-I
2019-2020
(1 April 2019 to 30 October 2019)



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



GOVERNMENT OF JAMMU AND KASHMIR

Finance Accounts

Volume-I

2019-2020

(1 April 2019 to 30 October 2019)

Government of Jammu and Kashmir

Explanatory Memorandum

This Finance and Appropriation Accounts of the *erstwhile* State of Jammu and Kashmir for the year 2019-20 (1 April 2019 to 30 October 2019) are being sent to the President for tabling in the Parliament.

Consequent to the reorganisation of the State of Jammu and Kashmir and in accordance with the provisions of the Jammu and Kashmir Re-organisation Act, 2019, these accounts are also being sent to the Lieutenant Governors of the successor Union Territory of Jammu and Kashmir and Union Territory of Ladakh.

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Certificate of the Comptroller and Auditor General of India

This Compilation containing the Finance Accounts of the Government of Jammu and Kashmir State for the period from 1 April 2019 to 30 October 2019 presents the financial position along with accounts of the receipts and disbursements of the Government for the above period. These accounts are presented in two volumes, Volume-I contains the consolidated position of the State of Finances and Volume-II depicts the Accounts in detail. The Appropriation Accounts of the Government for the period from 1 April 2019 to 30 October 2019 for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts of the Government of Jammu and Kashmir State have been prepared in accordance with Jammu and Kashmir Reorganisation Act, 2019.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Jammu and Kashmir State and the statements received from the Reserve Bank of India. Statements (No. 7, 8, 9, 19 and 20), explanatory notes (Statement No. 5, 6 and Annexure to Statement No. 2) and Appendices (IV, V, VI, VIII, IX, XI and XII) in this compilation have been prepared directly from the information received from the Government of Jammu and Kashmir/ Corporations/ Companies/ Societies who are responsible to ensure the correctness of such information.

The treasuries, offices and/ or departments functioning under the control of the Government of Jammu and Kashmir State are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules, and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements

of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory Notes to Accounts give a true and fair view of the financial position, and the receipts and disbursements of the Government of Jammu and Kashmir State for the period from 1 April 2019 to 30 October 2019.

Points of interest arising from study of these accounts as well as test audit conducted during the period or earlier years are contained in my other Reports.

Emphasis of Matter

I want to draw attention to the following significant issues which are important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

1. Transactions of Revenue nature of ₹ 68.97 crore relating to Grants-in-Aid were booked as Capital Expenditure in violation of Indian Government Accounting Standards (IGAS-2), which specifies booking of such transactions as Revenue Expenditure. In addition, other expenditure of Revenue nature of ₹ 35.82 crore was also booked as Capital Expenditure. This led to reduced reflection of Revenue Deficit to the extent of ₹ 104.79 crore.

2. Sixteen Government Departments did not submit 116 Detailed Contingent (DC) bills amounting to ₹ 2,233.96 crore for the period from 1 April 2019 to 30 October 2019 and therefore, there is no assurance that the expenditure of ₹ 2,233.96 crore has actually been incurred for the purpose for which it was authorised by the State Legislature/ Parliament. In addition to this, 2,182 Abstract Contingent (AC) bills amounting to ₹ 4,992.52 crore drawn up to 2018-19 were also outstanding as on 30 October 2019. Thus, a total of 2,298 AC bills involving ₹ 7,226.48 crore was outstanding as on 30 October 2019. Advances drawn and not accounted for increased the possibility of wastage/ misappropriation, etc.

3. During the year 2019-2020 (1 April 2019 to 30 October 2019) 256 Utilisation Certificates (UCs) amounting to ₹ 1,163.41 crore, which had become due, were not submitted by the bodies and authorities of the State against the Grants-in-Aid provided by 11 departments. In addition to this, 1,773 UCs amounting to ₹ 8,191.08 crore due for submission up to 2018-19 were also outstanding as on 30 October 2019. Thus, a total of 2,029 UCs amounting to ₹ 9,354.49 crore were due for submission as on 30 October 2019. Therefore, there is no assurance that the amount of ₹ 9,354.49 crore has actually been incurred for the purpose for which it was sanctioned/ authorised by the State Legislature. High pendency of UCs is fraught with risk of misappropriation of fund and fraud.

The audit observation on the above issues are detailed in the State Finances Audit Report of the Government of Jammu and Kashmir for the year 2019-20 (period from 1 April 2019 to 30 October 2019).



Date: 14 December 2021

Place: New Delhi

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

Guide to the Finance Accounts

A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Jammu and Kashmir present the accounts of receipts and outgoings of the Government for the period from 1 April 2019 to 30 October 2019, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the Liabilities and Assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: Consolidated Fund: This Fund comprises all Revenues received by the State Government, all Public Debt, Loans and Advances raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means Advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of Loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Jammu & Kashmir for the period from 1 April 2019 to 30 October 2019 is ₹ one crore.

Part III: Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense Heads (both of which are transitory Heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous', 'Remittances' and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

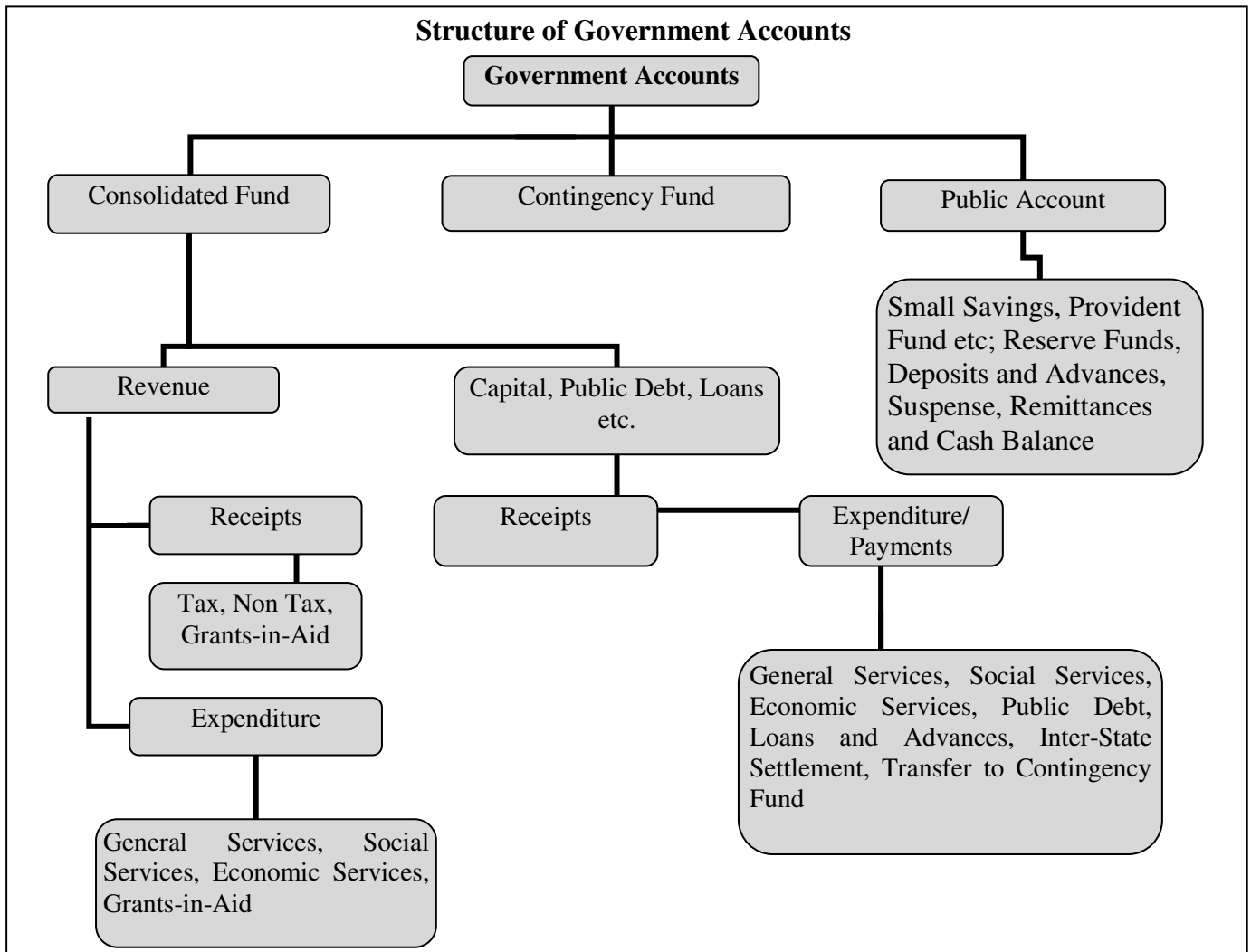
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2017)

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the **13** statements in **Volume I** are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts and borrowings and repayment of loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statement 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative Institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other Institutions. This statement corresponds to the detailed statement 20 in Part II.
10. **Statement of Grants-in-Aid given by the Government:** This statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and Individuals. Appendix III provides details of the recipient institutions.

11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue Expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II.

Volume II of the Finance Accounts contains two parts-nine detailed statement in Part I and twelve Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the Revenue Expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub-Head levels also.
17. **Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means Advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
19. **Detailed Statement of Investments:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of un-recouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.

22. Detailed Statement on Investment of Earmarked Balances: This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub-Head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I or II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

D. Periodical adjustments and Book adjustments:

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	---
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10	---	III (Grants-in-Aid)
Capital Expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	---
Debt Position/ Borrowings	1, 2, 6	17	---
Investments of the Government in Companies, Corporations etc.	8	19	---
Cash	1, 2,12, 13	---	---
Balances in Public Account and Investments thereof	1, 2, 12, 13	21, 22	---
Guarantees	9	20	
Schemes	---	---	IV (Externally Aided Projects), V (CSS/ Central/ State Schemes Expenditure)

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional Major Heads (pertaining to the concerned department) by book adjustment to Revenue Receipt/ Loans/ Public Account. Similarly, 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition of the above the Principal Accountant General/ Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Reserve Funds, Sinking Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt Heads.

E. Rounding: Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

Volume-I

1. STATEMENT OF FINANCIAL POSITION

			(₹ in crore)	
<u>Assets[1]</u>	<i>Reference</i>	<i>Sr. No</i>	As at 30 October 2019	As at 31 March 2019
	Notes to Accounts	Statement		
Cash			(-)42.08	5,11.04
(i) Cash in Treasuries and Local Remittances		21	6.77	6.77
(ii) Departmental Balances		21	4.97	4.97
(iii) Permanent Imprest		21	0.12	0.12
(iv) Cash Balance Investments		21	3,83.92 #	3,83.92
(v) Deposits with Reserve Bank of India and Other Banks	2(vi)	21	(-)4,48.72 **	1,04.40
(vi) Investments from Earmarked Funds[2]	3(iv)b	22	10.86 #	10.86
Capital Expenditure		5&16	10,30,00.76 @	9,84,78.73
(i) Investments in shares of Companies, Corporations, etc.	3(iv)	8&19	34,28.03 \$	6,89.42
(ii) Other Capital Expenditure		5&16	9,95,72.73	9,77,89.31
Contingency Fund (unrecouped)	3(ix)	21	-	-
Loans and Advances	3(iii)	18	17,40.44 ^	17,25.77
Advances with Departmental Officers		21	12.69	12.69
Suspense and Miscellaneous Balances[3]	3(viii)	21	3,44.15	-
Remittance Balances			-	-
Cumulative Excess of Expenditure over Receipts[4]			-	-
Total			10,50,55.96	10,07,28.23

1 The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

2 Investments out of earmarked funds in shares of Companies etc. are excluded from Capital Expenditure and included under 'Investment from Earmarked Funds'.

3 In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances', and 'Permanent Cash Imprest' which are included separately above, though the latter form part of this sector elsewhere in these Accounts.

4 The cumulative excess of Receipts over Expenditure or Expenditure over Receipts does not represent the Fiscal/Revenue Deficit for the current year.

** Please refer foot note '@' "Annexure to Statement No. 02" Volume-I" at page No. 7.

Details of Investment awaited from Government (October 2020).

@ Please refer foot note (C) on page No.28 Statement No 5 Volume-I.

\$ Figures are under reconciliation with Audit Office/ State Government. Please refer para 3(iv) of "Notes to Accounts" also.

^ Please refer foot note (A) below Major Head-6801, Statement No. 18 Volume-II.

1. STATEMENT OF FINANCIAL POSITION-(Concl.d.)

(₹ in crore)				
<i>Liabilities</i>	<i>Reference</i>	<i>Sr. No</i>	As at 30 October 2019	As at 31 March 2019
	Notes to Accounts	Statement		
Borrowings (Public Debt)			4,66,66.22	4,35,12.99
(i) Internal Debt		6&17	4,54,29.09	4,22,21.42
(ii) Loans and Advances from Central Government-		6&17	12,37.13	12,91.57
Non-Plan Loans		6&17	96.29	96.29
Loans for State Plan Schemes		6&17	10,55.03	11,13.49
Loans for Central Plan Schemes		6&17	-	-
Loans for Centrally Sponsored Plan Schemes		6&17	-	-
Other Loans for States/ Union Territory with Legislature Schemes		6&17	38.77	34.75
Other Loans		6&17	47.04	47.04
Contingency Fund (corpus)	3(ix)	21	1.00	1.00
Liabilities on Public Account			3,97,28.77	3,83,62.27
(i) Small Savings, Provident Funds, etc.		17&21	2,71,61.62	2,62,42.26
(ii) Deposits		17&21	69,14.23	68,52.73
(iii) Reserve Funds	3(v)	21&22	28,05.43	24,97.26
(iv) Remittance Balances	3(viii)	21	28,47.49	27,64.71
(v) Suspense and Miscellaneous Balances	3(viii)	21	-	5.31
Cumulative Excess of Receipts over Expenditure		12	1,86,59.97	1,88,51.97
Total			10,50,55.96	10,07,28.23

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts			Disbursements		
	2019-2020 (1 April 2019 to 30 October 2019)	2018-19		2019-2020 (1 April 2019 to 30 October 2019)	2018-19
Part-I Consolidated Fund					
Section-A: Revenue					
(₹ in crore)					
Revenue Receipts <i>(Ref. Statement 3&14)</i>	3,00,51.98	5,12,30.71	Revenue Expenditure <i>(Ref. Statement 4-A,4-B & 15)</i>	3,02,43.98	5,60,89.97
Tax Revenue (raised by the State Government) <i>(Ref. Statement 3 & 14)</i>	54,10.51	98,26.35	Salaries[1] <i>(Ref. Statement 4-B & Appendix-I)</i>	1,30,85.76	2,41,49.86
Non-Tax Revenue <i>(Ref. Statement 3&14)</i>	21,96.83	43,49.35	Subsidies [1] <i>(Ref. Appendix-II)</i>	7,00.00	12,05.14
			Grants-in-aid[1] [2] <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	11,28.38	33,16.85
Interest Receipts <i>(Ref. Statement 3&14)</i>	9.58	20.84	General Services <i>(Ref. Statement 4 & 15)</i>	99,07.82	1,48,23.67
Others <i>(Ref. Statement 3 & 14)</i>	21,87.25	43,28.51	Interest Payment and Service of Debt <i>(Ref. Statement 4-A, 4-B & 15)</i>	33,94.68	53,05.73
			Pension <i>(Ref. Statement 4-A, 4-B & 15)</i>	49,03.47	75,18.60
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	68,01.81	1,39,89.80	Others <i>(Ref. Statement 4-B)</i>	16,09.67	19,99.34
			Social Services <i>(Ref. Statement 4-A & 15)</i>	16,14.11	38,30.28
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	38,07.91	87,64.17
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	1,56,42.83	2,30,65.21	Compensation and assignment to Local Bodies and PRIs <i>(Ref. Statement 4-A & 15)</i>	-	-
Revenue Deficit	1,92.00	48,59.26	Revenue Surplus	-	-

[1] Salary, Subsidy and Grants-in-Aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'Social', 'General' and 'Economic' services does not include expenditure on Salaries, Subsidies and Grants-in-Aid (explained in footnote X, Y and Z below General 'Social', ' and 'Economic' Services respectively of Statement No. 15 vol.-II) under Revenue Expenditure.

[2] Grants-in-Aid are given to statutory corporations, companies, autonomous bodies, local bodies, etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and assignment to Local Bodies and PRIs'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

Part-I Consolidated Fund-(Concl'd.)					
Section-B: Capital-					
Receipts			Disbursements		
	2019-2020 (1 April 2019 to 30 October 2019)	2018-19		2019-2020 (1 April 2019 to 30 October 2019)	2018-19
(₹ in crore)					
Capital Receipts (Ref. Statement 3 & 14)	-	-	Capital Expenditure[3] (Ref. Statement 4-A, 4-B & 16)	45,22.03 a	84,13.58
			General Services (Ref. Statement 4-A & 16)	3,68.34	8,18.08
			Social Services (Ref. Statement 4-A & 16)	9,07.46	28,95.57
			Economic Services (Ref. Statement 4-A & 16)	32,46.23	46,99.93
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	1.62	4.23	Loans and Advances Disbursed (Ref. Statement 4-A, 7 & 18)	16.29	69.15
General Services (Ref. Statement 3, 7 & 18)	-	-	General Services (Ref. Statement 4-A, 7 & 18)	-	-
Social Services (Ref. Statement 3, 7 & 18)	0.33	0.21	Social Services (Ref. Statement 4-A, 7 & 18)	-	-
Economic Services (Ref. Statement 3, 7 & 18)	0.65	2.53	Economic Services (Ref. Statement 4-A, 7 & 18)	14.49	67.98
Others (Loans to Government Servents etc.) (Ref. Statement 3, 7 & 18)	0.64	1.49	Others (Loans to Government Servents etc.) (Ref. Statement 4-A, 7 & 18)	1.80	1.17
Public Debt Receipts (Ref. Statement 3, 6 & 17)	1,88,19.00	2,53,36.22	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	1,56,65.77	2,06,46.61
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	1,88,14.53	2,53,32.28	Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 4-A, 6 & 17)	1,56,06.86	2,05,29.39
Loans from GOI (Ref. Statement 3,6 & 17)	4.47	3.94	Loans from GOI (Ref. Statement 4-A,6 & 17)	58.91	1,17.22
Total Receipts Consolidated Fund (Ref. Statement 3)	4,88,72.60	7,65,71.16	Total Expenditure Consolidated Fund (Ref. Statement 4)	5,04,48.07	8,52,19.31
Deficit in Consolidated Fund	15,75.47	86,48.15	Surplus in Consolidated Fund	-	-
Part-II Contingency Fund					
Contingency Fund (Ref. Statement 21)	-	0.17	Contingency Fund (Ref. Statement 21)	-	-

[3] Includes ₹ 0.04 crore Salary. For details please see "Appendix-I" Volume-II.

(a) Includes ₹ 6.47 crore Subsidy, ₹ 68.97 crore Grants-in-Aid and ₹ 0.11 crore Stipend and Scholarship . Please see para 1(v) (d), (a), (c) and "Annexure 'B' to Notes to Accounts" Volume-I.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Concl.d.)

Section-B: Capital-(Concl.d.)					
Receipts			Disbursements		
	2019-2020 (1 April 2019 to 30 October 2019)	2018-19		2019-2020 (1 April 2019 to 30 October 2019)	2018-19
(₹ in crore)					
Part-III Public Account[4]					
Small Savings <i>(Ref. Statement 21)</i>	36,62.66	88,57.92	Small Savings <i>(Ref. Statement 21)</i>	27,43.30	35,34.45
Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	5,01.83	6,95.07	Reserves & Sinking Funds <i>(Ref. Statement 21)</i>	1,93.67	3,73.06
Deposits <i>(Ref. Statement 21)</i>	26,59.44	49,14.05	Deposits <i>(Ref. Statement 21)</i>	25,97.94	43,60.05
Advances <i>(Ref. Statement 21)</i>	-	-	Advances <i>(Ref. Statement 21)</i>	-	-
Suspense and Misc[5] <i>(Ref. Statement 21)</i>	80,41.14	2,18,98.48	Suspense and Misc[5] <i>(Ref. Statement 21)</i>	83,90.59	2,14,94.45
Remittances <i>(Ref. Statement 21)</i>	21,27.73	27,41.28	Remittances <i>(Ref. Statement 21)</i>	20,44.95	7,40.15
Total Receipts Public Account <i>(Ref. Statement 21)</i>	1,69,92.80	3,91,06.80	Total Disbursements Public Account <i>(Ref. Statement 21)</i>	1,59,70.45	3,05,02.16
Deficit in Public Account	-	-	Surplus in Public Account	10,22.35	86,04.64
Inter State Settlement Account (Net)	-	-	Inter State Settlement Account (Net)	-	-
Opening Cash Balance	1,11.17	1,54.51	Closing Cash Balance	(-)4,41.95 #	1,11.17
Increase in Cash Balance	-	-	Decrease in Cash Balance	5,53.12	43.34

[4] For details please refer Statement 17 and 21 in volume II.

