Appendices

Appendix 1.1

(Referred to in paragraph 1.1, page 1)

Profile of Punjab

A. General Data			
Sr. No.	**Particulars**		**Figures**
1.	Area		50362 sq km
2.	Population as per 2011 Census		2.77 crore
3.	Density of Population (as per 2011 census) (All India Density = 382 persons per Sq. Km.)		551 persons per Sq. km.
4.	Population below poverty line[1] (All India Average = 21.92 *per cent*)		8.26 *per cent*
5.	Literacy (as per 2011 census) (All India Average = 74.04 *per cent*)		75.80 *per cent*
6.	Infant mortality[2] (per 1000 live births) (All India Average = 40 per 1000 live births)		28
7.	Life Expectancy at birth[3] (All India Average=Male-64.6 years,Female-67.6 years)		Male:69.7 years Female:72.8 years
8.	Gini Coefficient[4] (a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa) (All India Average = Rural – 0.29; Urban – 0.38)		Rural – 0.29 Urban – 0.37
9.	Gross State Domestic Product (GSDP) 2013-14 at current prices		₹ 3,17,054 crore
10.	Per capita GSDP CAGR (2004-05 to 2013-14)	General Category States Average	14.88
		Punjab	12.14
11.	GSDP CAGR (2004-05 to 2013-14)	General Category States Average	15.49
		Punjab	14.07
12.	Population Growth (2004-05 to 2013-14)	General Category States Average	12.94
		Punjab	16.67
13.	Total cropped area		79.02 lakh hectares
14.	Gross Irrigated area		77.71 lakh hectares
15.	Percentage of gross cropped area to gross irrigated area		98 *per cent*
16.	No. of primary schools		15334

Source: *Economic Surveys of India and Punjab 2013-14 and Statistical Abstract of Punjab 2013.*

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1 Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar methodology.
2 SRS Bulletin September 2013.
3 Economic survey indicators for 2010-11 as shown in Economic survey of 2012-13.
4 Planning commission data for 2009-10.

B.	**Financial Data**			
Sr. No.	**Particulars**	**Figures (in *per cent*)**		
		2004-05 to 2012-13		**2004-05 to 2013-14**
	CAGR[5]	**General Category States**	**Punjab**	**Punjab**
a.	**Of Revenue Receipts**	16.93	11.10	10.91
b.	**Of Own Tax Revenue**	16.42	15.89	14.80
c.	**Of Non Tax Revenue**	12.49	-8.51	-5.59
d.	**Of Total Expenditure**	15.37	10.99	10.39
e.	**Of Capital Expenditure**	17.01	12.23	12.50
f.	**Of Revenue Expenditure on Education, Sports, Art and Culture**	17.44	15.29	13.53
g.	**Of Revenue Expenditure on Health and Family Welfare**	16.50	14.46	14.64
h.	**Of Salary and Wages**	14.73	13.32	12.37
i.	**Of Pension**	18.34	18.70	17.10

Source: ***Financial data:*** *Finance Accounts of the State Government.*

[5] Details of CAGR worked out on the basis of information furnished by the 16 General Category States (excluding Delhi, Goa and Puducherry).

Appendix 1.2

(Referred to in paragraph 1.1, page 1)

Structure of the Government Accounts

The accounts of the State Government are kept in three parts**:**

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

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

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

Layout of the Finance Accounts

Statement Number	Subject
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts in Consolidated Fund
4	Statement of Expenditure out of Consolidated Fund by function and nature
5	Statement of Progressive Capital expenditure
6	Statement of Borrowings and other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of total funds released during the year as Grants-in-aid and funds allocated for creation of assets
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
11	Detailed Statement of Revenue and Capital Receipts by minor heads
12	Detailed Statement of Revenue Expenditure by minor heads
13	Detailed Statement of Capital Expenditure
14	Detailed Statement of Investments of the Government
15	Detailed Statement of Borrowings and other Liabilities
16	Detailed Statement of Loans and Advances made by the Government
17	Detailed Statement of Sources and Application of funds for expenditure other than on revenue account
18	Detailed Statement of Contingency Fund and Public Account transactions
19	Detailed Statement on Investment of earmarked balances

Appendix 1.3

(Referred to in paragraph 1.1.2, page 2)

Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003

The Government of Punjab had enacted the Punjab Fiscal Responsibility and Budget Management Act, 2003 to ensure prudence in fiscal management and to achieve fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of the revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. The Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto.

