



Government of
Jammu & Kashmir

حکومت جموں و کشمیر

**FISCAL RESPONSIBILITY
AND
BUDGET MANAGEMENT ACT, 2006,**

CONTENTS
Macro Economic Framework Statement
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**FINANCE DEPARTMENT
(Resource Division)**

December, 2018

دسمبر، ۲۰۱۸

PREFACE

Jammu and Kashmir FRBM Act, 2006 has been passed by the State Government on August 9, 2006 as per the recommendations of 12th Finance Commission.

AN ACT

to provide for the 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, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework and for matters connected therewith or incidental thereto.

Three major objectives of the FRBM Act:

- To make the Government responsible to “ensure inter generational equity in fiscal management” implying that borrowings are nothing but deferred taxation and the government’s living beyond their means leave a burden of debt on future generations.
- To make the Government responsible for ensuring “long term macroeconomic stability” because reckless borrowings by government crowds out private investment or fuels inflation or leads to balance of payment crises eventually leading to macro-economic instability.
- To make the Government responsible for removing “fiscal impediments to the effective conduct of monetary policy” because unsustainable increase in deficit constrains the RBI’s ability to control money supply as the RBI also happens to be the debt manager of the government.

The three planks of strategy in-built in the FRBM Act:

- Limits on government borrowing under a time bound programme to altogether eliminate revenue deficit and bring down fiscal deficit to prudent limits.
- Bringing a medium term perspective in Budget planning through the introduction of certain statements to accompany the budget document.
- Improving transparency in the fiscal operations of the government in order to avoid any window dressing in meeting the deficit targets as well as improving fiscal discipline.

The following statements are to be laid before the State Administrative Council along with the Annual Financial Statement in pursuance of the Fiscal Responsibility and Budget Management Act, 2006:

MACRO ECONOMIC FRAMEWORK STATEMENT.

MEDIUM TERM FISCAL POLICY STATEMENT.

FISCAL POLICY STRATEGY STATEMENT.

FORM I

MACRO ECONOMIC FRAMEWORK STATEMENT

Overview of State Economy

Gross State Domestic Product (GSDP)

For the current financial year (2018-19) the Gross State Domestic Product (GSDP) at current prices is estimated to be at Rs 1,58,688 crore as against last financial year Gross State Domestic Product (GSDP) at current (Base Year 2011-12) prices estimated at Rs 1,42,292 crore showing 11.52 per cent growth. The GSDP for the year 2016-17 was estimated (at constant 2011-12 prices) at Rs 1,26,847 crore (2R). Thus the financial year 2017-18 registered an increase of 12.17 per cent in GSDP growth over the year 2016-17.

For the purpose of fixing the market borrowing ceiling viz a viz fiscal parameters, the Union Ministry of Finance had accepted the GSDP estimates for the year 2017-18 as Rs 1,47,333 crore and the GSDP estimates adopted for the year 2018-19 in accordance with FC-XIV recommendations are Rs 1,67,206 crore. Accordingly, the ceiling of borrowings, net of repayments, for the State, was fixed at Rs 4420 crore for 2017-18 and at Rs 5016 crore for 2018-19.

Finances of the State

As per the road map for fiscal consolidation in the State, prescribed by the successive Finance Commissions, from time to time and incorporated in the FRBM Act of the state, the fiscal targets thereto are detailed below:

i) Fiscal Deficit Target as percent of GSDP and performance thereof:

	2015-16	2016-17	2017-18
Targets :	3.00	3.00	3.00
Achievements:	5.12	4.88	1.89

ii) Outstanding Debt as per cent of GSDP and performance thereof:

	2015-16	2016-17	2017-18
Targets :	51.42	49.25	49.25
Achievements:	45.40	45.04	43.89

2015-16

Fiscal achievements calculated on the basis of GSDP of Rs 1,17,186 crore. Total Debt as on 31-03-2015 (Actuals) is Rs 53,205.49 crore net of Rs 2,140 crore of Power Bonds under UDAY - not to be reckoned for calculation of fiscal indicators.

2016-17

Fiscal achievements calculated on the basis of GSDP of Rs 1,26,847 crore (1R). Total Debt as on 31-03-2016 (Pre-Actuals) is Rs 57,135.37 crore, net of Rs 3,537.55 crore of Power Bonds under UDAY - not to be reckoned for calculation of fiscal indicators.