[5] "Suspense and Miscellaneous" include "Other accounts" such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement 21, volume-II.

Please refer foot note '@' Annexure to Statement No. 2" at page No. 7 Volume-I.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

Annexure A

CASH BALANCE AND INVESTMENT OF CASH BALANCE

		(₹ in crore)	
Overall cash position of the Government		On 31 March 2019	On 30 October 2019
(a) General Cash Balance			
(i) Cash in Treasuries		6.77	6.77
(ii) Deposits with RBI	MH 8999	83.38	(-)4,69.74 @
(iii) Deposits with J & K Bank and Other Banks		21.02	21.02 \$
(iv) Local Remittances		-	-
	Total	1,11.17	(-)4,41.95
(v) Investments held in Cash Balance Investment Account (MH 8673)		3,83.92	3,83.92 #
	Total (a)	4,95.09	(-)58.03
(b) Other Cash balance and Investments			
(i) Cash with the Departmental Officers, viz, Divisional Officers of the Public Works and Forest		4.97	4.97
(ii) Permanent Advances for Contingent Expenditure with Departmental Officers		0.12	0.12
(iii) Investments out of Earmarked Funds		10.86	10.86 ^
	Total (b)	15.95	15.95
	Total (a) and (b)	5,11.04	(-)42.08

Cash and cash equivalents: Cash and cash equivalents consist of cash in treasuries, deposit with Reserve Bank of India, other Banks and Remittances in Transit, as shown above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, Contingency Fund and the Public Account at the end 30 October 2019. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/ reserve funds etc. are added to the balance in 'Deposits with RBI'.

@ The balance against 'Deposits with Reserve Bank' represents the balance according to Government Account, which include Government settlements advised to the Reserve Bank of India upto 10 November 2019. There is a net difference of (Cr.) ₹ 83.32 crore between the figures as reflected in the accounts [(Cr.) ₹ 4,69.74 crore] and that intimated by the Reserve Bank of India [(Dr.) ₹ 5,53.06 crore]. The difference is under reconciliation with RBI as well as the State Government. (October 2020).

\$ Includes ₹ 0.03 crore lying with Imperial Bank of India, Lahore. This account is not however being operated upon.

As on 30-10-2019 an amount of ₹ 3,83.92 crore are partly in Securities of Government of India and partly in the Securities of the State and partly in Government of India 14 days Treasury Bills.

^ Details of investment are awaited from the Government (October 2020).

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Contd.)

Annexure A-(Contd.)

CASH BALANCE AND INVESTMENT OF CASH BALANCE-(Contd.)

- (a) Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.14 crore with the Bank on all the days w.e.f 01.04.2011. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Normal and Special Ways and Means Advances/ Overdrafts from time to time. There is no change in the above limit of minimum daily cash balance upto 30.10.2019.

For arriving at the daily cash balance for the purpose of grant of Ways and Means Advances/ Overdrafts, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/ Special Ways and Means Advances/ Overdraft.

- (b) The limit for Normal Ways and Means Advances to the State Government was ₹ 3,15.00 crore with effect from 01-04-2011, ₹ 4,72.50 crore with effect from 11-11-2013 which was raised to ₹ 8,80.00 crore with effect from 01-02-2016.

The extent to which the Government maintained the minimum Cash Balance with Reserve Bank of India during the period from 1 April 2019 to 30 October 2019 is given below

Details of minimum Cash Balance with the Reserve Bank of India	No. of Days
Number of days on which the minimum balance was maintained without obtaining any Advance.	48
Number of days on which the minimum balance was maintained by obtaining Special Ways and Means Advance.	Nil
Number of days on which the minimum balance was maintained by obtaining Normal Ways and Means Advance.	148
Number of days on which there was shortfall in minimum balance even after taking the above advance but no Overdraft was taken.	Nil
Number of days on which Overdraft was taken in addition to obtaining Normal Ways and Means Advance.	17

Explanatory Notes

- (i) Normal Ways and Means advances:- The balance under Normal Ways and Means Advances as on 1 April 2019 was ₹ 5,32.38 crore under Normal Ways and Means Advances and Nil under Overdraft. Normal Ways and Means Advances and Overdraft were taken from time to time during the period from 1 April 2019 to 30 October 2019. The balance at the end of the 30-10-2019 was ₹ 6,92.11 crore under Normal Ways and Means Advances and Nil under Overdraft.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-(Concl.d.)

Annexure A-(Concl.d.)

CASH BALANCE AND INVESTMENT OF CASH BALANCE-(Concl.d.)

Explanatory Notes-(Concl.d.)

- (ii) The Government of Jammu and Kashmir entered into an agreement with Reserve Bank of India with effect from 01-04-2011.

The Repo Rate during the period from 01-04-2019 to 30-10-2019 was as under :-

Period	Repo Rate
01-04-2019 to 03-04-2019	6.25 Per cent
04-04-2019 to 05-06-2019	6.00 Per cent
06-06-2019 to 06-08-2019	5.75 Per cent
07-08-2019 to 03-10-2019	5.40 Per cent
04-10-2019 to 30-10-2019	5.15 Per cent

As regards Normal Ways & Means Advances, the interest charged upto 90 days equal to Repo Rate and one *per cent* above the Repo Rate for the period above 90 days.

As regards rate of interest on Overdraft upto 100 *per cent* limit of Normal Ways and Means Advances two *per cent* above the Repo Rate and exceeding 100 *per cent* of Normal Ways and Means Advances, five *per cent* above the Repo Rate.

The interest paid to the Reserve Bank of India on Normal Ways and Means Advances and Overdrafts during the period from 1 April 2019 to 30 October 2019 is ₹ 15.16 crore and ₹ 1.27 crore respectively.

- (c) Government of India Treasury Bills amounting to ₹ 78,07.75 crore (₹ 78,07.75 crore Government of India 14 days Treasury Bills and Nil State Securities) were purchased on 23 occasions and ₹ 78,07.75 crore (₹ 78,07.75 crore Government of India 14 days Treasury Bills and Nil State Securities) were rediscounted on 25 occasions for the period from 1 April 2019 to 30 October 2019. An amount of ₹ 3,83.92 crore (₹ Nil with Government of India 14 days Treasury Bills and ₹ 3,83.92* crore State Securities) was held in Cash Balance Investment Account on 30 October 2019.

- (d) Interest earned by State Government on Cash Balance Investment Account during the period from 1 April 2019 to 30 October 2019 was ₹ 1.70 crore.

* Details of investment are awaited from the Government (October 2020).

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)

		(₹ in crore)	
		(Actuals)	
	Description	2019-2020 (1 April 2019 to 30 October 2019)	2018-19
	Revenue Receipts-		
A.	Tax Revenue-		
A.1	Own Tax Revenue-	54,10.51	98,26.35
	State Goods and Services Tax	26,04.05	51,34.23
	Land Revenue	86.06	41.28
	Stamps and Registration Fees	2,40.78	2,65.45
	State Excise	7,66.05	12,91.45
	Sales Tax	8,79.18	17,57.21
	Taxes on Goods and Passengers	5,74.06	9,09.22
	Taxes on Vehicles	1,62.59	2,38.93
	Others	97.74	1,88.58
A.2	Share of net proceeds of Taxes-	68,01.81	1,39,89.80
	Central Goods and Services Tax	19,29.04	34,84.87
	Integrated Goods and Services Tax	-	2,78.10
	Corporation Tax	23,15.88	49,10.14
	Taxes on Income Other than Corporation Tax	16,57.57	36,16.11
	Other Taxes on Income and Expenditure	-	25.57
	Taxes on Wealth	-	1.80
	Customs	5,14.44	10,00.82
	Union Excise Duties	3,84.88	6,65.11
	Service Tax	-	-
	Other Taxes and Duties on Commodities and Services	-	7.28
	Others	-	-
	Total A	1,22,12.32	2,38,16.15
B.	Non-Tax Revenue-		
	Power	16,92.97	32,46.49
	Major/ Medium Irrigation	2,15.93	6,74.97
	Other Administrative Services	63.38	26.59

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Contd.)

		(₹ in crore)	
		(Actuals)	
	Description	2019-2020 (1 April 2019 to 30 October 2019)	2018-19
	Revenue Receipts-(Contd.)		
B.	Non-Tax Revenue-(Concl.)		
	Police	39.44	88.98
	Non-Ferrous Mining and Metallurgical Industries	28.37	51.75
	Medical and Public Health	16.91	26.45
	Water Supply and Sanitation	15.54	59.78
	Public Works	14.31	27.92
	Forestry and Wild Life	14.25	20.33
	Social Security and Welfare	12.71	1.81
	Food Storage and Warehousing	10.97	2.72
	Interest Receipts, Dividends and Profits	9.58	20.84
	Crop Husbandry	8.04	10.71
	Urban Development	7.49	2.16
	Labour and Employment	5.97	7.10
	Pension and Misc. General Services	5.33	26.53
	Stationery and Printing	4.97	9.52
	Education, Sports, Art and Culture	4.79	5.36
	Minor Irrigation	4.78	6.08
	Animal Husbandry	4.65	7.48
	Fisheries	3.80	6.92
	Housing	3.03	4.92
	Other Special Area Programme	2.86	4.60
	Tourism	2.01	2.94
	Village and Small Industries	1.92	2.03
	Others	2.83	4.37
	Total B	21,96.83	43,49.35

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Contd.)

		(₹ in crore)	
		(Actuals)	
	Description	2019-2020 (1 April 2019 to 30 October 2019)	2018-19
	Revenue Receipts-(Concl.)		
II.	GRANTS FROM GOVERNMENT OF INDIA		
C.	Grants-		
	Grants-in-Aid from Central Government-		
	Centrally Sponsored Schemes-	41,80.91	76,07.90
	Central Assistance/ Share	41,40.66	75,72.45
	Externally Aided Projects- Grants for Centrally Sponsored Schemes	40.25	35.45
	Finance Commission Grants-	1,00,47.61	1,35,34.01
	Post Devolution Revenue Deficit Grant	82,49.50	1,29,52.00
	Grants for Rural Local Bodies	12,19.61	2,03.81
	Grants for Urban Local Bodies	1,73.50	1,25.30
	Grants-in-Aid for State Disaster Response Fund	4,05.00	2,52.90
	Other Transfer/ Grants to States/ Union Territories with Legislature-	14,14.31	19,23.30
	Grants under Proviso to Article 275 (1) of the Constitution	54.10	20.52
	Grants from Central Road Fund	1,20.84	3,44.75
	Special Assistance	2,07.37	96.03
	Compensation for Loss of Revenue arising out of Implementation of GST	10,32.00	14,62.00
	Total C	1,56,42.83	2,30,65.21
	Total Revenue Receipts (A+B+C)	3,00,51.98	5,12,30.71
III.	CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D.	Capital Receipts-		
	Disinvestment Proceeds	-	-
	Others	-	-
	Total D	-	-

3. STATEMENT OF RECEIPTS-(CONSOLIDATED FUND)-(Concl.d.)

		(₹ in crore)	
		(Actuals)	
	Description	2019-2020 (1 April 2019 to 30 October 2019)	2018-19
E.	Public Debt Receipts-		
	Internal Debt-	1,88,14.53	2,53,32.28
	Market Loans	38,83.00	66,84.00
	WMA[1] from the R B I	1,48,03.07	1,82,41.94
	Bonds	-	4.03
	Loans from Financial Institutions	1,28.46	4,02.31
	Special Securities issued to National Small Savings Fund	-	-
	Loans and Advances from Central Government-	4.47	3.94
	Loans for Centrally Sponsored Plan Schemes	-	-
	Other Loans	-	-
	Other Loans for States/ Union Territory with Legislature Schemes	4.47	3.94
	Total E	1,88,19.00	2,53,36.22
F.	Loans and Advances by State Government (Recoveries)[2]	1.62	4.23
G.	Inter-State Settlement	-	-
	Total Receipts in Consolidated Fund[3] (A+B+C+D+E+F+G)	4,88,72.60	7,65,71.16

[1] Ways and Means Advances/ Overdraft taken from Reserve Bank of India (RBI).

[2] Details are in Statement 7 Volume-I and 18 Volume-II.

[3] Details are in Statement 14 and 17 Volume-II.

4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
A.	General Services-				
A.1	Organs of State-	6,71.39	-	-	6,71.39
	Parliament/ State/ Union Territory Legislatures	22.97	-	-	22.97
	President, Vice President/ Governor/ Administrator of Union Territories	6.57	-	-	6.57
	Council of Ministers	-	-	-	-
	Administration of Justice	1,46.10	-	-	1,46.10
	Elections	4,95.75	-	-	4,95.75
A.2	Fiscal Services-	36,74.11	-	-	36,74.11
	Land Revenue	1.74	-	-	1.74
	Stamps and Registration	24.74	-	-	24.74
	Collection of Other Taxes on Property and Capital Transactions	-	-	-	-
	State Excise	19.98	-	-	19.98
	Taxes on Sales, Trade etc.	2.89	-	-	2.89
	Taxes on Vehicles	9.14	-	-	9.14
	Collection Charges under State Goods and Services Tax	2,18.46	-	-	2,18.46
	Other Taxes and Duties on Commodities and Services	0.12	-	-	0.12
	Other Fiscal Services	2.36	-	-	2.36
	Interest Payments and Servicing of Debt	33,94.68	-	-	33,94.68
A.3	Administrative Services-	49,02.89	3,65.86	-	52,68.75
	Public Service Commission	5.74	-	-	5.74
	Secretariat-General Services	66.64	-	-	66.64
	District Administration	2,48.99	-	-	2,48.99
	Treasury and Accounts Administration	86.79	-	-	86.79
	Police	38,25.86	2,28.84	-	40,54.70
	Jails	41.58	-	-	41.58
	Stationery and Printing	22.88	0.69	-	23.57
	Public Works	3,69.85	1,34.49	-	5,04.34
	Vigilance	28.75	-	-	28.75
	Other Administrative Services	2,05.81	1.84	-	2,07.65

4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
A.4	Pension & Misc. General Services-	49,04.84	2.48	-	49,07.32
	Pensions and Other Retirement Benefits	49,03.48	-	-	49,03.48
	Miscellaneous General Services	1.36	2.48	-	3.84
	Total General Services	1,41,53.23	3,68.34	-	1,45,21.57
B.	Social Services-				
B.1	Education, Sports, Art & Culture (see note 1 below statement)-	44,27.64	1,34.33	-	45,61.97
	General Education	41,73.36	1,34.33	-	43,07.69
	Technical Education	63.26	-	-	63.26
	Sports and Youth Services	1,64.97	-	-	1,64.97
	Art and Culture	26.05	-	-	26.05
B.2	Health and Family Welfare-	19,44.43	1,49.09	-	20,93.52
	Medical and Public Health	18,46.17	1,49.09	-	19,95.26
	Family Welfare	98.26	-	-	98.26
B.3	Water Supply, Sanitation, Housing and Urban Development-	13,36.98	5,66.05	-	19,03.03
	Water Supply and Sanitation	9,20.70	1,01.44	-	10,22.14
	Housing	54.07	76.54	-	1,30.61
	Urban Development	3,62.21	3,88.07	-	7,50.28
B.4	Information and Broadcasting-	33.69	0.05	-	33.74
	Information and Publicity	33.69	0.05	-	33.74
B.5	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-	43.28	0.03	-	43.31
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	43.28	0.03	-	43.31
B.6	Labour and Labour Welfare-	24.82	-	-	24.82
	Labour and Employment	24.82	-	-	24.82

¹ Only Major head for booking Capital Outlay on account of General Education, Technical Education, Sports and Youth Services, Art and Culture.

4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

A. EXPENDITURE BY FUNCTION-(Contd.)					
Description		Revenue	Capital	L&A	Total
(₹ in crore)					
B.7	Social Welfare & Nutrition-	10,55.99	33.05	-	10,89.04
	Social Security and Welfare	5,82.62	33.05	-	6,15.67
	Nutrition	67.92	-	-	67.92
	Relief on Account of Natural Calamities	4,05.45	-	-	4,05.45
B.8	Others-	28.11	24.86	-	52.97
	Other Social Services	1.74	24.86	-	26.60
	Secretariat- Social Services	26.37	-	-	26.37
	Total Social Services	88,94.94	9,07.46	-	98,02.40
C.	Economic Services-				
C.1	Agriculture & Allied Activities-	14,68.08	87.55	-	15,55.63
	Crop Husbandry	2,77.32	26.00	-	3,03.32
	Soil & Water Conservation	41.93	0.58	-	42.51
	Animal Husbandry	2,86.49	7.02	-	2,93.51
	Dairy Development	-	-	-	-
	Fisheries	47.32	3.51	-	50.83
	Forestry & Wild Life	4,45.27	20.52	-	4,65.79
	Food, Storage and Warehousing	1,75.42	29.08	-	2,04.50
	Agricultural Research & Education	1,49.24	-	-	1,49.24
	Co-operation	24.06	0.84	-	24.90
	Other Agricultural Programmes	21.03	-	-	21.03
C.2	Rural Development-	2,35.46	22,39.06	-	24,74.52
	Special Programmes for Rural Development	13.13	-	-	13.13
	National Rural Employment	-	-	-	-
	Land Reforms	0.01	-	-	0.01
	Other Rural Development Programmes	2,22.32	22,39.06	-	24,61.38
C.3	Special Areas Programmes-	5,49.38	1,18.68	-	6,68.06
	Other Special Areas Programmes	5,49.38	1,18.68	-	6,68.06
C.4	Irrigation & Flood Control-	3,56.49	80.52	-	4,37.01
	Major Irrigation	5.36	-	-	5.36
	Medium Irrigation	39.22	6.35	-	45.57
	Minor Irrigation	2,28.13	14.75	-	2,42.88
	Command Area Development	18.87	0.76	-	19.63
	Flood Control & Drainage	64.91	58.66	-	1,23.57

4. STATEMENT OF EXPENDITURE-(CONSOLIDATED FUND)-(Contd.)

A. EXPENDITURE BY FUNCTION-(Concl'd.)					
	Description	Revenue	Capital	L&A	Total
(₹ in crore)					
C.5	Energy-	39,85.12	79.16	-	40,64.28
	Power	39,85.12	79.16	-	40,64.28
C.6	Industry & Minerals-	2,11.00	32.17	7.49	2,50.66
	Village & Small Industries	1,81.09	27.86	-	2,08.95
	Iron and Steel Industries	-	3.14	-	3.14
	Non- Ferrous Mining & Metallurgical Industries	29.91	1.17	-	31.08
	Other Industries & Minerals	-	-	7.49	7.49
C.7	Transport-	2,02.66	4,94.58	7.00	7,04.24
	Roads & Bridges	2,02.66	4,94.21	-	6,96.87
	Road Transport	-	0.37	7.00	7.37
C.8	Communication	-	-	-	-
C.9	Science , Technology & Environment-	24.22	0.58	-	24.80
	Ecology & Environment	24.22	-	-	24.22
	Other Scientific and Environment Research	-	0.58	-	0.58
C.10	General Economic Services-	1,63.40	1,13.93	-	2,77.33
	Secretariat- Economic Services	47.91	-	-	47.91
	Tourism	70.32	22.52	-	92.84
	Census Surveys & Statistics	39.30	-	-	39.30
	Investment in General Financial and Trading Institutions	-	-	-	-
	Other General Economic Services	5.87	91.41	-	97.28
	Total Economic Services	71,95.81	32,46.23	14.49	1,04,56.53
D.	Loans to Government Servants etc.-				
	Loans to Government Servants etc.	-	-	1.80	1.80
	Misc. Loans	-	-	-	-
	Total Loans to Government Servants etc.	-	-	1.80	1.80
E.	Public Debt-				
	Internal Debt of the State Government	-	-	1,56,06.86	1,56,06.86
	Loans and Advances from the Central Government	-	-	58.91	58.91
	Total Public Debt	-	-	1,56,65.77	1,56,65.77
F.	Inter-State Settlement	-	-	-	-
	Total Consolidated Fund of State Expenditure	3,02,43.98	45,22.03	1,56,82.06	5,04,48.07

4 STATEMENT OF EXPENDITURE-

B. EXPENDITURE				
Object of Expenditure		2019-2020		
		(1 April 2019 to 30 October 2019)		
		Revenue	Capital	Total
(1)		(2)	(3)	(4)
(₹ in crore)				
1	Salary	1,30,85.76	0.04	1,30,85.80
2	Pensions and Gratuities	49,03.47	-	49,03.47
3	Interest	33,55.41	-	33,55.41
4	Purchase of Power	27,15.50	-	27,15.50
5	Civil Works/Works	0.06	17,65.83	17,65.89
6	Grants-in-Aid	11,28.38	68.96	11,97.34
7	Subsidy	7,00.00	6.47	7,06.47
8	Ladakh Autonomous Hill Development Council	5,39.25	1,18.78	6,58.03
9	Relief and Rehabilitation	4,86.73	-	4,86.73
10	Honorarium to SPO's/VDC/Anganwari Workers etc.	3,07.25	4.30	3,11.55
11	Prime Minister Gramin Sadak Yojana	-	2,66.01	2,66.01
12	Maintenance and Repairs	2,53.91	-	2,53.91
13	Election Expenditure	2,07.51	-	2,07.51
14	Transportation/ Handling Charges	2,05.35	0.20	2,05.55
15	Electricity Charges	2,03.47	-	2,03.47
16	Cash Assistance	1,79.10	-	1,79.10
17	Material and Supplies	1,13.08	17.39	1,30.47
18	Transferred to Reserve and Deposit Fund	1,20.84	-	1,20.84
19	Outsourcing of Upkeep	1,05.72	-	1,05.72
20	Stipend and Scholarship	82.75	0.11	82.86
21	Construction Works	79.19	-	79.19
22	Machinery and Equipment	73.95	2.00	75.95
23	Drugs and Instruments	64.41	-	64.41
24	Lease Charges	51.99	-	51.99
25	Office Expenses	51.51	0.07	51.58
26	Suspense	49.33	-	49.33
27	Travelling Expenses	41.08	-	41.08
28	Rent of Hotels	31.86	-	31.86
29	Rent, Rate and Taxes	29.61	0.78	30.39
30	Advertisement and Publicity	25.24	0.04	25.28
31	POL	25.01	-	25.01
32	Diet Expenses	21.35	-	21.35
33	Compensation	16.40	-	16.40
34	Cost Price Paddy, Wheat, Sugar etc.	-	15.49	15.49
35	Medical Reimbursement	10.69	-	10.69
36	Civic Action Programme	8.28	-	8.28
37	Rural Electrification Works	7.56	-	7.56
38	Drainage	-	6.00	6.00
39	Telephone	5.35	-	5.35
40	Mid-Day Meals	-	4.98	4.98
41	Amar Nath Yatra	4.58	-	4.58
42	Awards	3.61	-	3.61
43	Furniture and Furnishings	3.12	-	3.12
44	Books, Periodicals and Publications	2.89	-	2.89
45	Wages	1.16	-	1.16
46	Nutrition	-	0.04	0.04

(CONSOLIDATED FUND)-(Contd.)