The Thirteenth Finance Commission (ThFC) in its report has recommended a revised roadmap for Fiscal Consolidation for States to reduce its fiscal deficit to three *per cent* of Gross State Domestic Product (GSDP) by the year 2014-15, maintain it at that level thereafter, reduce revenue deficit to zero or surplus by 2014-15 and bring down its debt at 38.7 *per cent* of GSDP by 2014-15. The State was also asked to amend FRBM Act, 2003 to conform to these targets. The State Government as per recommendations/guidelines of the ThFC has amended the FRBM Act, 2003 in 2011 and also prepared the Fiscal Consolidation Roadmap ***(Appendix1.5)*** for the years 2010-11 to 2014-15 incorporating therein year-wise annual targets for revenue deficit, fiscal deficit and debt outstanding. The Act, as amended, *inter-alia*, prescribed the following fiscal targets for the State:

a) contain fiscal deficit as *per cent* of Gross State Domestic Product (GSDP) at 3.5 *per cent* in the financial years 2010-11, 2011-12, 2012-13, at three *per cent* in financial years 2013-14 and 2014-15 and maintain thereafter.

b) reduce the revenue deficit as *per cent* of GSDP so as to bring it down to 1.8 *per cent* in the financial year 2011-12, 1.2 *per cent* in the financial year 2012-13, 0.6 *per cent* in the financial year 2013-14 and zero *per cent* or surplus in the financial year 2014-15 and maintain thereafter.

c) bring down its debt as *per cent* of GSDP to 42.5 *per cent* in the financial year 2010-11, 41.8 *per cent* in the financial year 2011-12, 41.0 *per cent* in the financial year 2012-13, 39.8 *per cent* in the financial year 2013-14 and 38.7 *per cent* in the financial year 2014-15.

d) cap the outstanding guarantees on long term debt to 80 *per cent* of the revenue receipts of the previous year. Guarantees on short term debt were to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

Appendix 1.4

(Referred to in paragraph 1.1.4, page 2)

Abstract of receipts and disbursements for the year 2013-14 and summarized financial position of the Government of Punjab as on 31 March 2014

Part A - Abstract of receipts and disbursements for the year 2013-14

(₹ in crore)

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	**32051.15**	**35103.54**	**I-Revenue expenditure**	**39457.94**	**38505.32**	**3135.35**	**41640.67**
(i) Tax revenue	22587.56	24079.20	**General services**	**18572.15**	**20180.83**	**11.36**	**20192.19**
(ii) Non-tax revenue	2629.21	3191.49	**Social Services-**	**11189.97**	**8908.86**	**2410.23**	**11319.09**
(iii) State's share of Union Taxes and Duties	4058.81	4431.47	-Education, Sports, Art and Culture	6628.81	5493.87	929.06	6422.93
(iv) Non-Plan Grants	894.91	1064.11	-Health and Family Welfare	1793.87	1533.92	352.59	1886.51
(v) Grants for State Plan Schemes	684.19	1058.26	Water Supply, Sanitation, Housing and Urban Development	544.63	562.98	0.00	562.98
(vi) Grants for Central and Centrally Sponsored Plan Schemes	1196.47	1279.01	-Information and Broadcasting	29.33	20.63	19.17	39.80
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	396.53	445.52	229.67	675.19
			-Labour and Labour Welfare	156.63	147.16	10.36	157.52
			-Social Welfare and Nutrition	1618.22	682.31	869.38	1551.69
			-Others	21.95	22.47	0.00	22.47
			Economic Services-	**9152.09**	**8885.97**	**713.76**	**9599.73**
			-Agriculture and Allied Activities	1265.60	834.93	587.98	1422.91
			-Rural Development	535.18	675.67	28.85	704.52
			-Irrigation and Flood Control	1070.83	1341.90	0.00	1341.90
			-Energy	5060.23	4815.78	0.00	4815.78
			-Industry and Minerals	72.14	53.18	4.63	57.81
			-Transport	701.53	671.73	0.00	671.73
			-Science, Technology and Environment	5.50	2.53	4.00	6.53
			-General Economic Services	441.08	490.25	88.30	578.55
			Grants-in-aid Contributions	**543.73**	529.66	0.00	**529.66**
			Total	**39457.94**	**38505.32**	**3135.35**	**41640.67**
II. Revenue deficit carried over to Section B	**7406.79**	**6537.13**	**Revenue Surplus carried over to Section-B**	**--**	**--**	--	
Total Section A	**39457.94**	**41640.67**		**39457.94**	**38505.32**	**3135.35**	**41640.67**