2017-18

Fiscal achievements calculated on the basis of GSDP of Rs 1,47,330 crore (as adopted by Ministry of Finance, GoI). Total Debt as on 31-03-2016 (Pre-Actuals) is Rs 64,666.48 crore, net of Rs 3,537.55 crore of Power Bonds under UDAY - not to be reckoned for calculation of fiscal indicators.

Overview of State Government Finances

Total Receipts and Expenditure:

The total receipt budget of the State for 2018-19(RE) is Rs 79,591 crore against the expenditure of Rs 89,397 crore leaving a resource gap of Rs 9,806 crore. Of this, the Own Resources of the State including Share of Central Taxes, contribute Rs 24,787 crore, i.e 31.14 per cent of the total receipts. Central transfers amounting to Rs 35,666 crore constitute 44.81 per cent of the total receipts. The capital receipts including market borrowings are going to contribute Rs 13,411 crore. Within Own Revenues category, our own mobilization is Rs 11,538 crore and Rs 13,229 crore is on account of Share of Central Taxes.

A decrease of Rs 722 crore in receipts from the estimated Rs 80,313 crore, is mainly on account of less receipts under Non Tax Revenue; Rs 34 crore, CSS; 83 crore, Recovery of Loans & Advances; 2,651 crore and Borrowings 20 crore - offset by increase in receipts under Own Tax Revenue; Rs 344 crore, Share in Central Taxes; Rs 245 crore, ARM Rs 20 crore Tameer Rs 83 crore Other Cost Sharing Schemes 245 crore FC grants 538 crore, Miscellaneous Capital Receipts Rs 38 crore.

As regards expenditure, out of the total expenditure of Rs 89,397 crore, the Revenue Expenditure is Rs 59,042 crore (Salary Expenditure; Rs 27,258 crore, Pension; Rs 5,800 crore, Interest; Rs 5,665 crore, Power Purchase; Rs 5,261 crore, Power Purchase liability; Rs 1,500 crore, Power subsidy; Rs 1,200 crore, Others Rs 9,358 crore and CSS-Revenue; Rs 3,000 crore). Total CAPEX is Rs 30,355 crore which includes repayment of debt Rs 2,727 crore, Regular Sector Capital Expenditure Rs 5,500 crore, CSS Capital Expenditure Rs 7,340 crore.

Own Resources:

TAX PERFORMANCE

The tax performance of the State is provided as under;-

(Rs in crore)

S. No.	Source of Revenue	1988-89	1998-99 (10 year growth)	2008-09 (10 year growth)	2014-15 (06 year growth)	2015-16	2016-17	2017-18
1.	Tax Revenue	138 (0)	437 (217)	2683 (514)	6334 (136)	7326 (15.66)	7819 (6.73)	9536 (21.96)
2.	Non Tax Revenue	100 (0)	283 (183)	837 (196)	1978 (136)	3913	4072	4362
3.	Share of Taxes	228 (0)	1212 (431.58)	1826 (50.66)	4472 (145)	7813 (74.71)	9489 (21.45)	11912 (25.53)

Notes:

i) Figures in brackets represent the per cent increase over the corresponding preceding period/year.

ii) Non Tax Revenue includes Water Usage Charge amount as under;

2011-12 = Rs 565 crore

2012-13 = Rs 158 crore

2013-14 = Rs 843 crore

2014-15 = Rs 107 crore

2015-16 = Rs 718 crore

2016-17 = Rs 793 crore

2017-18 = Rs 755.90 Crore

iii) Share in Central Taxes;- Sharp Increase during 2015-16 is due to increase in the share of tax devolution to 42 per cent of the divisible pool as per recommendations of 14th FC.

NON-TAX PERFORMANCE

The position with regard to non-tax receipts is as under:-

(Rs in crore)

Year	Target	Achievement
2007-08	985	808
2008-09	1127	837
2009-10	1294	955
2010-11	1475	1093
2011-12	1851	2002

2012-13	2765	2160
2013-14	3321	2870
2014-15	3561	1978
2015-16	3455	3913
2016-17	4024	4072
2017-18 (Pre-Actuals)	5389	4362

Note; Non Tax Revenue Includes Water Usage Charge amount as under;

2011-12 = Rs 565 crore 2014-15 = Rs 107 crore

2012-13 = Rs 158 crore 2015-16 = Rs 718 crore

2013-14= Rs 843 crore 2016-17 = Rs 793 crore

2017-18= Rs 756 crore

F-1 (Contd.)