BY NATURE					
2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
(5)	(6)	(7)	(8)	(9)	(10)
(₹ in crore)			(₹ in crore)		
2,41,49.86	2.24	2,41,52.10	1,61,20.40	2.94	1,61,23.34
75,18.60	-	75,18.60	54,08.32	-	54,08.32
52,08.68	-	52,08.68	46,62.87	-	46,62.87
52,65.02	-	52,65.02	30,35.59	-	30,35.59
6,98.90	63,33.62	70,32.52	20.72	53,76.94	53,97.66
33,16.85	8.73	33,25.58	27,21.31	32.80	27,54.11
12,05.14	99.18	13,04.32	11,54.34	1,52.00	13,06.34
8,26.49	3,17.69	11,44.18	5,57.90	2,25.73	7,83.63
4,65.58	6.70	4,72.28	-	-	-
5,31.28	15.66	5,46.94	4,44.71	0.47	4,45.18
12,78.72	-	12,78.72	8,92.56	17.11	9,09.67
3,91.04	4.20	3,95.24	5,29.79	15.47	5,45.26
2,05.67	-	2,05.67	25.71	-	25.71
1,55.18	1,08.91	2,64.09	81.05	19.67	1,00.72
3,57.12	-	3,57.12	-	-	-
2,46.38	-	2,46.38	1,94.41	-	1,94.41
2,46.61	55.09	3,01.70	1,82.25	11.27	1,93.52
3,44.75	-	3,44.75	3,32.57	-	3,32.57
2,01.43	-	2,01.43	1,44.33	0.02	1,44.35
1,50.52	0.19	1,50.71	1,48.16	0.43	1,48.59
-	2,02.47	2,02.47	46.09	85.35	1,31.44
80.09	27.78	1,07.87	57.48	34.75	92.23
1,21.36	0.68	1,22.04	1,17.83	0.48	1,18.31
80.26	-	80.26	51.07	-	51.07
2,31.47	1.83	2,33.30	2,00.97	13.09	2,14.06
60.00	-	60.00	48.59	-	48.59
64.99	1.07	66.06	70.64	0.39	71.03
88.46	-	88.46	76.94	-	76.94
73.88	0.04	73.92	86.07	0.71	86.78
52.33	0.33	52.66	47.67	0.21	47.88
50.09	0.50	50.59	53.15	1.55	54.70
35.17	-	35.17	30.54	0.16	30.70
45.91	-	45.91	30.26	-	30.26
-	1,77.16	1,77.16	-	2,85.31	2,85.31
34.79	-	34.79	32.89	-	32.89
13.73	-	13.73	15.08	0.03	15.11
17.04	-	17.04	18.99	0.20	19.19
-	-	-	-	11.10	11.10
12.35	-	12.35	13.37	0.02	13.39
0.15	29.78	29.93	1.21	1,10.45	1,11.66
11.45	-	11.45	12.59	-	12.59
6.58	0.19	6.77	7.28	-	7.28
15.84	-	15.84	-	-	-
10.98	0.08	11.06	-	-	-
2.42	0.02	2.44	19.32	0.26	19.58
11.66	0.19	11.85	16.48	2.04	18.52

4 STATEMENT OF EXPENDITURE-

B. EXPENDITURE				
Object of Expenditure		2019-2020		
		(1 April 2019 to 30 October 2019)		
		Revenue	Capital	Total
(1)		(2)	(3)	(4)
(₹ in crore)				
47	Economic Reconstructiuon Agency	-	-	-
48	Minor Works	-	-	-
49	Agriculture Universities	-	-	-
50	Constitutency Development Fund	-	-	-
51	Transmission and Distribution	-	-	-
52	Sarva Shiksha Abhiyan	-	-	-
53	Modernisation of Police	-	-	-
54	Flood Control	-	-	-
55	Central Road Fund	-	-	-
56	Irrigation Works	-	-	-
57	Acquisition of Land	-	-	-
58	Forest Territorial	-	-	-
59	Border Area Development Programme	-	-	-
60	Maintenance Charges	-	-	-
61	Ex-Gratia Relief	-	-	-
62	Infrastructure Development DIC	-	-	-
63	Power Generation Schemes	-	-	-
64	Carriage	-	-	-
65	Maintenance of Vehicles	-	-	-
66	Construction of Buildings	-	-	-
67	Minimum Needs Programme	-	-	-
68	Boarding, Lodging and Transport Charges	-	-	-
69	Power Charges	-	-	-
70	Infrastructural Facilities for Migrant Camps	-	-	-
71	Accelerated Power Development Reform Programme (APDRP)	-	-	-
72	Non-Functional Buildings	-	-	-
73	Improvement of Existing Water Supply Schemes	-	-	-
74	Minor Irrigation	-	-	-
75	Reconstruction of Bridges	-	-	-
76	Others	10,32.70	23,04.27	33,36.97
77	Deduct(Recoveries,Sale of food grains,Amount transferred to Reserve Fund and Deposit Account etc.)	(-)90.43	(-)59.73	(-)1,50.16
	TOTAL	3,02,43.98	45,22.03	3,47,66.01

(CONSOLIDATED FUND)-(Concl.)**BY NATURE-(Concl.)**

2018-19			2017-18		
Revenue	Capital	Total	Revenue	Capital	Total
(5)	(6)	(7)	(8)	(9)	(10)
₹ in crore)			₹ in crore)		
-	1,52.66	1,52.66	-	3,28.10	3,28.10
2.80	2,99.63	3,02.43	-	-	-
-	10.50	10.50	-	25.50	25.50
1.68	-	1.68	2,13.95	-	2,13.95
-	0.74	0.74	-	1,30.19	1,30.19
10,44.68	-	10,44.68	9,40.30	-	9,40.30
-	-	-	-	61.23	61.23
-	-	-	-	56.46	56.46
-	-	-	-	27.03	27.03
-	-	-	0.04	15.14	15.18
-	-	-	-	15.07	15.07
-	-	-	-	9.78	9.78
-	-	-	-	9.45	9.45
-	-	-	0.26	2.21	2.47
-	-	-	2.05	-	2.05
-	-	-	-	1.00	1.00
-	-	-	-	0.85	0.85
-	-	-	0.02	0.31	0.33
-	-	-	0.18	-	0.18
-	-	-	0.16	0.01	0.17
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	0.11	-	0.11
-	-	-	-	-	-
-	-	-	-	1,02.54	1,02.54
-	-	-	-	0.05	0.05
-	-	-	-	8,93.29	8,93.29
13,25.21	5,77.78	19,03.89	20,47.92	22,73.72	43,21.64
(-)1,69.22	(-)22.05	(-)1,91.27	-	-	-
5,60,89.97	84,13.58	6,45,03.55	4,09,16.49	1,03,52.88	5,12,69.37

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2018-2019	Progressive Expenditure upto 2018-2019	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019*
(₹ in crore)						
A- Capital Account of General Services-						
4047-	Capital Outlay on Other Fiscal Services	-	4.07	-	4.07	
4055-	Capital Outlay on Police	3,25.28	11,28.03	2,28.84	13,56.87	
4058-	Capital Outlay on Stationery and Printing	2.84	34.26	0.69	34.95	
4059-	Capital Outlay on Public Works	4,56.59	60,18.84	1,34.49	61,53.33	
4070-	Capital Outlay on Other Administrative Services	6.94	1,02.55	1.84	1,04.39	
4075-	Capital Outlay on Miscellaneous General Services	26.43	1,60.73	2.48	1,63.21	
Total-A-Capital Account of General Services		8,18.08	74,48.48	3,68.34	78,16.82	
B- Capital Account of Social Services-						
(a) Capital Account of Education, Sports, Art and Culture-						
4202-	Capital Outlay on Education, Sports, Art and Culture	7,93.54	68,48.20	1,34.33	69,82.53	
Total-B(a)-Capital Account of Education, Sports, Art and Culture		7,93.54	68,48.20	1,34.33	69,82.53	
(b) Capital Account of Health and Family Welfare-						
4210-	Capital Outlay on Medical and Public Health	8,74.36	47,57.13	1,49.09	49,06.22	
4211-	Capital Outlay on Family Welfare	-	7.97	-	7.97	
Total-B(b)-Capital Account of Health and Family Welfare		8,74.36	47,65.10	1,49.09	49,14.19	
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development-						
4215-	Capital Outlay on Water Supply and Sanitation	5,23.24	78,45.32	1,01.44	79,46.76	
4216-	Capital Outlay on Housing	6.46	2,97.53	76.54	3,74.07	
4217-	Capital Outlay on Urban Development	4,70.83	46,06.83	3,88.07	49,94.90	
Total-B(c)-Capital Account of Water Supply, Sanitation, Housing and Urban Development		10,00.53	1,27,49.68	5,66.05	1,33,15.73	

* Not applicable across the Statement due to re-organisation of Jammu and Kashmir State from 31 October 2019.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-2019	Progressive Expenditure upto 2018-2019	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
B- Capital Account of Social Services- (Concl'd.)						
(d) Capital Account of Information and Broadcasting-						
4220-	Capital Outlay on Information and Publicity	1.06	33.44	0.05	33.49	
Total-B (d)-Capital Account of Information and Broadcasting		1.06	33.44	0.05	33.49	
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes-						
4225-	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	35.53	3,05.35	0.03	3,05.38	
Total-B (e)-Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		35.53	3,05.35	0.03	3,05.38	
(g) Capital Account of Social Welfare and Nutrition-						
4235-	Capital Outlay on Social Security and Welfare	1,22.20	27,44.58	33.05	27,77.63	
4236-	Capital Outlay on Nutrition	19.97	3,70.83	-	3,70.83	
Total-B(g)-Capital Account of Social Welfare and Nutrition		1,42.17	31,15.41	33.05	31,48.46	
(h) Capital Account of Other Social Services-						
4250-	Capital Outlay on Other Social Services	48.38	3,47.75	24.86	3,72.61	
Total-B(h)- Capital Account of Other Social Services		48.38	3,47.75	24.86	3,72.61	
Total-B-Capital Account of Social Services		28,95.57	2,81,64.93	9,07.46	2,90,72.39	

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-2019	Progressive Expenditure upto 2018-2019	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
C- Capital Account of Economic Services-						
(a) Capital Account of Agriculture and Allied Activities-						
4401-	Capital Outlay on Crop Husbandry	2,13.35	19,20.40	26.00	19,46.40	
4402-	Capital Outlay on Soil and Water	8.32	3,90.37	0.58	3,90.95	
4403-	Capital Outlay on Animal Husbandry	38.63	3,64.41	7.02	3,71.43	
4404-	Capital Outlay on Dairy Development	-	11.56	-	11.56	
4405-	Capital Outlay on Fisheries	11.37	2,18.79	3.51	2,22.30	
4406-	Capital Outlay on Forestry and Wild Life	47.88	9,12.92	20.52	9,33.44	
4408-	Capital Outlay on Food, Storage and Warehousing	2,53.02	32,38.41	29.08	32,67.49	
4415-	Capital Outlay on Agricultural Research and Education	20.18	3,36.08	-	3,36.08	
4416-	Investments in Agricultural Financial	-	#	-	#	
4425-	Capital Outlay on Co-operation	3.75	4,00.77	0.84	4,01.61	
4435-	Capital Outlay on Other Agricultural Programmes	-	4.07	-	4.07	
Total-C(a)-Capital Account of Agricultural & Allied Activities		5,96.50	77,97.78	87.55	78,85.33	
(b) Capital Account of Rural Development-						
4515-	Capital Outlay on Other Rural Development Programmes	18,05.20	80,20.30 \$	22,39.06	1,02,59.36	
Total-C(b)-Capital Account of Rural Development		18,05.20	80,20.30 \$	22,39.06	1,02,59.36	

Negligible ₹ 0.40 lakh only.

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-2019	Progressive Expenditure upto 2018-2019	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
C- Capital Account of Economic Services-						
(Contd.)						
(c) Capital Account of Special Areas Programmes-						
4575-	Capital Outlay on Other Special Areas Programmes	3,17.66	35,70.14	1,18.68	36,88.82	
Total-C(c)-Capital Account of Special Areas Programmes		3,17.66	35,70.14	1,18.68	36,88.82	
(d) Capital Account of Irrigation and Flood Control-						
4701-	Capital Outlay on Major and Medium Irrigation	14.58	12,51.31	6.35	12,57.66	
4702-	Capital Outlay on Minor Irrigation	83.40	20,45.88	14.75	20,60.63	
4705-	Capital Outlay on Command Area Development.	-	3,21.30	0.76	3,22.06	
4711-	Capital Outlay on Flood Control Projects	1,79.52	16,37.34	58.66	16,96.00	
Total-C(d)-Capital Account of Irrigation and Flood Control		2,77.50	52,55.83	80.52	53,36.35	
(e) Capital Account of Energy-						
4801-	Capital Outlay on Power Projects	2,06.16	1,41,33.64	79.16	1,42,12.80	
Total-C(e)- Capital Account of Energy		2,06.16	1,41,33.64	79.16	1,42,12.80	(A)

(A) An amount of ₹ 1,67.00 crore has been proforma reduced to the balance as on 31 March 2013 due to rectification of previous misclassification intimated by State Government.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-2019	Progressive Expenditure upto 2018-2019	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
C- Capital Account of Economic Services-						
(Contd.)						
(f) Capital Account of Industry and Minerals-						
4851-	Capital Outlay on Village and Small Industries	1,12.29	17,90.73	27.86	18,18.59	
4852-	Capital Outlay on Iron and Steel Industries	2.07	2,06.10 §	3.14	2,09.24	
4853-	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries	1.72	76.53	1.17	77.70	
4854-	Capital Outlay on Cement and Non-Metallic Mineral Industries	-	0.24	-	0.24	
4858-	Capital Outlay on Engineering Industries	-	1.25	-	1.25	
4860-	Capital Outlay on Consumer Industries	-	31.34	-	31.34	
4875-	Capital Outlay on Other Industries	-	0.06	-	0.06	
4885-	Capital Outlay on Industries and Minerals	-	42.73	-	42.73	
Total-C(f)-Capital Account of Industry and Minerals		1,16.08	21,48.98 §	32.17	21,81.15	
(g) Capital Account of Transport-						
5054-	Capital Outlay on Roads and Bridges	7,98.70	1,32,13.98	4,94.21	1,37,08.19	
5055-	Capital Outlay on Road Transport	22.60	2,62.88	0.37	2,63.25	
5056-	Capital Outlay on Inland Water Transport	-	27.74	-	27.74	
Total-C(g)- Capital Account of Transport		8,21.30	1,35,04.60	4,94.58	1,39,99.18	

§ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
C- Capital Account of Economic Services-						
(Contd.)						
(h) Capital Account of Communication-						
5275-	Capital Outlay on Other Communication Services	-	0.02	-	0.02	
Total-C(h)-Capital Account of Communication		-	0.02	-	0.02	
(i) Capital Account of Science Technology and Environment-						
5425-	Capital Outlay on Other Scientific and Environmental Research	8.04	1,58.76	0.58	1,59.34	
Total-C(i)- Capital Account of Science Technology and Environment		8.04	1,58.76	0.58	1,59.34	
(j) Capital Account of General Economic Services-						
5452-	Capital Outlay on Tourism	93.60	22,62.26	22.52	22,84.78	
5465-	Investments in General Financial and Trading Institutions	-	6,08.19	-	6,08.19 (B)	

(B) An amount of ₹ 28.10 crore has been proforma reduced to the balance as on 31 March 2010 due to Capital disinvestment by the State Government.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE -(Contd.)

Major Head	Description	Expenditure during 2018-19	Progressive Expenditure upto 2018-19	Expenditure during 2019-2020 (1 April 2019 to 30 October 2019)	Progressive Expenditure upto 2019-2020 (ending 30 October 2019)	Increase (+)/ Decrease(-) in percentage during 1 April 2019 to 30 October 2019
(₹ in crore)						
C- Capital Account of Economic Services- (Concl.)						
(j) Capital Account of General Economic Services- (Concl.)						
5475-	Capital Outlay on Other General Economic Services	4,57.89	54,04.82	91.41	54,96.23	
Total-C(j)-Capital Account of General Economic Services		5,51.49	82,75.27	1,13.93	83,89.20	
Total-C-Capital Account of Economic Services		46,99.93	6,28,65.32	32,46.23	6,61,11.55	
Grand Total		84,13.58	9,84,78.73	45,22.03	10,30,00.76	(C)

(C) An amount of ₹ 28.10 crore and ₹ 1,67.00 crore has been proforma reduced from expenditure to end of the year due to Capital disinvestment and adjustment of previous misclassification respectively. Please refer foot note (A) and (B) under Major Heads 5465 and 4801 of this Statement also.

Explanatory Notes

(i) The total investment of Government in the share capital of various concerns at the end of 2017-18, 2018-19 and 2019-20 (ending 30 October 2019) was ₹ 6,53.52 crore, ₹ 6,89.42 crore and ₹ 34,28.03* crore respectively. No Dividends was credited to the Government Accounts during 2017-18, 2018-19 and 2019-20 (ending 30 October 2019) respectively.

* During 2019-20 (1 April 2019 to 30 October 2019), though the Government has not made any investment, however, the PSU's concerned has shown revised investment of ₹ 34,28.03 crore against ₹ 6,89.42 crore as on 31 March 2019 resulting in difference of ₹ 27,38.61 crore between two set of figures. Please refer para 3-iv (b) "Notes to Accounts" Volume-I. Details of investment are given in Statement No: 8 and 19.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-(Concl.)

The summary of the financial results of the working of the departmentally managed Government undertakings accounted for under Capital heads of account as disclosed by the latest proforma account is given below:-

Proforma Accounts : The proforma accounts of the under mentioned undertakings have not been received from the departmental officers so far (August 2020) for the periods indicated against each undertaking :-

Major Head of Account	Name of the Undertaking	Period for which due
4058- Capital Outlay on Stationery and Printing	1 Government Press, Srinagar	1968-69 and onwards (August 2020)
	2 Government Press, Jammu	1968-69 and onwards (August 2020)
4408- Capital Outlay on Food, Storage and Warehousing	1 Consumer Affairs and Public Distribution Department, Srinagar	1975-76 (Revised Account) and onwards (August 2020)
	2 Consumer Affairs and Public Distribution Department, Jammu	1973-74 to 1997-98 and 1999-2000 and onwards. However, Proforma Accounts for 1998-99 have been finalized during 2002-03 (August 2020)

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities							
Nature of Borrowings	Balance as on 1 April 2019	Receipts during 1 April 2019 to 30 October 2019	Repayments during 1 April 2019 to 30 October 2019	Balance as on 30 October 2019	Net Increase (+)/ Decrease (-) during 1 April 2019 to 30 October 2019		As a <i>per cent</i> of total liabilities
A Public Debt -	Amount per cent						
	(₹ in crore)						
6003 Internal Debt of the State Government[1]	4,22,21.42	1,88,14.53	1,56,06.86	4,54,29.09	(+)32,07.67	(+)08	54
Market Loans	3,09,46.65	38,83.00	5,38.85	3,42,90.80	(+)33,44.15	(+)11	41
WMA[2]	5,32.38	1,48,03.07	1,46,43.34	6,92.11	(+)1,59.73	(+)30	01
Bonds	35,37.55	-	-	35,37.55	-	-	04
Loans from Financial Institutions	37,02.54	1,28.46	2,92.69	35,38.31	(-)1,64.23	(-)04	04
Special Securities issued to National Small Savings Fund	35,02.30	-	1,31.98	33,70.32	(-)1,31.98	(-)04	04
6004 Loans and Advances from the Central Government-	12,91.57	4.47	58.91	12,37.13	(-)54.44	(-)04	01
Non-Plan Loans	96.29	-	-	96.29	-	-	*
Loans for State/Union Territory Plan Schemes	11,13.49	-	58.47	10,55.02	(-)58.47	(-)05	01
Loans for Central Plan Schemes	-	-	-	-	-	-	-
Loans for Centrally Sponsored Plan Schemes	-	-	-	-	-	-	-

[1] Details are in Statement No 17 Volume-II.

[2] WMA: Ways and Means Advances.

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

* Negligible across the Statement.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)

Statement of Public Debt and Other Liabilities -(Concl.)							
Nature of Borrowings	Balance as on 1 April 2019	Receipts during 1 April 2019 to 30 October 2019	Repayments during 1 April 2019 to 30 October 2019	Balance as on 30 October 2019	Net Increase (+)/ Decrease (-) during (1 April 2019 to 30 October 2019)	As a per cent of total liabilities	
A Public Debt -(Concl.)	Amount					per cent	
(₹ in crore)							
6004 Loans and Advances from the Central Government- (Concl.)							
Other Loans	47.04	-	-	47.04	-	-	*
Centrally Sponsored Schemes	-	-	-	-	-	-	-
Other Loans for States/ Union Territory with Legislature	34.75	4.47	0.44	38.78	(+)4.03	(+)12	*
Total Public Debt	4,35,12.99	1,88,19.00	1,56,65.77	4,66,66.22	(+)31,53.23	(+)07	56
B Other Liabilities- Public Account-							
Small Savings, Provident Funds etc.	2,62,42.26	36,62.66	27,43.30	2,71,61.62	(+)9,19.36	(-)04	32
Reserve Funds Bearing Interest	8,92.25	4,39.38	71.01	12,60.62	(+)3,68.37	(+)41	02
Reserve Funds not Bearing Deposits Bearing Interest	15,94.15	62.46	1,22.66	15,33.95	(-)60.20	(-)04	02
Deposits not Bearing	1,21.68	5,15.47	5,83.48	53.67	(-)68.01	(-)56	*
Total Other Liabilities	67,31.05	21,43.97	20,14.46	68,60.56	(+)1,29.51	(+)02	08
Total Public Debt and Other Liabilities	7,90,94.38	2,56,42.94	2,12,00.68	8,35,36.64 ^(A)	(+)44,42.26	(+)06	100

(A) Excluding Receipts on account of UDAY Bonds under Internal Debt to the extent of ₹ 35,37.55 crore (₹ 21,40.00 crore of 2015-16 and ₹ 13,97.55 crore of 2016-17) the total Liabilities of the Government are ₹ 7,99,99.08 crore ending 30 October 2019.

(B) Figures are under reconciliation with Government (October 2020).

For details on amortization arrangements, service of debt etc. explanatory notes to this statement at pages 32, 33 and 34 may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)

Explanatory Notes to Statement 6

1 Amortisation arrangements -

Government has not made any amortization arrangement for repayment of loans taken from Government of India.

2 Loans from Small Savings Fund -

Loans out of the collection in the "Small Savings Schemes" and "Public Provident Fund" in the Post Offices are being shared between the State Government and the Central Government in the ratio of 3:1. A separate Fund viz. "National Small Savings Fund" was created in 1999-2000 for the purpose of release of loans out of Small Savings Collections. No loans were received during the period from 01-04-2019 to 30-10-2019, however, ₹ 1,31.98 crore were repaid during the said period. The balance outstanding at the end of 30 October 2019 was ₹ 33,70.32 crore which was 7.15 *per cent* of the total Public Debt of the State Government as on 30 October 2019.

3 Loans and Advances from Government of India:-

Details are given in Statement No.17.

As a result of write off of loans outstanding, by the various Ministries of Government of India, no amount was overdue against the Government of Jammu and Kashmir at the end of 2018-19. However, during the period from 01-04-2019 to 30-10-2019 an amount of ₹ 95.38 crore (Principal ₹ 58.91 crore and interest ₹ 36.47 crore) fell due for repayment to the Government of India. Against the total amount of ₹ 95.38 crore, full amount (Principal ₹ 58.91 crore and interest ₹ 36.47 crore) was adjusted as recovered by the Ministry of Finance, Government of India directly for the period from 01-04-2019 to 30-10-2019. No amount was thus overdue on Loans from the Central Government at the end of year 2019-20 (ending 30-10-2019).

4 Internal debt of the State Government :- It comprises long term loans raised from open market, borrowings of temporary character to cover resource gaps and loans obtained by the Government from Autonomous bodies.

- (i) Open Market Loans:- All loans raised by the Government from open market which have a currency of more than one year are grouped under this category of debt.
- (ii) Full particulars of various outstanding loans are given in Statement No. 17 and Annexure to Statement No 17.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Contd.)**Explanatory Notes to Statement 6-(Contd.)****5 Service of Debt -**

Interest on Debt and Other Obligations – The outstanding gross Debt and Other Obligations and the total net amount of interest charges met from Revenue during 2018-19 and for the period from 1 April 2019 to 30 October 2019 were as shown below:-

	2019-20 (ending 30-10-2019)	2018-19	Net Increase (+)/ Decrease (-) during 1 April 2019 to 30 October 2019 (₹ in crore)
(i) Gross Debt and Other Obligations outstanding at the end of the year -			
(a) Public Debt and Small Savings, Provident Funds etc.	7,38,27.84	6,97,55.25	(+40,72.59
(b) Other Obligations	97,08.80	93,39.13	(+3,69.67
Total (i)	8,35,36.64	7,90,94.38	(+)44,42.26
(ii) Interest paid by the Government-			
(a) On Public Debt and Small Savings, Provident Funds etc.	33,15.78	49,61.22	(-)16,45.44
(b) On Other Obligations	39.63	2,47.46	(-)2,07.83
Total (ii)	33,55.41	52,08.68	(-)18,53.27
(iii) Deduct-			
(a) Interest received on Loans and Advances given by the Government	0.31	0.81	(-)0.50
(b) Interest realised on Investment of Cash Balances	1.70	9.04	(-)7.34
Total (iii)	2.01	9.85	(-)7.84
(iv) Net Interest charges	33,53.40	51,98.83	(-)18,45.43

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES-(Concl.d.)**Explanatory Notes to Statement 6-(Concl.d.)****5 Service of Debt - (Concl.d.)**

Interest on Debt and Other Obligations – The outstanding gross Debt and Other Obligations and the total net amount of interest charges met from Revenue during 2018-19 and for the period from 1 April 2019 to 30 October 2019 were as shown below:-

	2019-20 (ending 30-10-2019)	2018-19	Net Increase (+/ Decrease (-) during 1 April 2019 to 30 October 2019 (₹ in crore)
(v) Percentage of gross interest {item (ii)} to total Revenue Receipts	11.17	10.20	(+0.97)
(vi) Percentage of net interest { item (iv)} to total Revenue Receipts	11.16	10.18	(+0.98)

There were in addition certain other receipts and adjustments totaling ₹ 7.57 crore such as interest received from Departmental Commercial Undertakings and others. If these are also deducted, the net burden of interest on the Revenue would be ₹ 33,47.53 crore which works out to 11.14 *per cent* of the total Revenue Receipt.

The Government received Nil during the year as dividend on investments in various undertakings.

6 Appropriation for reduction or avoidance of debt.

State Government set up Sinking Fund with effect from 2011-12 and an amount of ₹ 39.27 crore has been transferred to the Fund during 1 April 2019 to 30 October 2019.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section:1 Summary of Loans and Advances: Loanee group-wise							
Sectors/ Loanee Groups ¹	Balance on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write-off of Irrecove- rable loans and advances	Balance on 30 October 2019 (2+3)-(4+5)	Net increase/ decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
General Services-							
Statutory Corporations	-	-	-	-	-	-	-
Government Companies	-	-	-	-	-	-	-
Total – General Services	-	-	-	-	-	-	-
Social Services-							
Universities/ Academic Institutions	-	-	-	-	-	-	-
Panchayati Raj Institutions	-	-	-	-	-	-	-
Municipalities/ Municipal Councils/Municipal Corporations	12.74	-	-	-	12.74	-	Information awaited
Urban Development Authorities	1.91	-	-	-	1.91	-	from
Housing Boards	2.90	-	-	-	2.90	-	Government
State Housing Corporation	-	-	-	-	-	-	(October
Statutory Corporations	-	-	-	-	-	-	2020)
Government Companies	-	-	-	-	-	-	-
Co-operative Societies/ Co-operative Corporations/ Banks	-	-	-	-	-	-	-
Others	1,29.26	-	0.33	-	1,28.93	(-)0.33	-
Total- Social Services	1,46.81	-	0.33	-	1,46.48	(-)0.33	-

(1) For details please refer to Statement No. 18 Volume II.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

(i) Summary of Loans and Advances: Loanee group wise-(Concl'd.)							
Sectors/Loanee Groups ¹	Balance on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write-off of Irrecove- rable loans and advances	Balance on 30 October 2019 (2+3)-(4+5)	Net increase/ decrease during 01-04-2019 to 30-10-2019	Interest payment in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
Economic Services-							
Panchayati Raj Institutions	0.01	-	-	-	0.01	-	Information awaited from Government (October 2020)
Municipalities/ Municipal Councils/ Municipal Corporations	-	-	-	-	-	-	
Urban Development Authorities	-	-	-	-	-	-	
Statutory Corporations	4,04.23	7.00	-	-	4,11.23	(+7.00)	
Government Companies	4,88.94	7.49	0.63	-	4,95.80	(+6.86)	
Co-operative Societies/ Co-operative Corporations/ Banks	9.77	-	-	-	9.77	-	
Others	6,55.60	-	0.02	-	6,55.58	(-)0.02	
Total- Economic Services	15,58.55	14.49	0.65	-	15,72.39	(+)13.84	
Govt. Servants							
Govt. Servants	20.41	1.80	0.64	-	21.57	(+1.16)	
Total Govt. Servants	20.41	1.80	0.64	-	21.57	(+)1.16	
Total – Loans and Advances	17,25.77	16.29	1.62	-	17,40.44 s	(+)14.67	

\$ Please refer foot Note 'A' below Major Head-6801 Statement No. 18 Volume-II. Also refer foot note 'A' below Major Head-4801 Statement No.16 Volume II.

Following are the cases of a loan having been sanctioned as "loan in perpetuity"

(₹ in crore)					
Sl.No	Loanee entity	Year of Sanction	Sanction Order No.	Amount	Rate of interest
Data/ information awaited from Government (October 2020)					

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04- 2019 to 30-10-2019 (2-6)	Interest payments in arrears (A)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-[1]							
B- Loans for Social Services-							
(a) Education, Sports, Art and Culture-							
6202- Loans for Education, Sports, Art and Culture-							
01- General Education-							
203- University and Higher Education	^	-	-	-	^	-	
600- General	1.59	-	0.05	-	1.54	(-)0.05	
<i>Total-01</i>	1.59	-	0.05	-	1.54	(-)0.05	
02- Technical Education-							
800- Other Loans	3.90	-	0.02	-	3.88	(-)0.02	
<i>Total-02</i>	3.90	-	0.02	-	3.88	(-)0.02	
03- Sports and Youth Services-							
800- Other Loans	0.05	-	0.01	-	0.04	(-)0.01	
<i>Total-03</i>	0.05	-	0.01	-	0.04	(-)0.01	
Total-6202	5.54 \$	-	0.08	-	5.46	(-)0.08	
Total-(a)-Education, Sports, Art and Culture	5.54 \$	-	0.08	-	5.46	(-)0.08	
(b) Health and Family Welfare-							
6210- Loans for Medical and Public Health-							
01- Urban Health Services-							
800- Other Loans	0.24	-	0.01	-	0.23	(-)0.01	
<i>Total-01</i>	0.24	-	0.01	-	0.23	(-)0.01	

(A) Information across the Statement awaited from Government (October 2020).

[1] For details refer Section 1 of Detailed Statement No. 18 Volume-II.

^ Negligible less than ` 0.01 crore across the Statement.

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04- 2019 to 30-10-2019 (2-6)	Interest payments in arrears (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(b) Health and Family Welfare-(Concl'd.)							
6210- Loans for Medical and Public Health-(Concl'd.)							
<i>03- Medical Education, Training and Research-</i>							
105- Allopathy	1.25	-	-	-	1.25	-	-
200- Other Systems	0.01	-	^	-	0.01	^	-
<i>Total-03</i>	<u>1.26</u>	<u>-</u>	<u>^</u>	<u>-</u>	<u>1.26</u>	<u>^</u>	<u>-</u>
<i>04- Public Health-</i>							
800- Other Loans	^	-	-	-	^	-	-
<i>Total-04</i>	<u>^</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>^</u>	<u>-</u>	<u>-</u>
<i>80- General-</i>							
800- Other Loans	0.44	-	^	-	0.44	^	-
<i>Total-80</i>	<u>0.44</u>	<u>-</u>	<u>^</u>	<u>-</u>	<u>0.44</u>	<u>^</u>	<u>-</u>
Total-6210	1.94	-	0.01	-	1.93	(-)0.01	-
6211- Loans for Family Welfare-							
800- Other Loans	^	-	-	-	^	-	-
Total-6211	<u>^</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>^</u>	<u>-</u>	<u>-</u>
Total-(b)-Health and Family Welfare	1.94	-	0.01	-	1.93	(-)0.01	-

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(c) Water Supply, Sanitation, Housing and Urban Development-							
6216- Loans for Housing-							
<i>02- Urban Housing-</i>							
201- Loans to Housing Boards-							
Middle Income Group Housing Schemes	0.57	-	-	-	0.57	-	
800- Other Loans	1.80	-	-	-	1.80	-	
<i>Total-02</i>	<u>2.37</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2.37</u>	<u>-</u>	
<i>03- Rural Housing-</i>							
201- Loans to Housing Boards	2.90	-	-	-	2.90	-	
800- Other Loans	1.83	-	-	-	1.83	-	
<i>Total-03</i>	<u>4.73</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4.73</u>	<u>-</u>	
Total-6216	<u>7.10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7.10</u>	<u>-</u>	
6217- Loans for Urban Development-							
<i>01- State Capital Development-</i>							
191- Loans to Local Bodies, Corporations, etc.-							
Loans to Municipalities	5.17	-	-	-	5.17	-	
Loans to Development Authority, Srinagar	1.92	-	-	-	1.92	-	
<i>Total-191</i>	<u>7.09</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7.09</u>	<u>-</u>	
800- Other Loans	4.14	-	-	-	4.14	-	
<i>Total-01</i>	<u>11.23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11.23</u>	<u>-</u>	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(c) Water Supply, Sanitation, Housing and Urban Development-(Concltd.)							
6217- Loans for Urban Development-(Concltd.)							
<i>03- Integrated Development of Small and Medium Towns-</i>							
191- Loans to Local Bodies, Corporations etc.	7.56	-	-	-	7.56	-	
<i>Total-03</i>	<u>7.56</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7.56</u>	<u>-</u>	
<i>60- Other Urban Development Schemes-</i>							
800- Other Loans-							
Loans for Development of Fruit Market	1.27	-	-	-	1.27	-	
Other Loans	8.14	-	-	-	8.14	-	
<i>Total-60</i>	<u>9.41</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9.41</u>	<u>-</u>	
Total-6217	28.20	-	-	-	28.20	-	
Total-(c)- Water Supply, Sanitation Housing and Urban Development							
	35.30	-	-	-	35.30	-	
(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes -							
6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-							
<i>01- Welfare of Scheduled Castes-</i>							
800- Other Loans	0.08	-	-	-	0.08	-	
Total-01	<u>0.08</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.08</u>	<u>-</u>	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(e) Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes -(Concl'd.)							
6225- Loans for Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes- (Concl'd.)							
<i>02- Welfare of Scheduled Tribes -</i>							
800- Other Loans	0.04	-	-	-	0.04	-	
<i>Total-02</i>	<u>0.04</u>	-	-	-	<u>0.04</u>	-	
<i>03- Welfare of Backward Classes-</i>							
800- Other Loans	0.01	-	-	-	0.01	-	
<i>Total-03</i>	<u>0.01</u>	-	-	-	<u>0.01</u>	-	
Total-(e)-Welfare of Scheduled Castes, Scheduled Tribes and other Backward classes	<u>0.13</u>	-	-	-	<u>0.13</u>	-	
(g) Social Welfare and Nutrition-							
6235 Loans for Social Security and Welfare-							
<i>01- Rehabilitation-</i>							
112- Relief and Rehabilitation of Persons affected by Indo- Pak Conflict, 1971							
(i) Loans to Persons in Border Areas Affected by Raids and Military Operations	0.49	-	-	-	0.49	-	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)

Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(g) Social Welfare and Nutrition-(Contd.)							
6235 Loans for Social Security and Welfare-(Contd.)							
<i>01- Rehabilitation- (Concl.)</i>							
112- Relief and Rehabilitation of Persons affected by Indo- Pak Conflict, 1971-(Concl.)							
(ii) Loans to Chamb and Jourian Refugees	3.95	-	-	-	3.95	-	
Total-112	4.44	-	-	-	4.44	-	
202- Other Rehabilitation Schemes	0.61	-	-	-	0.61	-	
Total-01	5.05	-	-	-	5.05	-	
<i>02- Social Welfare-</i>							
190- Loans to Public Sector and other Undertakings							
	87.67	-	0.23	-	87.44	(-)0.23	
Total-02	87.67	-	0.23	-	87.44	(-)0.23	
<i>60- Other Social Security and Welfare Programmes-</i>							
200- Other Programmes-							
Loans to Gold Smiths	0.38	-	-	-	0.38	-	
800- Other Loans-							
(i) Other Social Security and Welfare Programmes	4.63	-	-	-	4.63	-	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)

Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Contd.)							
(g) Social Welfare and Nutrition-(Concl.)							
6235 Loans for Social Security and Welfare-(Concl.)							
<i>60- Other Social Security and Welfare Programmes-</i>							
<i>(Concl.)</i>							
800- Other Loans-(Concl.)							
(ii) Distress Loans	0.96	-	0.01	-	0.95	(-)0.01	
Total-800	5.59	-	0.01	-	5.58	(-)0.01	
Total-60	5.97	-	0.01	-	5.96	(-)0.01	
Total-6235	98.69	-	0.24	-	98.45	(-)0.24	
6245- Loans for Relief on account of Natural Calamities-							
<i>03- Fire and other Calamities -</i>							
800- Other Loans -							
(i) Loans to sufferers from Fire and other Calamities	4.48	-	-	-	4.48	-	
(ii) Natural Calamities	0.60	-	-	-	0.60	-	
Total-800	5.08	-	-	-	5.08	-	
Total-03	5.08	-	-	-	5.08	-	
Total-6245	5.08	-	-	-	5.08	-	
Total-(g)-Social Welfare and Nutrition	1,03.77	-	0.24	-	1,03.53	(-)0.24	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
B- Loans for Social Services-(Concl'd.)							
(h) Other Social Services-							
6250- Loans for other Social Services-							
60- Others							
800- Other Loans-							
Employment	0.13 \$	-	-	-	0.13	-	-
Total-6250	0.13 \$	-	-	-	0.13	-	-
Total-(h)-Other Social Services	0.13 \$	-	-	-	0.13	-	-
Total-B-Loans for Social Services	1,46.81	-	0.33	-	1,46.48	(-)0.33	-
C- Loans for Economic Services -							
(a) Loans for Agriculture and Allied Activities -							
6401- Loans for Crop Husbandry-							
106- High Yielding Varieties Programmes	0.38	-	-	-	0.38	-	-
111- Agricultural Education	6.99	-	^	-	6.99	^	-
113- Agricultural Engineering	2.90	-	-	-	2.90	-	-
119- Horticulture and Vegetable Crops	0.47	-	-	-	0.47	-	-
800- Other Loans-							
(i) Taccavi Advances	1.29	-	0.01	-	1.28	(-)0.01	-
(ii) Other Agricultural Loans	7.32	-	0.01	-	7.31	(-)0.01	-
Total-800	8.61	-	0.02	-	8.59	(-)0.02	-
Total-6401	19.35 \$	-	0.02	-	19.33	(-)0.02	-
6402- Loans for Soil and Water Conservation -							
102- Soil Conservation	0.05	-	-	-	0.05	-	-
Total-6402	0.05	-	-	-	0.05	-	-