Macroeconomic Framework Statement
Economic Performance at a Glance

Table 1

Trends in Select Macroeconomic and Fiscal Indicators

		Absolute Value		Percentage Changes	
		April - Reporting Period (Rs in crore)		April - Reporting Period	
		2017-18 (Pre-Actuals)	2018-19 (RE)	2017-18 (Pre-Actuals)	2018-19 (RE)
1	2	3	4	5	6
	Real Sector				
1	GSDP at factor cost				
	(a) at current price	1,42,292 (1,47,330)	1,58,688 (1,67,206)	7.48	11.61
	(b) at 1999-00 price				
2	Agriculture Production (at current price)				
3	Industrial Production (at current price)				
4	Tertiary Sector Production (at current price)				
	Government Finances				
1	Revenue Receipts	48512	66180	15.57	36.42
2	Tax Revenue (2.1+2.2)	21448	24787	23.92	15.57
2.1	Own Tax Revenue	9536	11538	21.96	20.99
2.2	State's Share in Central Taxes	11912	13229	25.53	11.06
3	Non Tax Revenue (3.1+3.2)	27063	41393	9.70	52.95
3.1	State's Own Non Tax Revenue	4362	5727	7.12	31.29
3.2	Central Transfers	22701	35666	10.20	57.11
4	Capital Receipts (5+6+7)*	6025	15740	-26.69	161.20
5	Recovery from Loans and	4	2155	-78.95	

	Advances				
6	Other Receipts/Non Debt Creating	(-) 2435	2258		
7	Borrowings and Other Liabilities	8456	11153	11.35	31.89
8	Total Receipts (1+4)	54537	79591	8.65	45.94
9	Total Expenditure	54537	89397	8.65	63.92
10	Revenue Account of which	40916	59042	2.77	44.30
11	(a) Interest Payments	4663	5665	1.35	21.49
	(b) Subsidies	1154	1200	-4.31	3.98
	(c) Wages and Salaries/Others	29691	46377	-0.33	56.19
	(d) Pension Payments	5408	5800	28.24	7.24
12	Capital Account(CAPEX)	13621	30355	31.16	122.85
	Of which				
	Loans and Advances	25	75	-67.10	200.00
	Repayments	3243	2727	60.30	(-)15.91
13	Plan Expenditure**				
14	Revenue Account				
15	Capital Account				
16	Total Expenditure (9+13) including Loans and Advances	54537	89397	8.65	63.91
17	Revenue Expenditure (10+14)	40916	59042	2.77	44.30
18	Capital Expenditure (12+15)	13621	30355	31.16	122.85
19	Revenue Surplus	7595	7138	250.65	(-)6.01
20	Fiscal Deficit	2778	19459	-55.17	
21	Primary Surplus/Deficit (+/-)	-1885	13794		

Note:- i. Borrowings under UDAY not to be reckoned for calculation of fiscal indicators.

ii. GSDP figures in parenthesis as adopted by Ministry of Finance , GoI, for fiscal indicators.

iii. Capital receipts and disbursement are net of WMA/OD from RBI.

iv. Average amount of WMA from RBI Rs 133.32 crore.

v. Average amount of OD from RBI Rs 116.00 crore.

vi. No. of days of OD = 5

vii. Number of occasions of OD = 3

(Information as on ending November 30th, 2018)

FORM F-2
(See Rule 3 & 4)
Medium Term Fiscal Policy Statement

A. Fiscal Indicators – Rolling Targets

	Previous Year (Y-2) Pre-Actuals 2017-18	Current Year (Y-1) (BE) 2018-19 Target as per 14 th FC	Current Year (Y-1) (RE) 2018-19 Target as per 14 th FC	Ensuing Year (Y) (BE) 2019-20	Targets for next two Years	
					2020-21	2021-22
1. Revenue Surplus/ Deficit as percentage of Total Revenue Receipts (TRR)						
2. Fiscal Deficit as Percentage of GSDP	1.89	3.00	3.00	3.00	3.00	3.00
3. Total Outstanding Liabilities as Percentage of GSDP	43.89	47.30	45.57	44.01	44.01	44.01

Note;- i. Fiscal achievements calculated on the basis of GSDP Rs 1,47,330 crore, as adopted by the Ministry of Finance, GoI, for calculation of the same.
ii. Total Debt as on 31-03-2018 (Pre-actuals) is Rs 64666.48 crore, net of UDAY Bonds of Rs 3537.55 crore, not to be reckoned for calculation of fiscal indicators under UDAY guidelines.

FORM D – 1
(See Rule 7)
SELECT FISCAL INDICATORS

(In per cent)

S. No	ITEM	2017-18 (Pre-Actuals)	2018-19 (RE)
1	Gross Fiscal Deficit as % age of GSDP	1.89	11.63
2	Revenue Surplus as %age of Gross Fiscal Deficit	273.40	36.68
3	Revenue Surplus as % age of GSDP	5.16	4.27
4	Revenue Surplus as % age of TRR	15.66	10.79
5	Total Liabilities - GSDP Ratio (%)	43.89	41.46
6	Total Liabilities - Total Revenue Receipts (%)	133.30	104.76
7	Total Liabilities - State's Own Revenue Receipts (%)	465.29	401.58
8	State's Own Revenue Receipts to Revenue Expenditure (%)	33.96	29.84
9	Capital Outlay as Percentage of Gross Fiscal Deficit	372.68	141.60
10	Interest Payments as %age of Revenue Receipts	9.61	8.56
11	Salary Expenditure as %age of Revenue Receipts	33.24	41.19
12	Pension Expenditure as %age of Revenue Receipts	11.15	8.76
13	Non Developmental Expenditure as Percentage of Aggregate Disbursements	28.93	30.26
14	Gross Transfers from Centre as percentage of Aggregate Disbursements	41.62	39.90
15	Non Tax Revenue as percentage of TRR	8.99	8.65

Note;- i) Figures worked out on the basis of GSDP of Rs 1,47,330 crore for 2017-18 (Pre-Actuals) and Rs 1,67,206 crore for 2018-19 (RE), adopted by the Ministry of Finance, GoI, for calculation of fiscal targets.

ii) Borrowings under UDAY Power Bonds (Rs 3537.55 crore) not to be reckoned for calculation of fiscal indicators.

FORM D-2

(See Rule 7)

A. Components of State Government Liabilities						
<i>(Rs in crore)</i>						
Category	Raised during the Fiscal Year		Repayment/ Redemption during the Fiscal Year		Outstanding Amount (End March)	
	2017-18 (Pre-Actuals)	2018-19 (RE)	2017-18 (Pre-Actuals)	2018-19 (RE)	2017-18 (Pre-Actuals)	2018-19 (RE)
Market Borrowings	6200.00	6858.00	2226.10	1756.85	26019.50	31120.65
Loans from Centre	31.60	30.00	115.95	117.22	1404.84	1317.62
Special Securities issued to the NSSF	0.00	0.00	320.57	332.85	3835.15	3502.30
Borrowings from Financial Institutions/ Banks	667.91	700.00	580.16	516.54	3725.60	3909.06
WMA from RBI (Net)	300.71	0.00	890.01	300.71	300.71	0.00
Small Savings, Provident Funds, etc. (Net)	1462.89	0.00	0	0.00	20918.79	20918.79
Reserve Funds / Deposits (Net)	0.00	103.00	19.83	0.00	8461.89	8564.89
Other Liabilities/Power Bonds	0.00	0.00	0.00	0	0.00	0.00
UDAY Power Bonds*	0.00	0.00	0.00	0.00	3537.55	3537.55
Total	8663.11	7676.69	4152.62	3024.17	68204.03 (64666.48)	72870.86 (69333.31)

**Borrowings under UDAY Power Bonds not to be reckoned for calculation of fiscal indicators.*

FORM D -2

(See Rule 7)