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(a) Loans for Agriculture and Allied Activities -(Contd.)							
6403- Loans for Animal Husbandry-							
109- Extension and Training	0.43	-	-	-	0.43	-	
800- Other Loans	0.08	-	^	-	0.08	^	
Total-6403	0.51	-	^	-	0.51	^	
6404- Loans for Dairy Development-							
102- Dairy Development Projects	0.30	-	-	-	0.30	-	
Total-6404	0.30	-	-	-	0.30	-	
6406- Loans for Forestry and Wild Life-							
104- Forestry- Loans for Forest	0.02	-	-	-	0.02	-	
Total-6406	0.02	-	-	-	0.02	-	
6425- Loans for Co-operation-							
107- Loans to Credit Co-operatives-							
(i) Loans to Co-operative Banks	0.45	-	-	-	0.45	-	
(ii)Advances to Co-operative Banks for Procurement of local Grain	0.78	-	-	-	0.78	-	
(iii) Debentures of Land Development Bank	0.65	-	-	-	0.65	-	
Total-107	1.88	-	-	-	1.88	-	

§ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES- (Contd.)							
C- Loans for Economic Services -(Contd.)							
(a) Loans for Agriculture and Allied Activities -(Concl'd.)							
6425- Loans for Co-operation-(Concl'd.)							
108- Loans to Other Co-operatives-							
(i) Loans to Consumer Co-operatives	0.24	-	-	-	0.24	-	
(ii)Other Loans	4.05	-	-	-	4.05	-	
(iii)Other Co-operatives	1.34	-	-	-	1.34	-	
Total-108	5.63	-	-	-	5.63	-	
190- Loans to Public Sector and other Undertakings-							
(i) Industrial Co-operatives	0.26	-	-	-	0.26	-	
Total-6425	7.77	-	-	-	7.77	-	
6435- Loans for other Agricultural Programmes-							
<i>01- Marketing and Quality Control-</i>							
190- Loans to Public Sector and other Undertakings (J&K HPMC Ltd.)	12.67	-	-	-	12.67	-	
Total-01	12.67	-	-	-	12.67	-	
Total-6435	12.67	-	-	-	12.67	-	
Total-(a)-Loans for Agriculture and Allied Activities	40.67	-	0.02	-	40.65	(-)0.02	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(b) Loans for Rural Development-							
6515- Loans for other Rural Development Programmes-							
101- Panchayati Raj	0.01	-	-	-	0.01	-	
102- Community Development	0.04	-	-	-	0.04	-	
Total-6515	0.05	-	-	-	0.05	-	
Total-(b)-Loans for Rural Development	0.05	-	-	-	0.05	-	
(c) Loans for Special Areas Programmes-							
6575- Loans for other Special Areas Programmes-							
<i>02- Backward Areas-</i>							
299- Development of Ladakh	1.36	-	-	-	1.36	-	
<i>Total-02</i>	1.36	-	-	-	1.36	-	
<i>60- Others-</i>							
800- Other Loans	0.07	-	-	-	0.07	-	
<i>Total-60</i>	0.07	-	-	-	0.07	-	
Total-6575	1.43	-	-	-	1.43	-	
Total-(c)-Loans for Special Areas Programmes	1.43	-	-	-	1.43	-	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(e) Energy-							
6801- Loans for Power Projects-							
800- Loans to Electricity Board(1)JKPDC	85.05	-	-	-	85.05	-	-
Total-6801	85.05	-	-	-	85.05 (A)	-	-
Total-(e)-Energy	85.05	-	-	-	85.05	-	-
(f) Loans for Industry and Minerals -							
6851- Loans for Village and Small Industries-							
101- Industrial Estates	^	-	-	-	^	-	-
102- Small Scale Industries-							
(i) Industrial Loans	4.22	-	^	-	4.22	^	-
(ii) Loans to Petty Traders, Artisans and Craftsmen	0.45	-	-	-	0.45	-	-
(iii) Other Miscellaneous Loans to Small Scale Industries	3.60	-	-	-	3.60	-	-
Total-102	8.27	-	^	-	8.27	^	-
103- Handloom Industries	2.63	-	-	-	2.63	-	-
105- Khadi and Village Industries	^	-	-	-	^	-	-
108- Power Loom Industries	0.24	-	-	-	0.24	-	-
200- Other Village Industries-							
(i) Other Village Industries	25.54	-	-	-	25.54	-	-
(ii)Other Loans	0.31	-	-	-	0.31	-	-
Total-200	25.85	-	-	-	25.85	-	-
Total-6851	36.99	-	^	-	36.99	^	-

(A) An amount of ₹ 1,67.00 crore has been proforma increased to the balance as on 31st March 2013 due to rectification of previous misclassification intimated by State Government. Please refer foot note (A) below Major Head-4801, Statement No. 5 Volume-I

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(f) Loans for Industry and Minerals -(Contd.)							
6853- Loans for Non-Ferrous Mining and Metallurgical Industries-							
<i>01- Mineral Exploration and Development-</i>							
800- Other Loans-							
Loans to J&K Minerals	1.86	-	-	-	1.86	-	
<i>Total-01</i>	<u>1.86</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.86</u>	<u>-</u>	
<i>60- Other Mining and Metallurgical Industries-</i>							
800- Other Loans-							
Metallurgical Industries	0.12	-	-	-	0.12	-	
<i>Total-60</i>	<u>0.12</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.12</u>	<u>-</u>	
Total-6853	<u>1.98</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.98</u>	<u>-</u>	
6858 Loans for Engineering Industries-							
<i>02- Other Industrial Machinery Industries-</i>							
800- Other Loans							
	0.34	-	-	-	0.34	-	
<i>Total-02</i>	<u>0.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.34</u>	<u>-</u>	
Total-6858	<u>0.34</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.34</u>	<u>-</u>	
6860 Loans for Consumer Industries-							
<i>60- Others-</i>							
600- Others							
	10.04	-	-	-	10.04	-	
<i>Total-60</i>	<u>10.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10.04</u>	<u>-</u>	
Total-6860	<u>10.04</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10.04</u>	<u>-</u>	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(f) Loans for Industry and Minerals -(Concl.)							
6885- Loans for other Industries and Minerals-							
<i>01- Loans to Industrial Financial Institutions-</i>							
190- Loans to Public Sector and other Undertakings-							
Loans to Agro- Industries	44.47	-	-	-	44.47	-	
Assistance to Public Sector Units	78.76	7.49	-	-	86.25	(+)7.49	
Ways and Means Advances (J&K Industries Ltd.)							
	3,05.43	-	-	-	3,05.43	-	
Total-190	4,28.66	7.49	-	-	4,36.15	(+)7.49	
800- Other loans -							
Assistance to Public Sector Undertakings	2,08.98	-	-	-	2,08.98	-	
Total-01	6,37.64	7.49	-	-	6,45.13	(+)7.49	
<i>02- Development of Backward Areas-</i>							
190- Loans to Public Sector and Other Undertakings-							
Pilot Project (Rural Industrialisation)	30.49	-	-	-	30.49	-	
Total-02	30.49	-	-	-	30.49	-	
<i>60- Others-</i>							
800- Other Loans	75.29	-	0.63	-	74.66	(-)0.63	
Total-60	75.29	-	0.63	-	74.66	(-)0.63	
Total-6885	7,43.42	7.49	0.63	-	7,50.28	(+)6.86	
Total-(f)-Loans for Industry and Minerals	7,92.77	7.49	0.63	-	7,99.63	(+)6.86	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Contd.)							
Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Contd.)							
C- Loans for Economic Services -(Contd.)							
(g) Transport-							
7055- Loans for Road Transport-							
101- Loans in Perpetuity to Road Transport Corporation-							
Loans for Transporters	2,21.35	-	-	-	2,21.35		
190- Loans to Public Sector and Other Undertakings-							
Loans to Jammu and Kashmir State Road Transport Corporation Limited	3,76.73	7.00	-	-	3,83.73	(+)7.00	
Total-7055	5,98.08	7.00	-	-	6,05.08	(+)7.00	
7075- Loans for other Transport Services-							
<i>01- Roads and Bridges-</i>							
800- Other Loans-							
District and other Roads	5.54	-	-	-	5.54	-	
Total-7075	5.54	-	-	-	5.54	-	
Total-(g)-Transport	6,03.62	7.00	-	-	6,10.62	(+)7.00	
(j) General Economic Services-							
7452- Loans for Tourism-							
<i>60- Others-</i>							
190- Loans to Public Sector and Other Undertakings							
Undertakings	14.94	-	-	-	14.94	-	
800- Other Loans	1.28	-	-	-	1.28	-	
Total-7452	16.22	-	-	-	16.22	-	

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-(Contd.)

Section 2 : Summary of Loans and Advances-Sector-wise-(Concl.)

Head of account	Balance as on 1 April 2019	Disbursements during 01-04-2019 to 30-10-2019	Repayments during 01-04-2019 to 30-10-2019	Write off of irrecover- able loans and Advances	Balance as on 30 October 2019	Net increase /decrease during 01-04-2019 to 30-10-2019 (2-6)	Interest payments in arrears
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(₹ in crore)							
F - LOANS AND ADVANCES-(Concl.)							
C- Loans for Economic Services -(Concl.)							
(j) General Economic Services-(Concl.)							
7475- Loans for other General Economic Services-							
101- General Financial Institutions	9.07	-	-	-	9.07	-	
102- Trading Institutions	9.67	-	-	-	9.67	-	
Total-7475	18.74	-	-	-	18.74	-	
Total-(j)-General Economic Services	34.96	-	-	-	34.96	-	
Total C-Loans for Economic Services	15,58.55	14.49	0.65	-	15,72.39	(+)13.84	
7610- Loans to Government Servants etc.-							
201- House Building Advances	17.66	1.80	0.63	-	18.83	(+)1.17	
202- Advances for Purchase of Motor Conveyances	2.03	-	0.01	-	2.02	(-)0.01	
203- Advances for Purchase of Other Conveyances	0.22	-	-	-	0.22	-	
204- Advances for Purchase of Computers	^	-	-	-	^	-	
800- Other Advances-							
(i) Other Advances	0.50	-	-	-	0.50	-	
Total-7610	20.41	1.80	0.64	-	21.57	(+)1.16	
Grand Total	17,25.77	16.29	1.62	-	17,40.44 \$	(+)14.67	

\$ Please refer foot note (A) below Major Head- 6801 of this Statement. Also refer foot Note (A) below Major Head-4801 Statement No. 5, Volume-I

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- (Contd.)					
Section: 3 Summary of repayments in arrears from Loanee entity					
Loanee-Entity	Amount of arrears as on 30 October 2019			Earliest period to which arrears relate	Total loans outstanding against Entity on 30 October 2019
	Principal	Interest	Total		

(₹ in crore)

Information awaited from Government (October 2020)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT- (Concl'd.)

Section: 3 Summary of repayments in arrears from Loanee entity-(Concl'd.)

- (a) DETAILED LOAN ACCOUNTS MAINTAINED BY ACCOUNTANT GENERAL'S OFFICE: In respect of loans advanced to Government Servants , the detailed accounts of which are kept in the Accounts Office, total principal amounting to ₹ 11.54 crore as detailed below was in arrears at the end of 2019-2020 (ending 30-10-2019).

S.No.	Head of Account	Arrears as on 30.10.2019 (₹ in crore)	
		Principal	Interest
1	7610-Loans to Government Servants, etc.-		
	201-House Building Advances (A)	10.51	0.39
	202-Advances for purchase of Motor Conveyances	1.03	0.04
	Total	11.54	0.43

(A) While the detailed accounts of House Building Advances are kept in the Accountant General's Office, the detailed accounts of loans for Low / Middle Income Group Housing Schemes are kept by Departmental Officers.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the share capital of different concerns for 2018-19 and 2019-20 (ending 30-10-2019)						
(₹ in crore)						
Name of the Concern (A)	2019-20 (ending 30-10-2019)			2018-19		
	Number of concerns	Investment at the end of 30 October 2019	Dividend/ Interest received during 1 April 2019 to 30 October 2019	Number of concerns	Investment at the end of the year	Dividend/ Interest received during the year
1 Statutory Corporation	3	3,74.33	Nil	3	3,55.64	Nil
2 Rural Banks	2	45.82	Nil	2	12.85	Nil
3 Government Companies	37	29,59.71	Nil	25	2,82.76	Nil
4 Other Joint Stock Companies and Partnership	2	0.34	Nil	2	0.34	Nil
5 Co-operative Institution and Local Bodies	8	47.83	Nil	8	37.83	Nil
TOTAL	52 (B)	34,28.03 ^(B) _(C)	Nil	40	6,89.42	Nil

(A) For details please refer Statement No. 19 in Volume-II.

(B) Though there is no investment during 1 April 2019 to 30 October 2019 made by the Government, however, the agencies concerned have furnished revised figures for the period ending 2018-19. Accordingly, previous figures depicted in Finance Accounts differs by ₹ 27,38.61 crore including 12 new Corporations incorporated this year (₹ 96.65 crore ending 2018-19) . Please refer also para 3 (iv) "Notes to Accounts" Volume-I

(C) The figures are under reconciliation with Government and PSUs concerned (October 2020).

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and other Institutions during the year and sums guaranteed outstanding as on the 30 October 2019 in various Sectors are given below:-

(₹ in crore)																
Sr. No.	Sector (No. of Guarantees within bracket)	Maximum Amount Guaranteed during the year		Outstanding at the beginning of 2019-20		Additions during the 1 April 2019 to 30 October 2019		Deletions during 1 April 2019 to 30 October 2019		Invoked during 1 April 2019 to 30 October 2019		Outstanding at the end 30 October 2019 (A)		Guarantee commission or fee (B)		Other material details
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Discharged	Not Discharged	Principal	Interest	Received	Receivable	
1	Power(2)*	6,53.70	-	19,16.43	-	-	-	(-)16,87.12	-	-	-	2,29.31 \$	-	-	-	-
2	Cooperative (6)*	1,02.16	-	35.37	-	-	-	(-)0.58	-	-	-	34.79	-	-	-	-
3	State Financial Corporation (1)*	50.00	-	-	-	(+)45.03	-	-	-	-	-	45.03	-	-	-	-
4	Other Institutions(7)*	1,03.08(C)	-	1,18.40	1.95	(+)24.54	-	-	(-)0.30	-	-	1,42.94	1.65	-	-	-
5	Total (16)*	9,08.94	-	20,70.20	1.95	(+)69.57	-	(-)16,87.70	(-)0.30	-	-	4,52.07 (D)	1.65	-	-	-

* Figures in brackets indicate the number of Institutions.

(A) The amount of Guarantees outstanding at the close of 30 October 2019 as shown in the State Budget 2019-20 are at variance with those shown in the Statement. Matter is under correspondance with the State Government as well as agencies concerned, details are awaited (October 2020).

(B) Total commission/fee received by the State Government ending 30 October 2019 is ₹ 8.22 crore (₹ 3.22 crore in 2016-17, ₹ 2.00 crore in 2017-18 and ₹ 3.00 crore in 2018-19).

(C) Does not include amount of Guarantees given by the State Government to the EDI/ State Rehabilitation Council as it is under reconciliation with Audit office/ State Government (October 2020).

(D) For details please refer Statement No. 20 Volume-II.

\$ The details of Guarantee given by the Government to Jammu and Kashmir Power Development Corporation is awaited from Government/ Corporation concerned (October 2020).

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash						
Name/ Category of the Grantee	Total funds released as Grants-in-aid			Funds allocated for creation of Capital Assets out of total released shown in column (No. 2)#		
	01-04-2019 to 30-10-2019			01-04-2019 to 30-10-2019		
	State Fund Expenditure	Central Assistance (including CSS/CS)	Total	State Fund Expenditure	Central Assistance (including CSS/CS)	Total
1	2			3		
(₹ in crore)						
1 Urban Local Bodies-						
(i) Municipal Corporations	-	-	-	-	-	-
(ii) Municipalities/ Municipal Councils	95.14	-	95.14	-	-	-
(iii) Others	2,16.62	-	2,16.62	-	-	-
2 Public Sector Undertakings -						
(i) Government Companies	-	-	-	-	-	-
(ii) Statutory Corporations	29.03	-	29.03	-	-	-
3 Autonomous Bodies-						
(i) Universities	3,61.92	-	3,61.92	-	-	-
(ii) Development Authorities	28.45	-	28.45	-	-	-
(iii) Cooperative Institutions	0.75	-	0.75	-	-	-
(iv) Others	23.36	-	23.36	-	-	-
4 Non-Government Organisations	23.72	-	23.72	-	-	-
5 Others	40.52	3,77.84	4,18.36	-	-	-
Total	8,19.51	3,77.84	11,97.35 \$	-	-	-

Information is awaited from State Government (October 2020).

\$ Includes ₹ 68.97 crore met from Capital Expenditure. Please refer Annexure-B to "Notes to Accounts" Vol-I.

(ii) Grants-in-aid given in kind

The information in respect of the Grants-in-aid given in kind is awaited from State Government (October 2020).

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2019-2020			2018-2019		
	01-04-2019 to 30-10-2019					
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
Expenditure Heads (Revenue Account)	33,94.15	2,68,49.83	3,02,43.98	52,77.80	5,08,12.17	5,60,89.97
Expenditure Heads (Capital Account)	-	45,22.03	45,22.03	-	84,13.58	84,13.58
Disbursement under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,56,65.77	16.29	1,56,82.06	2,06,46.61	69.15	2,07,15.76
Total	1,90,59.92	3,13,88.15	5,04,48.07	2,59,24.41	5,92,94.90	8,52,19.31
E. Public Debt-						
Internal Debt of the State Government	1,56,06.86	-	1,56,06.86	2,05,29.39	-	2,05,29.39
Loans and Advances from the Central Government	58.91	-	58.91	1,17.22	-	1,17.22
F. Loans and Advances-						
Loans for General Services	-	-	-	-	-	-
Loans for Social Services	-	-	-	-	-	-
Loans for Economic Services	-	14.49	14.49	-	67.98	67.98
Loans to Government Servants, etc.	-	1.80	1.80	-	1.17	1.17
Loans for Misc. Purpose	-	-	-	-	-	-

(a) Detailed Account is given in Statement No. 17 and 18 Volume-II.

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE-(Concl.d.)

Particulars	Actuals					
	2019-2020			2018-19		
	01-04-2019 to 30-10-2019					
	Charged	Voted	Total	Charged	Voted	Total

(₹ in crore)

G. Inter-State Settlement-

Inter-State Settlement

- - - - - -

H. Transfer to Contingency Fund-

Transfer to Contingency Fund

- - - - - -

(i) The percentage of Charged Expenditure and Voted Expenditure to total Expenditures during 2018-19 and for the period from 1 April 2019 to 30 October 2019 was as under:-

Year	Percentage of total Expenditure	
	Charged	Voted
2018-2019	30.42	69.58
2019-20 (01-04-2019 to 30-10-2019)	37.78	62.22

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 30 October 2019)**

	On 1 April 2019	During the Period 01-04-2019 to 30-10-2019	On 30 October 2019
(₹ in crore)			
CAPITAL AND OTHER EXPENDITURE-			
Capital Expenditure-			
Public Works	60,18.84	1,34.49	61,53.33
Other General Services	14,29.64	2,33.85	16,63.49
Social Services-			
Education, Sports, Art and Culture	68,48.20	1,34.33	69,82.53
Health and Family Welfare	47,65.10	1,49.09	49,14.19
Water Supply, Sanitation, Housing and Urban Development	1,27,49.68	5,66.05	1,33,15.73
Information and Broadcasting	33.44	0.05	33.49
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3,05.35	0.03	3,05.38
Social Welfare and Nutrition	31,15.41	33.05	31,48.46
Other Social Services	3,47.75	24.86	3,72.61
Total- Social Services	2,81,64.93	9,07.46	2,90,72.39
Economic Services-			
Agriculture and Allied Activities	77,97.78	87.55	78,85.33
Rural Development	80,20.30 \$	22,39.06	1,02,59.36
Special Areas Programmes	35,70.14	1,18.68	36,88.82
Irrigation and Flood Control	52,55.83	80.52	53,36.35
Energy	1,41,33.64	79.16	1,42,12.80 (A)
Industry and Minerals	21,48.98 \$	32.17	21,81.15
Transport	1,35,04.60	4,94.58	1,39,99.18
Communication	0.02	-	0.02
Science, Technology and Environment	1,58.76	0.58	1,59.34
General Economic Services	82,75.27	1,13.93	83,89.20 (A)
Total- Economic Services	6,28,65.32	32,46.23	6,61,11.55 (A)
Total-Capital Expenditure	9,84,78.73	45,22.03	10,30,00.76 (A)
Loans and Advances-			
Social Services-			
Education, Sports, Art and Culture	5.54	(-)0.08	5.46
Health and Family Welfare	1.94	(-)0.01	1.93

(A) Please refer foot note (A) and (B) below Major Heads 4801 and 5465, Statement No. 5 Volume-I. Also refer foot note (A) below Major Head 6801, Statement No. 18 Volume-II.

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT
TO THE END OF 2019-20 (ending 30 October 2019)- (Contd.)**

	On 1 April 2019	During the Period 01-04-2019 to 30-10-2019	On 30 October 2019
(₹ in crore)			
Loans and Advances-(Concl.)			
Social Services-(Concl.)			
Water Supply, Sanitation, Housing and Urban Development	35.30	-	35.30
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.13 \$	-	0.13
Social Welfare and Nutrition	1,03.77 \$	(-)0.24	1,03.53
Other Social Services	0.13	-	0.13
Total Social Services	1,46.81	(-)0.33	1,46.48
Economic Services -			
Agriculture and Allied Activities	40.67	(-)0.02	40.65
Rural Development	0.05	-	0.05
Special Areas Programmes	1.43	-	1.43
Energy	85.05	-	85.05 (B)
Industry and Minerals	7,92.77	6.86	7,99.63
Transport	6,03.62	7.00	6,10.62
General Economic Services	34.96	-	34.96
Total- Economic Services	15,58.55	13.84	15,72.39
Loans to Government Servants	20.41	1.16	21.57
Total-Loans and Advances	17,25.77	14.67	17,40.44 (B)
Total-Capital and Other Expenditure	10,02,04.50	45,36.70	10,47,41.20
Deduct			
Contribution from Contingency Fund			
Contribution from Miscellaneous Capital Receipts	28.10	-	28.10
Contributions from Development Funds, Reserve Funds etc.	-	-	-
Net- Capital and Other Expenditure	10,01,76.40	45,36.70	10,47,13.10
PRINCIPAL SOURCES OF FUNDS			
Revenue Surplus (+)/ Deficit (-) for 2019-20 (01-04-2019 to 30-10-2019)		(-)1,92.00	
Add- Adjustment on Account of Retirement/ Disinvestment	(-)28.10	-	(-)28.10

(B) Please refer foot note (A) below Major Head 6801, Statement No. 18 Volume-II. Also refer foot note (A) below Major Head 4801 Statement No. 16 Volume-II.

\$ Differs from previous Finance Accounts by ₹ 0.01 crore due to rounding.

12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE OTHER THAN ON REVENUE ACCOUNT

	On 1 April 2019	During the Period 01-04-2019 to 30-10-2019	On 30 October 2019
	(₹ in crore)		
PRINCIPAL SOURCES OF FUNDS			
Debt -			
Internal Debt of the State Government	4,22,21.42	32,07.67	4,54,29.09
Loans and Advances from the Central Government	12,91.57	(-)54.44	12,37.13
Small Savings, Provident Fund, etc.	2,62,42.26	9,19.36	2,71,61.62
TOTAL - Debt	6,97,55.25	40,72.59	7,38,27.84
Other Obligations-			
Contingency Fund	1.00	-	1.00
Reserve Funds	24,97.26	3,08.17	28,05.43
Deposits and Advances	68,40.04	61.50	69,01.54
Suspense and Miscellaneous (Other than amount closed to Government Account and Cash Balance Investment Account)	0.22	(-)3,49.46	(-)3,49.24
Remittances	27,64.71	82.78	28,47.49
TOTAL - Other Obligations	1,21,03.23	1,02.99	1,22,06.22
TOTAL - Debt and Other Obligations	8,18,58.48	41,75.58	8,60,34.06
Deduct - Cash Balance	1,11.17	(-)5,53.12	(-)4,41.95 #
Deduct - Investments	3,94.78	-	3,94.78
30-10-2019	-	-	-
Net Provision of funds	8,13,24.43	45,36.70	8,60,53.13 \$

Details of Investment awaited from Government (October 2020).

\$ Differs from ₹ 8,58,61.13 crore (₹ 8,13,24.43 crore Plus ₹ 45,36.70 crore) by plus ₹ 1,92.00 crore.

(₹ 1,92.00 crore Revenue Deficit). There was also a difference of ₹ 1,86,59.97 crore between the Capital and other Expenditure as on 30 October 2019 and the net provision of funds therefore, which represents cumulative Revenue Surplus and amount closed to Government Account.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 30 October 2019

Debit balance (₹ in crore)	Sector of the General Account	Name of Account	Credit balance (₹ in crore)
		Consolidated Fund	
8,43,40.79 [1]	A to D and, Part of L (MH 8680 only)	Government Account	
	E	Public Debt	4,66,66.22
17,40.44 \$	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	1.00
		Public Account	
	I	Small Savings, Provident Funds, etc.	2,71,61.62
	J	Reserve Funds	
		(i) Reserve Funds Bearing Interest	
		Gross Balance	12,71.48
10.86 ^		Investments	
		(ii) Reserve Funds not Bearing Interest	
		Gross Balance	15,33.95
		Investments	
	K	Deposits and Advances	
		(i) Deposits Bearing Interest	53.67
12.69		(ii) Deposits not Bearing Interest	68,60.56
		(iii) Advances	
	L	Suspense and Miscellaneous	
3,83.92 ^		Investments	
3,49.24		Other Items (Net)	
	M	Remittances	28,47.49
(-)4,41.95 *	N	Cash Balance	
8,63,95.99		TOTAL	8,63,95.99

[1] Please see page No.49 volume-I to understand how this figure is arrived at.

\$ Please refer foot note (A) below Major Heads 4801 and 6801 statement No. 5 Volume-I and Statement 18 Volume-II respectively.

^ Details of Investment awaited from Government (October 2020).

* As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Refer footnote '@' under Annexure to Statement No 2 at page No 7.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-(Concl.d.)

Explanatory Notes

B Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under revenue, capital and other transactions of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year (30 October 2019) is to be worked out and proved.

The other headings in the summary taken into account the balances under all accounts heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year (30 October 2019) has been arrived at as under:-

Debit (₹ in crore)	Details	Credit (₹ in crore)
7,96,26.76*	A. Amount at the Debit of Government Account on 1 April 2019	
-	B. Receipt Heads (Revenue Account)	3,00,51.98
-	C. Receipt Heads (Capital Account)	-
3,02,43.98	D. Expenditure Heads (Revenue Account)	
45,22.03	E. Expenditure Heads (Capital Account)	-
-	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	-
-	G. Amount at the Debit of Government Account on 30 October 2019	8,43,40.79
11,43,92.77	TOTAL	11,43,92.77

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the statement of 'Receipts, Disbursements and Contingency fund and Public Account' (Statement No.21) and that shown in separate Registers or other record maintained in the Account office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Appendix-VII A Volume-II.

(iv) Cases where details/ documents are awaited in connection with reconciliation of balances are detailed in Appendix-VII B Volume-II

* Please refer foot note (A) below Major Head 4801 Statement No. 5 Volume-I and Major Head 6801 Statement No. 18 Volume-II respectively.

NOTES TO ACCOUNTS

1. Summary of significant Accounting Policies

i Entity and Accounting Period

The Finance Accounts 2019-2020 (1 April 2019 to 30 October 2019) present the transactions of the State of Jammu and Kashmir prior to the 'Appointed Day' of 31 October 2019 in terms of Jammu and Kashmir Re-organisation Act, 2019. From this date the State of Jammu and Kashmir was bifurcated into two Union Territories viz. Union Territory of Jammu & Kashmir and Union Territory of Ladakh.

The Finance Accounts for the period from 1 April 2019 to 30 October 2019 have been compiled based on the initial accounts rendered by 132 Treasuries including 22 District Treasuries, and Advices of the Reserve Bank of India. From April 2016, the Government of Jammu and Kashmir switched over to Civil Accounting System, relating to Capital Section and from April 2017 relating to Revenue Section, in respect of Works and Forest Divisions. Accordingly, no Monthly Account was due from the Works and Forest Divisions during 1 April 2019 to 30 October 2019.

There were delays ranging from 01 to 70 days in the rendition of Monthly Accounts mostly by some Treasuries located in Leh and Kargil Districts of Ladakh Division during the period. However, no Accounts have been excluded at the end of the year 2019-2020 (ended 30 October 2019).

ii Basis of Accounting

With the exception of some Periodical Adjustments and Book Adjustments wherein actual cash flow does not take place (**Annexure-A**), the Accounts represent the actual cash receipts and disbursements of the State Government of Jammu and Kashmir during the period under report. Physical Assets such as buildings, machinery, equipment, vehicles etc. and Financial Assets such as Government investments, loans by the Government, etc., are shown at historical cost i.e. the value at the time of acquisition/ purchase or the value of original investment or loan. Physical Assets are not depreciated and financial assets are not amortised. Losses in Physical Assets at the end of their life have not been expensed or recognised. All retirement benefits disbursed during

1 April 2019 to 30 October 2019 have been reflected in the Accounts as expenditure. The pension liability of the Government as on 30 October 2019, i.e. the liability towards payment of retirement benefits for the past and the present services of its employees is not included in the accounts.

iii Currency in which Accounts are kept

The accounts of Government of the Jammu and Kashmir are maintained in Indian Rupees.

iv Form of Accounts

Under Article 150 of the Constitution of India, the Accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word “Form” used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept, but also the basis for selecting appropriate head of accounts under which the transactions are to be classified.

v Classification of Expenditure as Revenue or Capital

Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the objective of increasing assets of a material and long-term character or of reducing long-term liabilities. Further, as per Indian Government Accounting Standards (IGAS-2) expenditure on Grants-in-Aid (GIA) is to be classified as Revenue Expenditure in the books of the grantor regardless of end utilisation and as Revenue Receipt in the books of the recipient. Grants-in-Aid disbursed by the Government of India and the State Government to Autonomous Bodies and Special Purpose Vehicles executed through various agencies to meet the expenditure on Central and State Schemes or in the form of Assistance are also to be treated as Revenue Expenditure in the Accounts of the State Government.

The following transactions amounting to ₹ 104.79 crore, though of Revenue nature have been booked as Capital Expenditure, as per budgetary allocation on objects as shown below:

a Grants-in-Aid classified as Capital Expenditure

Contrary to the provisions of classification of Grants-in-Aid (GIA) as Revenue Expenditure in the Accounts, the State Government disbursed GIA amounting to ₹ 68.97 crore as Capital Expenditure.

b Operating cost and transportation/ handling charges of food grains.

The State Government's Consumer Affairs and Public Distribution Department booked expenditure of Revenue nature to the tune of ₹ 29.20 crore (₹ 0.41 crore under Major Head-4235/60/800 and ₹ 28.79 crore under Major Head-4408/01/101) on operational cost/ transportation/ handling charges of food grains as Capital Expenditure.

c Stipend and Scholarship booked under Capital Expenditure

The State Government budgeted and booked ₹ 0.11 crore on Stipend and Scholarship as Capital Expenditure.

d Subsidy booked under Capital Expenditure

The State Government incurred ₹ 6.47 crore on account of Subsidy and booked it as Capital Expenditure.

e Booking of Salary component under Capital Expenditure:

The State Government booked ₹ 0.04 crore on establishment Salary as Capital Expenditure.

The details are at Annexure-B.

vi. Compliance with Accounting Standards:

Government of India on the recommendations of Government Accounting Standard Advisory Board (GASAB) has notified Indian Government Accounting Standards (IGAS) for accounting, classification and disclosures of Guarantees given by the Government (IGAS-1), Grants- in- Aid disbursed by the Government (IGAS-2) and Loans and Advances made by the Government (IGAS-3). The State Government did not provide complete details as per format notified for disclosures and therefore, only the available information has been incorporated in the Annual Finance Accounts {Statement No. 7,9,10 (Vol-I),18,20 and Appendix-III (Vol-II)}.

2. Quality of Accounts

i. Goods and Services Tax (GST):

During the period from 1 April 2019 to 30 October 2019 the State's Goods and Services Tax (GST) collection was ₹ 873.00 crore. Since the collection was for a part of the financial year it is not comparable to that of the Revenue collected during previous financial year (₹ 1,584.45 crore during 2018-19). No advance Apportionment of Integrated Goods and Services Tax (IGST) was received during this period. In addition, the State received ₹ 1,929.04 crore as its share of net proceeds assigned to the States under Central Goods and Services Tax (CGST) as per the recommendation of the Fourteenth Finance Commission. The total receipts under Goods and Services Tax were ₹ 2,604.05 crore. The State also received, compensation of ₹ 1,032.00 crore on account of loss of Revenue arising out of implementation of GST during above period.

ii Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure'

Minor Head 800-Other Receipts/ Other Expenditure is intended to be operated only when the appropriate Minor Head has not been provided in the accounts. Routine operation of Minor Head-800 for budgeting and accounting renders the accounts opaque without identifying the Receipt/ Expenditure (as the case may be) to its appropriate object of Revenue or Expenditure. During the period from 1 April 2019 to 30 October 2019, ₹ 2,159.92 crore [including Revenue Receipt of ₹ 1,692.97 crore (representing ₹ 987.99 crore collection from consumers, ₹ 700.00 crore Subsidy by debit to Major Head-2801-"Power" and contra credit to Major Head-0801-"Power" on account of Sale of Power by Electricity Department and ₹ 4.98 crore Misc. Power Receipts) under 34 Revenue Major Heads of Accounts constituting about 7.19 *per cent* of the total Revenue Receipts of ₹ 30,051.98 crore, was recorded under the Minor Head-800-'Other Receipts'. Similarly, expenditure of ₹ 1,140.33 crore under 47 Major Heads of Accounts constituting about 3.28 *per cent* of total expenditure of ₹ 34,766.01 crore was booked under Minor Head-800-'Other Expenditure' for which no appropriate Minor Head is prescribed in the list of Major and Minor Heads of Account. Instances where a substantial proportion (50 *per cent* or more/ significant amount) of the receipts and expenditure under a Major Head was classified under the

Minor Head-800-Other Receipts/ Expenditure are listed at (**Annexure-C & D**) respectively.

iii Outstanding/ Un-adjusted Abstract Contingent (AC) Bills

In terms of Para 7.10 of the Jammu & Kashmir Financial Code Vol-I, the bills which are countersigned after payment, are drawn as advance payments on Abstract Contingent (AC) Bills. The subordinate officers are required to submit the Detailed Contingent (DC) Bills by the end of the month following that in which AC Bill is drawn to the Controlling Officer and the Controlling Officer is required to submit the same to the Accountant General duly countersigned within one month of its receipt. AC bills are required to be drawn on Form 28 of J&K Financial Code Vol-II, but in number of cases, the State Government is not using the prescribed Form instead same Bill Form is being used for ACs and Grants-in-Aid (GIAs) which results in difficulty in distinguishing between AC Bills and GIA Bills. Delayed submission or prolonged non-submission of DC Bills may affect the completeness and correctness of accounts.

As on 30 October 2019, DC Bills in respect of 2,298 AC Bills amounting to ₹ 7,226.48 crore drawn upto 31 August 2019 were not received as given below.

Year*	Number of pending DC bills	Amount (₹ in crore)
Upto 2017-18	1,933	2,341.39
2018-19	249	2,651.13
2019-20 (as on 30.10.2019)	116	2,233.96
Total	2,298	7,226.48

(* The year mentioned above relates to "Due year" i.e., after 2 months of actual drawal and adjustment upto 30 October 2019 account).

Majority of these DC Bills were awaited from the following Departments;

(₹ in crore)

Sl. No	Name of the Department	Amount Outstanding	Percentage of total outstanding amount of ₹ 7,226.48 crore as on 30 Oct. 2019
1.	Education	2,746.71	38.01
2.	Rural Development	2,288.90	31.67
3.	Home	518.11	7.17
4.	Revenue	451.96	6.25
5.	Agriculture	322.07	4.46
6.	Medical	163.34	2.26
7.	Industries	162.76	2.25

iv Outstanding Utilisation Certificates (UCs)

In terms of Para 10.19 of the Jammu and Kashmir Financial Code Vol-I, in cases in which conditions are attached to the utilisation of a grant in the form of a specification of a particular object of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grants-in-Aid (GIA) Bills are drawn is primarily responsible for certifying to the Accountant General, where necessary, the fulfilment of the conditions attached to the grant, unless there is any special rule or order to the contrary.

The Certificate shall be furnished within 18 months from the date of sanction of the grant in such form as may be agreed between the Accountant General and the Head of the Department concerned. Grants-in-Aid Bills are required to be drawn on Form F.C 40 of J&K Financial Code Volume-II, but in number of the cases, the State Government is not using the prescribed Form and instead same Bill Form is being used for ACs and GIAs which results in difficulty in distinguishing between AC Bills and GIA Bills.

The position of outstanding Utilisation Certificates (UCs) as on 30 October 2019 for the grants released upto 30 April 2018 was as under:

Year *	Number of UCs awaited	Amount (₹ in crore)
Upto 2017-18	1,370	5,972.99
2018-19	403	2,218.09
2019-20 (as on 30.10.2019)	256(\$)	1,163.41
Total	2,029	9,354.49

(* The year mentioned above relates to "Due year" i.e, after 18 months of actual drawal year and adjustment upto 30 October 2019 account.)

(\$) Drawn by 11 Departments.

Majority of these UCs were awaited from the following Departments;

(₹ in crore)

Sl.No.	Name of the Department	Amount Outstanding	Percentage of total outstanding amount of ₹ 9,354.49 crore as on 30 Oct. 2019
1.	Education	5,419.00	57.93
2.	Housing & Urban Development	1,137.64	12.16
3.	Agriculture	707.08	7.56
4.	Health and Family Welfare	585.55	6.26
5.	Tourism	254.88	2.72

The utilisation of Grants-in-Aid for the purpose for which it was released can only be confirmed on receipt of Utilisation Certificates (UCs) which would safeguard against diversion of funds for other purposes. Thus, expenditure shown in the Accounts cannot be treated as final to the extent of non-receipt of UCs, nor can it be confirmed that the amount has been expended for the purpose sanctioned.

v. Reconciliation of Receipts and Expenditure between Controlling Officers (COs) and Accountant General (A&E)

As per Para 18.2 of J&K Government Budget Manual, all Controlling Officers are required to conduct reconciliation of Accounts (each item of Receipts and Expenditure) booked in their books with those booked by the Accountant General and complete the process of reconciliation by 15 June. During 2019-2020 (1 April 2019 to 30 October 2019), 226 of the 404 Controlling Officers have reconciled Receipts of ₹ 28,046.16 crore (93.33 *per cent* of the total Receipts of ₹ 30,051.98 crore excluding public debt) and Expenditure of ₹ 17,184.98 crore (49.43 *per cent* of total Expenditure of ₹ 34,766.01 crore excluding public debt). Non-reconciliation of Accounts has an impact on the assurance on the completeness and correctness of the Receipts and Expenditure depicted in the Accounts.

Details of Controlling Officers (where major portion of Expenditure is involved) who have not reconciled their accounts are given at *Annexure-E*

vi. Cash Balance

There is a net difference of (Cr.) ₹ 83.32 crore as on 30 October 2019 between the Cash Balance of the Government with Reserve Bank of India (RBI) as reflected in books of Accountant General and that as reported by the RBI (worked out by Accountant General by excluding the transactions of 31 October 2019). Out of this, the difference for the period from 1 April 2019 to 30 October 2019 is (Cr.) ₹ 0.77 crore between the figures as appearing in the books of Principal Accountant General ₹ 553.12 crore and that appearing in the books of RBI ₹ 553.89 crore.

The differential Cash Balance of the Government with RBI for the last five years and position thereof as on 30 October 2019 is as shown below.

Year	Figure as per RBI	Figure as per A.G	Difference (₹ in crore)
2018-19	(Cr.) 1.15	(Dr.) 43.34	(Dr.) 42.19
2017-18	(Dr.) 1.11	(Cr.) 125.76	(Cr.) 124.65
2016-17	(Cr.) 0.09	(Dr.) 0.18	(Dr.) 0.09
2015-16	(Dr.) 0.12	(Dr.) 81.91	(Dr.) 82.03
2014-15	(Dr.) 1.45	(Dr.) 8.53	(Dr.) 9.98

There is also net difference of (Cr.) ₹ 92.19 crore pertaining to previous year (for the period from 2011-12 to 2013-14). The difference is mainly due to non-reconciliation of figures by various branches of the Agency Bank with the RBI and Accountant General.

Union Territory of Jammu and Kashmir continued to operate the same Account with RBI as was operated by the erstwhile State of J&K even after 'Appointed Day' of 31 October 2019, in view of the instructions of Government of India, Ministry of Home Affairs, Office Memorandum issued vide No. 15030/32/2019-JK-Part dated 25 October 2019.

3. Other Items-

i (a) Liabilities on retirement benefits

The Expenditure during the period from 1 April 2019 to 30 October 2019 on "Pension and Other Retirement Benefits" to State Employees was ₹ 4,903.47 crore (including ₹ 236.62 crore towards leave encashment benefits), which constitutes 16.21 *per cent* of total Revenue Expenditure of ₹ 30,243.98 crore and 16.32 *per cent* of total Revenue Receipts of ₹ 30,051.98 crore.

(b) Defined Contribution Pension Scheme

In terms of the Defined Contribution Pension Scheme, the State Government Employees recruited on or after 1 January 2010 who are covered by the Scheme, the employee contributes 10 *per cent* of Basic Pay and Dearness Allowance, which is matched by the State Government with equal amount.