B. Weighted Average Interest Rates on State Government Liabilities*(In per cent)*

Category	Raised during the Fiscal Year		Outstanding Amount (End March)	
	2016-17 (Actuals)	2017-18 (Pre-Actuals)	2016-17 (Actuals)	2017-18 (Pre - Actuals)
Market Borrowings	7.61	7.61	9.10	8.86
Loans from Centre	9.00	9.00	6.00	6.00
Special Securities issued to the NSSF		0.00	8.66	10.26
Borrowings from Financial Institutions/ Banks	6.56	6.56	8.20	7.84
WMA/OD from RBI/ OD from JK Bank (<i>ending March 2012</i>)	6.75 to 8.75	6.75 to 8.75	6.75 to 8.00	6.00 to 6.75
Small Savings, Provident Funds , etc.	8.70	8.70	8.25	7.83
Reserve Funds / Deposits	6.75 to 8.75	6.75 to 8.75	6.75 to 8.00	6.00 to 6.75
Other Liabilities/UDAY	6.66	6.66	8.51	8.51
Total (Weighted Average Interest Rate)			8.24	8.25

Form D-3
See Rule - 7
Consolidated Sinking Fund

(Rs in crore)

Outstanding at the beginning of the previous year (2017-18)	Additions during the previous year (2017-18)	Withdrawal during the previous Year (2017-18)	Outstanding at the end of previous year/beginning of the current year	(4)/stock of SLR borrowings (%)	Additions during the current Year (2018-19)	Withdrawal during the current year (2018-19)	Outstanding at the end of the current year/beginning of annual year (2019-20)	(8) / stock of SLR borrowing (%)
1	2	3	4	5	6	7	8	9
168.77	50.79	0.00	219.56	0.84	97.05	0.00	316.61	1.02

FORM D-4
Guarantees given by the Government
Statement of Sector-wise Guarantees

(Rs in lakh)

Sector (No. of Guarantees within bracket)	Maximum amount guaranteed	Outstanding at the beginning of the year 2018-19	Additions during the year 2018-19	Deletions (other than invoked during the year) 2018-19	Invoked during the year 2018-19		Outstanding at the end of the year 2018-19	Guarantee Commission or Fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Power(3)	470020	470020	-	-	-	-	470020	-	-	-
Co-operative (5)	19121 (Plus Interest)	22778	-	-	-	-	22778	-	-	-
Road & Transport (1)	-	-	-	-	-	-	-	-	-	-
State Financial Corporation (1)	700 (Plus Interest)	979	-	-	-	-	979	-	-	-
I & C Deptt. (J&K Cements) (2)	1887	1887	-	-	-	-	1887	-	-	-
I & C Deptt. (EDI)	7200	23300	-	-	-	-	23300	-	-	-
Social Welfare Deptt (WDC) (17)	6021	6021	-	-	-	-	6021	-	-	-
Social Welfare Deptt (SC/ST/BC Corp.) (17)	7115	7115	-	-	-	-	7115	-	-	-
Housing & Urban Development (7)	-	-	-	-	-	-	-	-	-	-
Women's Dev. Cor.			3000				3000			
Total (46)		532100	3000	-	-	-	535100	-	-	-

Note: Figures in brackets indicate the no. of guarantees.

Form D-5
(See Rule 7)
Outstanding Risk – weighted Guarantees

(Rs in crore)

Default Probability	Risk weights (per cent)	Amount outstanding as in the previous year and the current year		Risk Weighted outstanding guarantee in the previous year and the current year	
		Previous Year	Current Year	Previous Year	Current Year
Direct Liabilities		-	-	-	-
High risk		-	-	-	-
Medium risk					
Low risk		-	The Average of risk weights (per cent) on all the guarantees		
Very Low Risk		-	-	-	-
Total Outstanding	-	-	-	-	-
Note: The risk weights have been pre-specified for the various risk categories					

FORM D-6

Guarantee Redemption Fund

(Rs in crore)

Outstanding invoked guarantee at the end of previous year	Outstanding amount in GRF at the end of previous year (2017-18)	Amount Guarantees Likely to be invoked during the current year (2018-19)	Addition to GRF during the current year (2018-19)	Withdrawal from the GRF during the current year (2018-19)	Outstanding Amount in GRF at the end of current year (2018-19)
1	2	3	4	5	6
Nil	10.20	Nil	1.00	0.00	11.20