During 2019-2020 (1 April 2019 to 30 October 2019), the State Government contributed an amount of ₹ 291.03 crore as Government share and the employees also contributed their share of ₹ 224.44 crore. The entire amount of ₹ 515.47 crore was transferred to the Minor Head-117-Defined Contribution Pension Scheme (New Pension Scheme) for the Government Employees under Major Head-8342-Other Deposits. Out of ₹ 637.15 crore (including previous liability

of ₹ 121.68 crore), ₹ 583.48 crore was transferred from this Head of Deposit Account to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank. As such, as on 30 October 2019, an amount of ₹ 53.67 crore was lying under the Major Head-8342-“Other Deposits”-117 “Defined Contribution Pension Scheme” (New Pension Scheme) for the Government Employees (which actually being deposits bearing interest) awaiting transfer to NSDL/ Trustee Bank.

Uncollected, unmatched and non-transferred amounts with accrued interest represent outstanding liabilities of the State Government under the scheme, which has not been computed.

ii Guarantees

- a) The State Government has not enacted any specific Guarantee Act which would prescribe limit for the Guarantees to be given by the State Government and charging of Guarantee Commission/ Fee thereupon. However, as per Section 9 (2) (c) of the FRBM Act, 2006, the State Government is required to limit the amount of the annual increment risk weighted guarantees to *75 per cent* of the Total Revenue Receipts (TRR) in the year preceding the current year or at *7.50 per cent* of GSDP of the year preceding the current year, whichever is lower.

The total outstanding Guarantees given by the State Government as on 30 October 2019 aggregated to ₹ 452.07 crore (under reconciliation with Government) against ₹ 2,070.20 crore as on 31 March 2019 as the information regarding outstanding guarantees in respect of Jammu and Kashmir Power Development Corporation is awaited (October 2020).

- b) The State Government has not yet assessed the risks of the various Guarantees. The State Government has set up a Guarantee Redemption Fund (GRF) for meeting the obligations arising out of Guarantees issued on behalf of the State Government Departments/ State owned Corporations and PSUs and other Autonomous and Statutory Bodies. The State Government has prescribed two *per cent* as Guarantee Commission/ Fee for giving Guarantee(s). No amount was received by the Government as Guarantee Commission/ Fee during 2019-2020 (1 April 2019 to 30 October 2019).

iii Loans and Advances

Except in respect of Loans and Advances made to Government Servants (for which the Accountant General (A&E), J&K maintains detailed accounts), information on all other Loans and Advances as depicted in Statements 7 and 18 is based on information received from State Government Departments who are responsible for maintaining such accounts. The statements, however, do not contain details of recoveries in arrears and accrued interest thereon as the said information is awaited from State Government (October 2020). During 2019-2020 (1 April 2019 to 30 October 2019), loans amounting to ₹ 16.29 crore (including ₹ 1.80 crore to Government Servants) were given by the State Government to various entities and ₹ 1.62 crore was received as repayment of loans (₹ 0.64 crore from Government Servants and ₹ 0.98 crore from other entities) on the total outstanding loans of ₹ 1,740.44 crore, as on 30 October 2019.

iv Investment

- a) The State Government invests in the equity and shares of State Public Sector Undertakings (PSUs), Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Institutions. Total investment by the State in 52 entities (including 12 entities for which information was received during the period 1 April 2019 to 30 October 2019) was ₹ 3,428.03 crore (based on information/ data received from PSUs) as on 30 October 2019 as shown below. No dividend or interest was received from any entity during 1 April 2019 to 30 October 2019. Figures of Government investment depicted in Statement 8 & 19 of the Finance Accounts are un-reconciled with Companies/ Government.

Sl. No.	Name of the Concern	No of Entities	Amount of Investment (₹ in crore)
1.	Statutory Corporations	3	374.33
2.	Rural Banks	2	45.82
3.	Government Companies	37	2,959.71
4.	Other Joint Stock Companies and Partnerships	2	0.34
5.	Cooperative Institutions and Local Bodies	8	47.83
Total		52	3,428.03

- b) During 1 April 2019 to 30 October 2019, the Government drew and booked an amount of ₹ 1.51 crore below Minor Head-190-“Investment in Public Sector and Other Undertakings” subordinate to relevant Major Heads of Account under Capital Section. Against the booked amount, PSUs concerned had not shown any investment, resulting in difference of ₹ 1.51 crore during the period (1 April 2019 to 30 October 2019) between Statement No. 16 and 19 of the Finance Accounts (Volume-II). The details of difference in investment is as under;

(₹ in crore)

Sl. No.	Name of the Entity	Amount as per St. No. 16	Amount as per St. No. 19	Difference
01	Registrar, Co-operative Societies, J&K, Srinagar	0.84	Information awaited	0.84
02	The Jammu and Kashmir Industries Limited	0.67	Nil	0.67
	Total	1.51	-	1.51

Besides, the below mentioned PSUs have furnished revised Government investment figures as at the end of 2018-19 resulting in increase of ₹ 2,738.61 crore (Table A&B below) as compared to figures reported previously for the same period. Table B consists of twelve PSUs as referred to in iv (a) with 5 PSUs only reporting investments now for inclusion in the Annual Accounts of the Government for the period ending 30 October 2019.

The matter regarding difference in figures and confirmation of actual investments stand referred to the Government, the response in this regard is, however, awaited from the Government (October 2020).

Table A

(₹ in crore)

Sl. No.	Name of the Entity	Amount shown previously (at the end of 2018-19)	Amount shown now (at the end of 2018-19)	Differences
1.	J&K State Financial Corp.	163.85	172.34	(+)8.49
2.	J&K SRTC	182.75	192.95	(+)10.20
3.	J&K Grameen Bank	4.21	14.57	(+)10.36
4.	Ellaquai Dehati Bank	8.64	31.25	(+)22.61
5.	J&K Minerals Ltd.	26.74	8.00	(-)18.74
6.	J&K Police Housing Corp. Ltd.	2.05	2.00	(-)0.05
7.	J&K State Overseas Employment Corp. Ltd.	1.35	4.06	(+)2.71
8.	J&K State Industrial Develop. Corp. Ltd.	45.81	17.65	(-)28.16
9.	J&K Tourism Develop. Corp. Ltd.	23.51	5.00	(-)18.51
10.	J&K Handicrafts (Sales & Export) Corp. Ltd.	6.70	7.08	(+)0.38
11.	J&K Industries Ltd.	18.09	16.27	(-)1.82
12.	J&K Cements Ltd.	30.27	15.00	(-)15.27
13.	J&K Small Scale Industries Develop. Corp. Ltd. (SICOP)	4.12	89.91	(+)85.79
14.	J&K State Handloom Develop. Corp. Ltd.	12.81	3.50	(-)9.31
15.	J&K SC/ST & Backward Classes Develop. Corp. Ltd.	18.02	19.32	(+)1.30
16.	J&K State Cable Car Corp. Ltd.	23.82	23.57	(-)0.25
17.	J&K Women Develop. Corp. Ltd.	13.66	10.00	(-)3.66
18.	J&K State Power Develop. Corp. Ltd.	7.45	2,593.34	(+)2,585.89
19.	J&K State Co-operative Agriculture and Rural Develop. Bank Ltd.	16.37	26.37	(+)10.00
Total difference-A		610.22	3,252.18	(+)2,641.96

Table B**(₹ in crore)**

Sl.No.	Name of the Entity	Amount shown now (at the end of 2018-19)	Differences
1.	J&K Road Develop. Corporation	-	-
2.	JK Assets Reconstruction Corp. Ltd.	-	-
3.	Jammu Smart City	-	-
4.	Srinagar Smart City	-	-
5.	Srinagar Mass Rapid Transit Corp.	0.02	(+)0.02
6.	Jammu Mass Rapid Transit Corp.	-	-
7.	J&K Entrepreneurship Develop. Corp.	96.48	(+)96.48
8.	J&K Power Transmission Corp. Ltd.	0.05	(+)0.05
9.	Kashmir Power Distribution Ltd.	0.05	(+)0.05
10.	Jammu Power Distribution Ltd.	0.05	(+)0.05
11.	J&K Power Corp. Ltd.	-	-
12.	J&K Infrastructure Develop. Corp.	-	-
Total difference-B		96.65	(+)96.65*
Total difference-A+B			(+)2,738.61

* The balance shown previously was nil as no information was furnished by the PSUs concerned for the period ended 31 March 2019.

v. **Reserve Funds**

There are 11 Reserve Funds (including one interest bearing fund) earmarked for specific purposes. The total accumulated Gross Balance as at the end of 30 October 2019 was ₹ 2,805.43 crore and net balance was ₹ 2,794.57 crore in these funds with ₹ 10.86 crore investment from the State Disaster Response Fund (SDRF) which is an interest-bearing Fund.

(a) **Interest Bearing Reserve Fund**

(i) **State Disaster Response Fund (SDRF)**

As per the recommendation of Finance Commission, the State Government in April 2010 replaced the “Calamity Relief Fund” (CRF) with the “State Disaster Response Fund” (SDRF). In terms of the guidelines of Constitution and Administration of the SDRF, as applicable to the Jammu and Kashmir State the Central and State Governments are required to contribute to the Fund in the proportion of 90:10.

As on 1 April 2019, there was a credit balance of ₹ 903.11 crore under SDRF, out of which ₹ 10.86 crore had been invested, however complete details of the

investments are awaited from Government (October 2020). During the period from 1 April 2019 to 30 October 2019, an amount of ₹ 405.00 crore was released by the Government of India (30 July 2019). However, out of total amount of ₹ 450.00 crore (₹ 405.00 crore Central Share and ₹ 45.00 crore State Share 90:10) due to be transferred, only an amount of ₹ 405 crore was transferred to the Fund till 30 October 2019. Besides, an amount of ₹ 34.38 crore accrued interest (on opening balance and delayed credit) was also transferred to the Fund. The State Government did not transfer the State Share of ₹ 45.00 crore to the Fund.

During the period 1 April 2019 to 30 October 2019, ₹ 71.01 crore was incurred on natural calamities, leaving a Gross balance of ₹ 1,271.48 crore in the Fund as on 30 October 2019. Net balance of ₹ 1,260.62 crore (₹ 1,271.48 crore minus ₹ 10.86 crore invested amount) which was required to be invested in Central Government Securities and/or Auctioned Treasury Bills and/or in interest earning deposits and certificate of deposits with scheduled commercial banks on the recommendations of the State Executive Committee (SEC) managing the Fund, had not been invested.

As per Rule 7 of the Guidelines of Constitution and Administration of the SDRF issued by Government of India, Ministry of Home Affairs vide Memorandum No. 33-5/2015-NDM-1 dated 30 July 2015, the State Governments are required to transfer the Central Share along with State Share to the Public Account Head i.e., State Disaster Response Fund (SDRF) within 15 days of its receipt. Any delay requires the State Government to release the amount, with interest, at Repo Rate of RBI for the number of days of delay.

For the SDRF Grants of ₹ 450.00 crore (₹ 405.00 crore released by the Government of India on 30 July 2019 and State Share of ₹ 45.00 crore) due to be transferred, an amount of ₹ 405.00 crore only was credited to SDRF on 30 October 2019, there was delay of 76 days from 15 August 2019 to 29 October 2019 (excluding 15 days from 31 July 2019 to 14 August 2019) and for State Share of ₹ 45.00 crore not transferred to the Fund till 30 October 2019 there was delay of 77 days from 15 August 2019 to 30 October 2019. Against the accrued interest of ₹ 34.46 crore (₹ 29.47 crore on opening balance of ₹ 892.25 crore and ₹ 4.99 crore on delayed transfer), the State Government transferred an amount of

₹ 34.38 crore resulting in short transfer of ₹ 0.08 crore accrued interest ending 30 October 2019.

(b) Non-Interest-Bearing Reserve Funds- (Operative Funds)

There are 10 non-interest bearing Reserve Funds, out of these five are operative viz., Minor Head-101-Sinking Funds under Major Head-8222-Sinking Funds (₹ 355.87 crore), Minor Head-200-Other Development and Welfare Funds under Major Head-8229-Development and Welfare Funds (₹ 303.33 crore), Minor Head-105-General Insurance Fund-Janta Insurance (₹ 41.19 crore), Minor Head-117-Guarantee Redemption Fund (₹ 20.42 crore) and Minor Head-200-Other Funds (₹ 117.30 crore) under Major Head-8235-General and Other Reserve Funds. The total accumulated balance at the end of 30 October 2019 in these five operative funds is ₹ 838.11 crore. Details of some significant operative Reserve Funds are given below:

(i) Guarantee Redemption Fund (GRF)

The State Government set up a Guarantee Redemption Fund (GRF) in 2005-06 to meet liabilities arising from invoking of Guarantees extended to various State Government Entities. Under the guidelines, the State Government has not specified the amount required to make minimum annual contribution to the Fund. However, the RBI guidelines of 2013 on the GRF mentions that it is desirable for the State Government to contribute a minimum of one *per cent* of outstanding Guarantees at the beginning of the year in the year of constitution of the Fund, and thereafter a minimum of 0.50 *per cent* every year to achieve a corpus of minimum three to five *per cent* of the outstanding Guarantees of the previous year.

As per guidelines, the required amount of contribution to GRF works out to ₹ 6.04 crore for seven months (1 April 2019 to 30 October 2019) at the rate of 0.50 *per cent* of outstanding Guarantee of ₹ 2,070.20 crore (excluding interest of ₹ 1.95 crore) at the end of the previous year. Against, minimum requirement of ₹ 6.04 crore, the State Government contributed ₹ 1.00 crore towards the Fund during 1 April 2019 to 30 October 2019, resulting in shortfall in contribution by ₹ 5.04 crore for the period. No amount was received by the Government as Guarantee Commission/ Fee during 2019-2020 (1 April 2019 to 30 October 2019).

The closing balance of the Fund as on 30 October 2019 was ₹ 20.42 crore (₹ 12.20 crore transferred from Major Head-2075-‘Miscellaneous General Services’-800- ‘Other Expenditure’ by the State Government and ₹ 8.22 crore Commission/ Fee realised and credited to Fund as a part of annual contribution) as reflected in Statement 21 & 22. As per List of Major and Minor Heads, the State Government was required to operate Minor Head-797-‘Transfer to Reserve Funds/ Deposits Account’ wherever necessary under the functional Major/ Sub-Major Heads in the Section Expenditure Heads (Revenue Account) to transfer contribution to Guarantee Redemption Fund (GRF) instead of Minor Head-800 operated below Major Head-2075-‘Miscellaneous General Services’.

(ii) Consolidated Sinking Fund (CSF)

As per the recommendations of the Twelfth Finance Commission, the State Government constituted a Consolidated Sinking Fund on 30 January 2012, for redeeming its outstanding liabilities. As per the guidelines, the State Government is required to contribute to this Fund, a minimum of 10 *per cent* of 0.50 *per cent* of the total outstanding liabilities at the end of 2010-11 every year beginning with the financial year 2011-12 up to 2021-22 to make it equal to 0.50 *per cent* of the outstanding liabilities as at the end of 2010-11. In addition, contribution in respect of incremental liabilities from the year thereafter shall be made at 0.50 *per cent* of such incremental liabilities so as to reach the level deemed sufficient to meet the objective of the scheme.

During the year 2019-2020 (1 April 2019 to 30 October 2019), an amount of ₹ 39.27 crore was contributed to this Fund by the State Government as against required contribution of ₹ 31.33 crore i.e. 10 *per cent* of 0.50 *per cent* of the total outstanding liabilities of ₹ 31,261.01 crore at the end of 2010-11 (seven months from 1 April 2019 to 30 October 2019) and 0.50 *per cent* of total incremental liabilities of ₹ 4,442.26 crore during 1 April 2019 to 30 October 2019. However, against required contribution of ₹ 395.54 crore since inception of this fund State Government has actually contributed ₹ 355.87 crore till 30 October 2019, resulting in short contribution of ₹ 39.67 crore to the Fund ending 30 October 2019. The balance under the Fund was not invested by the State Government.

(c) Non-Interest-Bearing Reserve Funds- (inoperative Funds)

The following five are non-interest bearing inoperative Reserve Funds;

S.L. No	Name of Major Head	Name of Minor Head and Name of Fund	Amount (₹ in crore)	Funds inoperative since/ from
1	8223 -Famine Relief Fund	101- Famine Relief Fund	8.67	2002-03
2	8226-Depreciation/ Renewal Reserve Fund	101- Depreciation Reserve Funds of Government Commercial Departments/ Undertakings	573.79	2003-04
3	8226-Depreciation/ Renewal Reserve Fund	102- Depreciation Reserve Funds of Government Non-Commercial Departments	72.86	2003-04
4	8229- Development and Welfare Funds	103-Development Funds for Agricultural Purposes	40.52	2008-09
5	8229- Development and Welfare Funds	109- Co-operative Development Funds	0.001	2009-10
Total			695.84	

It has been suggested to the State Government to initiate the process for writing-off of balances lying under these inoperative Reserve Funds.

The book adjustment carried out to transfer the money to the operative Reserve Funds are shown in *Annexure-A*. Reserve Funds and the Investment made by the State Government from earmarked balances are depicted in Statement 21 and 22 respectively.

vi Central Road Fund (CRF)

The Central Road Fund (CRF) was established in November 2000 by an Act of the Parliament for development and maintenance of National Highways, other State roads including roads of inter-State and economic importance, construction of roads either under or over the railways by means of a bridge and erection of safety works at unmanned rail-road crossings. During 1 April 2019 to 30 October 2019, the State Government received from Central Government ₹ 120.84 crore grants for this Fund and expended ₹ 72.17 crore on works as specified in CRF Act. There is an un-utilised balance of ₹ 573.33 crore (with pervious balance of ₹ 524.66 crore as on 1 April 2019) in the Fund as on 30 October 2019.

vii. Interest Adjustment

Government is liable to pay interest in respect of balances under categories I- Small Savings and Provident Fund etc., 'J-Reserve Funds (a) Reserve Funds bearing Interest' and 'K-Deposits and Advances (a) Deposits bearing Interest'. State Government paid ₹ 1,214.30 crore on account of interest on Small Savings, Provident Fund etc. by debit to Major Head-'2049-Interest Payments-03-Interest on Small Savings, Provident Fund etc.-104- Interest on State Provident Funds' during 1 April 2019 to 30 October 2019.

The interest credited to General Provident Fund (GPF) accounts of State Government Employees for the period from 1 April 2019 to 30 October 2019 was conveyed on provisional basis by the State Government which is responsible for maintenance of GP Fund accounts of its employees. Interest for the year 1986-87 to 2018-19 previously booked in the account was also on provisional basis, confirmation of which is still awaited.

There was outstanding net balance of ₹ 892.25 crore (SDRF) at the beginning of the year 2019-20 under J-(a) Reserve Funds bearing Interest and ₹ 29.47 crore was required to be paid as interest {calculated on Ways and Means Advance interest rate of 6.25 *per cent* from 01-04-2019 to 03-04-2019 (03 days), 6.00 *per cent* from 04-04-2019 to 05-06-2019 (63 days), 5.75 *per cent* from 06-06-2019 to 06-08-2019 (62 days), 5.40 *per cent* from 07-08-2019 to 03-10-2019 (58 days) and 5.15 *per cent* from 04-10-2019 to 30-10-2019 (27 days)} on the net balance of ₹ 892.25 crore lying under interest bearing Fund (SDRF). The State Government was also to pay interest of ₹ 4.99 crore for delay in transfer of the SDRF Grants for the period ended 30 October 2019. Against the accrued interest of ₹ 34.46 crore, the Government paid ₹ 34.38 crore only, thus, resulting in short transfer of ₹ 0.08 crore in SDRF interest bearing Reserve Fund for the period 1 April 2019 to 30 October 2019.

viii. Balance under Suspense and Remittance Heads

Statement No. 21 of the Finance Accounts reflects the net balance under Suspense and Remittance Heads (Public Account). The outstanding balances under these Heads are worked out by aggregating the outstanding Debit and Credit balances separately under various Heads. The position of gross figures under some of the major Suspense and Remittance Heads for the last three years is given in **Annexure-F**.

ix. Contingency Fund

The Contingency Fund was created under Section 116 of the Constitution of J&K for meeting of unforeseen expenditure. The Hon'ble Governor of the State may advance funds pending authorisation by legislature by law under section 82 and 83 of the Constitution of the State. The Fund has a corpus of ₹ 1.00 crore.

x. Direct transfer of Central Scheme Funds to implementing Agencies in the State (Funds routed outside the State Budget)

All assistance for Centrally Sponsored Schemes (CSS) need to be transferred directly to the State Government as per Government of India's decision and not to the implementing agencies. However, as per Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA), various Ministries/ Departments of the Central Government released ₹ 349.66 crore directly to the various Departments of the State Government of Jammu and Kashmir during the period from 1 April 2019 to 30 October 2019 without routing through State Budget.