FORM D -7				
(See Rule 7)				
STATEMENT OF ASSETS				
	Assets at the beginning of the reporting year i.e. 2017-18	Assets acquired during the reporting year i.e. 2017-18		Cumulative total of assets at the end of the reporting year i.e. 2017-18
		On Account of adjustment after reconciliation by the concerned Adm. Deptt*	Assets acquired during 2017-18	
	Book Value (Rs in crore)	Book Value (Rs in crore)	Book Value (Rs in crore)	Book Value (Rs in crore)
Provisional to be compared with Finance Account				
Financial Assets				
Loans and advances	1640.51		20.34	1660.85
Loans to Local Bodies	12.75		0.00	12.75
Loans to companies	1114.10		18.20	1132.30
Loans to others	513.66		2.14	515.80
Equity investment	803.74		378.08	1181.82
Shares				
Bonus shares				
Investments in Govt dated securities/Treasury Bills				
Investment in 14-day intermediate Treasury Bills				
Other financial Investments (please specify)				
Total	2444.25		398.42	2842.67
Physical Assets:				
Land	80287.94	16777.3019	2055.0396	99120.2815

Building - official/ Residential	56344.22	10804.8435	4831.1551	71980.2186
Roads	40881.63	(-)8687.0443	909.3743	33103.96
Bridges	2878.01	230.773	5.36	3114.143
Irrigation Projects	8025.29	(-)922.33	283.51	7386.47
Power Projects	4923.87	1.048	188.18	5113.098
Other capital projects	22320.16	(-)2456.243	419.13	20283.047
Machinery and Equipment	7789.29	549.7918	188.7298	8527.8116
Office Equipment	921.07	41.10125	100.70419	1062.87544
Vehicles	1804.85	156.85059	118.350402	2080.050992
Miscellaneous		10.489	2.94	13.429
Total	226176.33*	16506.58174	9102.473392	251785.3851

*NOTE:- * Figures subject to further Reconciliation.*

Form D – 8

(See rule 7)

TAX REVENUES RAISED BUT NOT REALISED

(principal taxes)

(as at the end of the reporting year)

Major Head	Description	Amount under disputes (Rs in crore)					Amount not under disputes (Rs in crore)					Grand Total
		Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	Over 1 year but less than 2 years	Over 2 years but less than 5 years	Over 5 years but less than 10 years	Over 10 years	Total	
	Taxes on income & expenditure	-	-	-	-	-	-	-	-	-	-	-
	Agricultural income tax	-	-	-	-	-	-	-	-	-	-	-
	Taxes on Professions, Trades, callings & employment	-	-	-	-	-	-	-	-	-	-	-
	Taxes on property & capital Services											
	Land Revenue	1.26	1.27	1.34	1.45	5.32	0.915	0.317	0.724	1.166	3.122	8.442

	Stamps and Registration fees	0.56	0.55	59.47	3.50	64.08	0.73	0.65	0.47	0.12	1.97	66.05
	Urban immovable property tax	0.00	0.00	0.00	0.00	0.000	0.00	0.00	0.00	0.00	0.00	0.00
	Passenger Tax	0.00	0.00	0.00	0.00	0.00	0.26	5.04	9.74	17.36	32.40	32.40
	Taxes on Commodities & Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0	0.00	0.00	0.00
	Sales Tax/VAT	6.15	48.93	15.77	110.52	181.37	218.09	250.04	229.83	298.62	996.58	1177.95
	Central Sales Tax	7.44	4.79	3.87	0.00	16.10	18.36	10.06	7.94	2.30	38.66	54.76
	Sales Tax on Motor spirit & Lubricants	0.00	0.00	0.01	0.08	0.09	0.00	0.00	0.00	0.00	0.00	0.09
	Surcharge on Sales Tax	0.15	0.23	0.11	2.95	3.44	6.15	3.20	2.14	3.54	15.03	18.47
	State Excise	0.00	0.00	14.37	3.08	17.45	0.00	0.00	0.00	1.54	1.54	18.99
	Taxes on Vehicles	0.00	0.00	0.00	0.00	0.00	195.39	0.00	0.00	0.00	195.39	195.39
	Other Taxes	0.00	0.00	0.00	12.14	12.14	4.29	0.00	0.00	25.20	29.49	41.63
	Toll Tax	0.00	0.00	17.68	10.23	27.91	2.33	0.00	0.32	0.01	2.66	30.57
	Entertainment Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.21	0.21	0.21
	TOTAL	15.56	55.77	112.62	143.95	327.90	446.52	269.31	251.17	350.07	1317.05	1644.95

FORM D-9

(See Rule 7)

STATEMENT OF MISCELLANEOUS LIABILITIES: OUTSTANDINGS

(Rs in crore)

	Outstanding Amount[*]
Major Works and Contracts	319.63
Committed Liabilities in respect of land acquisition charges	2514.98
Claims in respect of unpaid bills on works and supplies	1206.50
*The outstanding amount pertains to the end March position for the year before the current year.	