Apart from the above, various Autonomous Bodies, Central Government Organisations, Societies etc. have received ₹ 709.84 crore directly from the Central Government. *Details are at Appendix-VI in Volume-II.*

xi. Committed Liabilities

Committed Liabilities as on 30 October 2019 was however, not intimated by the Government (October 2020).

xii. Compensatory Afforestation Fund

In compliance with instructions issued by the Ministry of Environment and Forests, Government of India's vide their letter No. 5-1/2009-FC dated 28 April 2009 and guidelines of 2 July 2009, the State Governments are required to establish the State Compensatory Afforestation Fund Management and Planning Authority which will administer the amount received and utilise the monies collected for undertaking compensatory afforestation, assisted natural regeneration, conservation and protection of forests, infrastructure development, wildlife conservation and protection and other related activities and for matters connected therewith or incidental thereto. The monies received by the State Governments from the User Agencies are required to be credited to State

Compensatory Afforestation Deposits (SCAD) under Public Account section of the Accounts and it is an interest-bearing Deposit. 90 *per cent* of the Fund is then transferable to General and Other Reserve Fund in Public Account of State and balance 10 *per cent* to the National Fund. Contrary to these guidelines, the Government did not establish or credit any money to the SCAD as required during the period from 1 April 2019 to 30 October 2019. Therefore, neither any amount was transferred to General and Other Reserve Funds in Public Account of the State or to the National Fund, nor was interest calculated and credited to the Deposit/ Reserve Fund as required.

xiii. Expenditure on Ecology and Environment under Major Head-3435

The National Environment Policy 2006, is intended to mainstream environmental concern in all developmental activities. The Budget and Expenditure data relating to “Environment”, “Waste Management”, Prevention and Control of Pollution”, Environment Research and Education” “Environment Protection” etc. are compiled from the vouchers/budget documents etc. rendered by the State Government.

The Expenditure incurred by the State Government towards Environment is depicted in the Finance Accounts upto the level of Minor Head under various Functional Head of Accounts. Normally, the Expenditure relating to environment protection is booked under the Major Head-3435-“Ecology and Environment”. During the year, the Government of Jammu and Kashmir incurred ₹ 24.22 crore against the budget allocation of ₹ 25.40 crore Major Head-3435-“Ecology and Environment”. The Expenditure was 0.08 *per cent* during 2017-18, 2018-19 and 2019-20 (1 April 2019 to 30 October 2019) of the Revenue Expenditure of the respective financial year. The budget allocation vis-a-vis Expenditure under Major Head-3435-“Ecology and Environment” of Jammu and Kashmir State for three years upto the Object Head level is given in **Annexure-G**.

xiv. Major Policy decisions – Disclosure of Information

As per the recommendation of the Twelfth Finance Commission a new Appendix disclosing Major Policy Decisions of the State Government during the year was to be included in the Finance Accounts. The Government did not furnish the requisite information (October 2020) in relevant format for disclosing this information in the **Appendix-XI** in Volume-II despite repeated requests.

xv. Labour Cess

The Government of Jammu and Kashmir vide Notification No. SRO 232 dated 17-07-2006 notified J&K Building and Other Construction Workers Rules (RE&CS), 2006. Accordingly, the State Government vide Notification No. 274 dated 31-07-2007 constituted the J&K Building and Other Construction Workers Board which was reconstituted vide SRO No. 439 dated 01-12-2010. Accordingly, Building and Other Construction Workers Cess Act, 1996 and Rules 1998 have become operative. Section 3 of the Cess Act, 1996 provides mandatory levy and collection of cess on the cost of construction works and provided that the cess shall be levied at one *per cent* of the cost of construction incurred by an employer which shall exclude the cost of land and any compensation paid or payable to a worker or his kin under the Workmen Compensation Act, 1923.

In J&K, the amount so deducted on account of Labour Cess is being kept in the Official Bank Account in the name of Secretary, J&K Building and Other Construction Workers Welfare Board and remains outside the Government Account. The details of Fund viz. amount received during the period, amount expended during the period, amount realised but not credited to Fund and available balance in the Fund as on 30 October 2019 is awaited from the agency concerned (October 2020). However, as per information received from the Board earlier there was a balance of ₹ 532.94 crore lying in the Fund on 1 April 2019.

xvi. The Jammu and Kashmir Fiscal Responsibility and Budget Management (FRBM)/ Medium Term Fiscal Policy (MTFP) Act, 2006 and limits fixed by Government of India

As per the recommendation of the 12th Finance Commission, to provide for responsibility of the State Government to ensure prudence in Fiscal Management and Fiscal Stability by progressive elimination of Revenue Deficit, sustainable debt management consistent with fiscal stability, an FRBM/ MTFP Act 2006 was passed by the State Government on 9 Aug 2006. As per the Statements laid under FRBM Act in March 2020 in the Parliament, no fiscal indicators-rolling targets were specified for the period. However, during the period 01.04.2019 to 30.10.2019 Revenue Deficit (₹ 192.00 crore) is 0.64 *per cent* of Total Revenue Receipts (₹ 30,051.98 crore). Fiscal Deficit was ₹ 4,728.70 crore and Outstanding

Liabilities was ₹ 83,536.64 crore of the Government during the period.

xvii. Impact on Revenue/ Fiscal Deficit

Impact on Revenue and Fiscal Deficit of the State Government as per the details given in preceding paragraphs is given below:

(₹ in crore)					
Para No.	Item	Impact on Revenue Deficit (a)		Impact on Fiscal Deficit (b)	
		Under Statement	Over Statement	Under Statement	Over Statement
1(v)a	Grants-in-Aid classified as Capital Expenditure	68.97	No Impact	No Impact	No Impact
1(v)b	Operating cost and transport/handling charges of food grains classified as Capital Expenditure	29.20	No Impact	No Impact	No Impact
1(v)c	Stipend and Scholarship booked under Capital Expenditure	0.11	No Impact	No Impact	No Impact
1(v)d	Subsidy booked under Capital Expenditure	6.47	No Impact	No Impact	No Impact
1(v)e	Salary booked under Capital Expenditure.	0.04	No Impact	No Impact	No Impact
3(v)b(i)	Short Contribution to Guarantee Redemption Fund	5.04	No Impact	5.04	No Impact
3(v)a(i)	SDRF Grant (State Share) not transferred to SDRF	45.00	No impact	45.00	No Impact
3(vii)	Amount not transferred to SDRF (interest on account of delay in transfer)	0.08	No Impact	0.08	No Impact
Total Net impact		154.91		50.12	
		Under statement		Under statement	

(a) Revenue Deficit ₹ 192.00 crore. Understated by ₹ 154.91 crore, because of Revenue Expenditure classified as Capital Expenditure and short transfer of funds/ interest to the Reserve Funds.

(b) The Fiscal Deficit was also understated by ₹ 50.12 crore.

Annexure-A
Periodical Book Adjustments
(Reference: Paragraph 1(ii); page 65)

Book Adjustments	Head of Account		Amount (₹ in crore)	Remarks
	From	To		
Interest on GP Fund	2049-03-104	8009-101	1,214.30	Annual Interest on GP Fund of State Govt. Employees and Interest on State Life Insurance Fund of State Govt. Employees. (on provisional basis) and interest on Balance under SDRF for the period from 1 April 2019 to 30 Oct. 2019.
Interest on State Insurance Fund	2049-03-108	8011-105	37.95	
Interest on SDRF	2049-05-105	8121-122	34.38	
	(Debit)	(Credit)		
Raising of Sinking Fund	2048-101	8222-101	39.27	Sinking Fund raised and amount transferred to Sinking Fund.
	(Debit)	(Credit)		
State Disaster Response Fund	2245-05-901	8121-122	71.01	Expenditure on Gratuitous Relief Fund met from SDRF booked under MH 2245. Grants-in-Aid amount transferred to SDRF received from GOI
	(Deduct Debit)	(Debit)		
	2245-05-101	8121-122	405.00	
	(Debit)	(Credit)		
Ladakh/Kargil Autonomous Hill Development Council	2575-04-113	8448-113	255.70	Amount transferred to LAHDC as Budgetary Provision.
	2575-04-114	(Credit)	283.55	
	4575-04-113		68.20	
	4575-04-114		50.58	
	(Debit)			
Central Road Fund	3054-80-797	8449-103	120.84	C.R.F Grants-in-Aid from Government of India for Development of Roads.
	(Debit)	(Credit)		
Central Road Fund	5054-80-902	8449-103	72.17	Expenditure met from CRF initially booked under Major Head-5054
	(Deduct Debit)	(Debit)		
Guarantee Redemption Fund	2075-800	8235-117	1.00	Amount Transferred to Guarantee Redemption Fund by debit to Consolidated Fund of the State under MH-2075-800
	(Debit)	(Credit)		

Annexure-B

Statement showing expenditure booked under Capital instead of Revenue

(Reference: Paragraph 1(v)a,b,c,d,e; page 66-67)

Sl. No.	Classification	Grants-in-Aid given by Govt.	Subsidy	Stipend and Scholars-hip	Salary	Operating cost of procurement/sale of essential commodities through PDS
		(₹ in crore)				
1.	4210- Capital Outlay on Medical and Public Health	-		-	0.04	-
2.	4235- Capital Outlay on Social Security and Welfare	-	-	-	-	0.41
3.	4250-Capital Outlay on Social Services	-	-	0.11	-	-
4.	4401- Capital Outlay on Crop Husbandry	-	4.82	-	-	-
5.	4408- Capital Outlay on Food, Storage and Warehousing	-	-	-	-	28.79
6.	4515- Capital Outlay on Other Rural Development Programmes	68.97	-	-	-	-
7.	4851- Capital Outlay on Village and Small Industries	-	1.65	-	-	-
	TOTAL	68.97	6.47	0.11	0.04	29.20

Annexure-C

Operation of Minor Head 800 Other Receipts

(Reference: Paragraph 2(ii); page 68)

Major Head	Total Receipts including Receipts under Minor Head 800	Receipts under Minor Head 800	Percentage of Receipts under Minor Head 800 to Total Receipts under the Major Head	Nature of Receipt
	(₹ in crore)			
0029-Land Revenue	86.06	63.87	74.22	Sale proceeds of dead stock, waste paper and other articles, the cost of which was met from office expenses
0049-Interest Receipt	9.58	7.88	82.25	Receipt on account of rebate given on Interest payable on SDL and interest paid by other agencies.
0055-Police	39.44	19.83	50.28	Recoveries from special Police for supplies made and other receipts.
0059-Public Works	14.31	13.35	93.29	Receipts from Guest Houses
0070-Other Administrative Services	63.38	57.05	90.01	Receipt from Catering in Govt. Hostels, MLA Hostels
0215-Water Supply and Sanitation	15.54	7.95	51.16	Receipts from Drainages and Sanitation
0235-Social Security and Welfare	12.71	12.71	100.00	Registration Fee Receipts
0408-Food, Storage and Warehousing	10.97	10.97	100.00	Misc. Receipts
0701-Medium Irrigation	215.93	215.78	99.93	Water usage charges received by the Govt.
0702-Minor Irrigation	4.77	4.77	100.00	Misc. Receipts
0801-Power	1,692.97	1,692.97	100.00	Sale of Power/ Misc. Receipts

Annexure-D

Operation of Minor Head 800 Other Expenditure

(Reference: Paragraph 2(ii); page 68)

Major Head	Total Expenditure including Expenditure under Minor Head 800	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure under the Major Head	Nature of Expenditure
	(₹ in crore)			
2075-Misc. General Services	1.36	1.00	73.53	Amount transferred to Guarantee Redemption Fund
2250-Other Social Services	1.74	0.92	52.87	Expenditure on other Schemes
4070-Capital Outlay on Other Administrative Services	1.84	1.84	100.00	Expenditure on Salary
4216-Capital Outlay on Housing	76.54	76.54	100.00	Expenditure on other Housing Schemes
4217-Capital Outlay on Urban Development	388.07	201.06	51.81	Expenditure on Drainages and Urban Development
4401-Capital Outlay on Crop Husbandry	26.00	16.87	64.88	Expenditure incurred by Director Agriculture Jammu and Kashmir
4405-Capital Outlay on Fisheries	3.51	3.51	100.00	Welfare of Fishermen/ Building Works Programme
4406- Capital Outlay on Forestry and Wildlife	20.52	14.12	68.81	Forest Territorial/ Wild life Preservation/ National Afforestation Programme

Annexure-D-(Concl.d.)

Operation of Minor Head 800 Other Expenditure

(Reference: Paragraph 2(ii); page 68)

Major Head	Total Expenditure including Expenditure under Minor Head 800	Expenditure under Minor Head 800	Percentage of Expenditure under Minor Head 800 to Total Expenditure under the Major Head	Nature of Expenditure
	(₹ in crore)			
4801- Capital Outlay on Power Projects	79.16	79.16	100.00	Generation/ T&D/ Construction of Godowns
4852-Capital Outlay on Iron and Steel Industries	3.14	3.14	100.00	Expenditure on Establishment
5452-Capital Outlay on Tourism	22.52	22.52	100.00	Expenditure on Development Authorities
5475- Capital Outlay on Other General Economic Services	91.41	91.41	100.00	BADP/ Constituency Development Schemes

Annexure-E**List of Controlling Officers (where major portion of expenditure is involved) who have not reconciled their Government Accounts during 2019-2020****(1 April 2019 to 30 October 2019)****(Reference: Paragraph 2(v); page 71)**

Sl. No.	Name of the Controlling Officer
1.	Principal, Government Medical College, Jammu
2.	Director, State Motor Garages, Jammu
3.	Director, Tourism, Jammu
4.	Director, Ecology Environment and Remote Sensing, Jammu
5.	Director, Ecology, Environment and Remote Sensing, Kashmir
6.	Director General, Police, Jammu and Kashmir
7.	Director, Hospitality and Protocol, Jammu and Kashmir
8.	Chief Engineer, Irrigation and Flood Control, Kashmir
9.	Accounts Officer, Government Dental College, Srinagar
10.	Financial Commissioner, Revenue, Jammu and Kashmir
11.	Director, Social Welfare, Kashmir
12.	Chief Engineer, Mechanical Engineering Department, Kashmir
13.	Chief Engineer, PWD/ R&B Department, Kashmir
14.	Chief Engineer, PMGSY, Kashmir, Srinagar
15.	Project Officer, IWDP Hills, Jammu and Kashmir
16.	Director, Forest Protection Force, Jammu and Kashmir
17.	Director, Health Services, Jammu
18.	Director, Social Welfare, Jammu
19.	Commissioner, Commercial Taxes (Stamps), Jammu
20.	Joint Director, Soil Conservation Department, Jammu
21.	Principal, Government Medical College, Doda

Annexure-F
Balances under Suspense and Remittances
(Reference: Paragraph 3(viii); page 82)

Minor Head	2017-18			2018-19			2019-20 (ending 30 Oct. 2019)		
	Dr	Cr	Net (Dr/Cr)	Dr	Cr	Net (Dr/Cr)	Dr	Cr	Net (Dr/Cr)
8658- Suspense Account- (₹ in crore)									
101-PAO Suspense	328.04	54.72	273.32 (Dr)	378.28	67.42	310.86 (Dr)	403.73	64.46	339.27 (Dr)
102-Suspense Account (Civil)	159.33	69.81	89.52 (Dr)	375.41	282.81	92.60 (Dr)	368.02	288.91	79.11 (Dr)
112-Tax Deducted at Source (TDS Suspense)	-	1.05	1.05 (Cr)	-	444.43	444.43 (Cr)	-	109.97	109.97 (Cr)
8782-Cash Remittance and Adjustments between officers rendering Accounts to the same Accountant General/ Accounts Officers-									
102-Public Works Remittances	1077.23	1493.16	415.93 (Cr)	1278.83	1739.25	460.42 (Cr)	1278.83	1739.25	460.42 (Cr)
103-Forest Remittances	107.26	160.12	52.86 (Cr)	107.26	160.12	52.86 (Cr)	53.36	0.50	52.86 (Cr)
110-Misc. Remittances	-	68.49	68.49 (Cr)	-	2028.24	2028.24 (Cr)	-	2109.99	2109.99 (Cr)
8793-Inter-State Suspense Account	1.95	0.24	1.71 (Dr)	5.04	0.22	4.82 (Dr)	4.02	0.22	3.80 (Dr)

Annexure-G

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers
(Reference: Paragraph 3(xiii); page 84)**

Minor Head	Object Head	2017-18		2018-19		2019-20 (1 April 2019 to 30 October 2019)	
		Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
		(₹ in crore)					
103- Prevention of Air and Water Pollution	001-Salary	0.26	0.02	27.59	28.65	16.39	16.16
	002-Travel Expenses	0.01	-	0.30	0.29	0.16	0.15
	006-Telephone	-	-	0.06	0.06	0.02	0.02
	007-Office Expenses	-	-	0.23	0.22	0.03	0.09
	008-Electric Charges	0.01	-	0.13	0.10	0.03	0.03
	009-Rent, Rates & Taxes	0.02	-	0.17	0.15	0.05	0.04
	011-Books	-	-	0.01	-	-	-
	014-POL	-	-	0.27	0.20	0.01	0.04
	017-Honorarium & Remuneration	-	-	0.03	-	-	-
	020-Machinery & Equipment	-	-	0.01	0.01	-	-
021-Trainings	-	-	0.03	-	-	-	

Annexure-G –(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xiii); page 84)

Minor Head	Object Head	2017-18		2018-19		2019-20 (1 April 2019 to 30 October 2019)	
		Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
		(₹ in crore)					
103- Prevention of Air and Water Pollution- (Concl.)	022- Camps, Seminars and Conferences	-	-	0.06	0.04	0.02	0.02
	023- Maintenance and Repairs	-	-	0.02	0.01	0.01	0.01
	037- Professional and Special Charges	-	-	0.05	0.04	-	0.01
	071- Medical Reimbursement	0.01	-	0.06	0.03	0.05	0.02
	089- Advertisement and Publicity	-	-	0.03	0.02	-	-
	103- Office Equipment and Appliances	-	-	0.01	0.01	-	-
	320--Research and Survey	-	-	0.04	0.01	-	-
	Total-103	0.31	0.02	29.10	29.84	16.77	16.59

Annexure-G –(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xiii); page 84)

Minor Head	Object Head	2017-18		2018-19		2019-20 (1 April 2019 to 30 October 2019)	
		Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
		(₹ in crore)					
800-Other Expenditure	001-Salary	38.86	28.21	14.25	13.15	7.88	7.22
	002-Travel Expenses	0.63	0.51	0.34	0.29	0.23	0.20
	006-Telephone	0.12	0.10	0.05	0.02	0.04	0.01
	007-Office Expenses	0.43	0.55	0.21	0.14	0.11	0.06
	008-Electric Charges	0.16	0.13	0.03	0.02	0.02	0.01
	009-Rent, Rates & Taxes	0.45	0.35	0.30	0.20	0.11	0.07
	011-Books	0.01	-	-	-	-	-
	014-POL	0.40	0.34	0.12	0.12	0.08	0.06
	017-Honorarium & Remuneration	0.03	-	-	-	-	-
	020-Machinery & Equipment	0.02	0.01	-	-	-	-
021-Trainings	0.09	0.10	0.06	0.01	0.01	-	

Annexure-G –(Contd.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xiii); page 84)

Minor Head	Object Head	2017-18		2018-19		2019-20 (1 April 2019 to 30 October 2019)	
		Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
		(₹ in crore)					
800-Other Expenditure- (Contd.)	022- Camps, Seminars and Conferences	0.04	0.05	-	-	-	-
	023- Maintenance and Repairs	0.04	0.02	0.01	-	-	-
	025-Wages	0.04	0.04	-	-	0.03	-
	029- Hospitality/ Sumptuary Allowances	0.02	-	0.04	0.02	-	-
	037- Professional and Special Charges	0.08	0.06	0.02	-	0.02	-
	043-Uniforms	-	-	0.01	-	-	-
	048- Stationery and Printing	0.02	0.01	0.03	0.01	0.02	-
	054- Furniture and Furnishing	0.02	0.01	0.01	-	0.01	-
	071- Medical Reimbursement	0.12	0.06	0.03	0.01	0.02	-
	089- Advertisement and Publicity	0.08	0.06	0.02	0.01	0.02	-

Annexure-G –(Concl.)

**Disclosure on Expenditure under Major Head-3435 “Ecology and Environment and Sub-Major Head-04 “Prevention and Control of Pollution”
based on vouchers**

(Reference: Paragraph 3(xiii); page 84)

Minor Head	Object Head	2017-18		2018-19		2019-20 (1 April 2019 to 30 October 2019)	
		Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure	Budget (Original + Supplementary)	Expenditure
		(₹ in crore)					
800-Other Expenditure- (Concl.)	103- Office Equipment and Appliances	0.11	0.08	0.02	0.02	0.03	-
	194- Purchase of Computers	-	0.01	-	-	-	-
	320-Research and Survey	0.06	0.02	-	-	-	-
	364-Out Sourcing	-	-	-	0.04	-	-
	Total-800	41.83	30.72	15.55	14.06	8.63	7.63
	Total-3435	42.14	30.74	44.65	43.90	25.40	24.22

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