FORM D - 10

(See Rule 7)

Statement of number of Employees and Related Salary Expenditure*

Part - I

Employees in Government Departments

Demand No & Description	Number of Employees in the current Year (2018-19)			Salary Expenditure <i>(Rs in crore)</i>			
	NP	SP/ CSS	Total	Actuals Previous Year (2017-18)	BE Current Year (2018-19)	RE current Year (2018-19)	BE Next Year (2019-20)
All Demands	434527	59873	494400	16123	23863	27258	26000

Note:- *Based on the data provided by the Administrative Departments.

Part-II
Employees in Public Sector

(Rs in crore)

Name of Public Sector Unit	Name of the Controlling Administrative Department.	No. of employees in the current year (2018-19)	Salary Expenditure			
			Actual (2017-18)	BE (2018-19)	RE (2018-19)	BE (2019-20)
JKHPMC	Horticulture	101	8.18	9.19	7.06	8.45
JK AIDCL	Agriculture Production Deptt	72	3.86	4.63	4.63	6.03
J&K W Dev. Corp	Social Welfare Deptt	52	2.70	2.65	2.65	2.90
J&KSC/ST Backward Class Dev. Corp		107	6.13	7.97	8.28	9.04
Corporations/Boards	Industries & Commerce Deptt.	3428	140.89	157.15	164.78	183.93
J&K Police	Home	94	4.13	5.50	5.50	6.50
JK TDC Corp.	Tourism Deptt.	860	31.70	32.50	32.40	33.20
JK State Cable Corp.		149	5.66	6.79	9.24	8.56
J&K SPDC	PDD	2233	110.41	181.50	181.50	210.00
J&K SFC	Forest	2662	118.53	130.00	130.00	140.00
J&K SRTC	Transport	2286	93.18	103.64	102.06	115.08
J&K State Financial Corp.	Finance	165	19.07	9.20	9.20	9.65
J&K Project Const. Corp.	R&B Deptt.	1065	66.86	80.19	88.21	97.03
J&K Medical Supp. Corp.	H&ME	24	1.38	2.46	2.38	2.47
Total		13298	612.68	733.37	747.89	832.84

Part-III

A. Details of Aided Institutions Other than Local Bodies

(Rs in crore)

Name of Department	No. of Employees	Actuals Previous Year (2017-18)	Budget Estimates (2018-19)	Revised Estimates (2018-19)	Budget Estimates (2019-20)
General Administration Department	222	9.81	11.00	11.22	14.24
Cooperative Deptt	885	7.00	7.00	8.04	7.26
Industries & Commerce	168	8.57	8.57	12.68	13.17
Social Welfare Deptt	42	1.37	1.26	2.16	1.51
Higher Education Deptt	6426	350.98	387.43	495.48	584.46
Tourism	1169	27.69	34.59	69.81	65.70
PD & MD	149	11.85		15.27	14.80
Culture	295	21.13	21.00	29.79	28.66
IT Department	15	0.89	0.91	3.80	4.30
Youth Services Sports & Tech. Edu.	561	26.12	29.00	32.15	32.83
Agriculture Production	3531	241.00	265.00	360.74	412.63
Total	13463	706.41	765.76	1041.14	1179.56

Part-III

B. Details of Aided Institutions Local Bodies

(Rs in crore)

Name of Aided Institution	Name of Controlling Administrative Department	No. of Employees	Actuals Previous Year (2017-18)	Budget Estimates (2018-19)	Revised Estimates (2018-19)	Budget Estimates (2019-20)
Srinagar Municipal Corporation	Housing & Urban Development Department	3110	215.73	245.95	289.50	311.89
Jammu Municipal Corporation		1709	55.14	68.30	78.68	84.16
	Total	4819	270.87	314.25	368.18	396.05