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-B Others							
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	**(-)178.30**	**(-)303.61**	**III Opening Overdraft from Reserve Bank of India**	**--**	**--**	--	
IV – Misc Capital Receipts	**0.21**	**0.51**	**IV-Capital Outlay**	**1915.82**	**189.52**	**2011.09**	**2200.61**
			General Services	**162.28**	**62.44**	**155.92**	**218.36**
			Social Services-	**716.15**	**1.22**	**929.11**	**930.33**
			-Education, Sports, Art and Culture	**186.89**	0.00	356.72	**356.72**
			-Health and Family Welfare	**109.36**	0.52	82.15	**82.67**
			Water Supply, Sanitation, Housing and Urban Development	**401.01**	0.43	479.47	**479.90**
			-Information and Broadcasting	**0.00**	0.27	0.00	**0.27**
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	**5.78**	0.00	7.42	**7.42**
			-Social Welfare and Nutrition	**3.16**	0.00	0.50	**0.50**
			-Others	**9.95**	0.00	2.85	**2.85**
			Economic Services-	**1037.39**	**125.86**	**926.06**	**1051.92**
			-Agriculture and Allied Activities	**15.30**	0.00	88.26	**88.26**
			-Rural Development	**122.07**	67.68	62.20	**129.88**
			-Irrigation and Flood Control	**507.60**	53.47	307.03	**360.50**
			Industry and Minerals	**0.02**	0.00	0.00	**0.00**
			Transport	**229.81**	4.65	378.83	**383.48**
			Science Technology and Environment	**0.93**	0.00	0.00	**0.00**
			General Economic Services	**161.66**	0.06	89.74	**89.80**
TOTAL	**(-)178.09**	**(-)303.10**	**TOTAL**	**1915.82**	**189.52**	**2011.09**	**2200.61**
V Recoveries of Loans and Advances	**174.09**	**112.30**	**V-Loans and Advances Disbursed**	**197.53**	**165.13**	**0.00**	**165.13**
-From Power Projects	94.25	5.68	-For Power Projects	**0.00**	10.00	0.00	**10.00**
-From Government Servants	75.17	70.88	-To Government Servants	**52.11**	49.52	0.00	**49.52**
-From others	4.67	35.74	-To Others	**145.42**	105.61	0.00	**105.61**
VI-Revenue surplus brought down	**--**	**--**	**VI-Revenue Deficit Brought down**	**7406.79**	6537.13	0.00	**6537.13**

Receipts	2012-13	2013-14	Disbursements	2012-13	2013-14		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
VII- Public debt receipts	**22166.50**	**24140.48**	**VII-Repayment of Public Debt**	**15115.79**	**16682.94**	**0.00**	**16682.94**
-External Debt	--	--	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	10451.16	10294.99	-Internal debt other than ways and means Advances and Overdraft	**3402.98**	3393.25	0.00	**3393.25**
-Net transactions under Ways and Means Advances	11493.40	13467.53	-Net transactions under Ways and Means Advances	**11442.08**	13032.97	0.00	**13032.97**
-Net transactions under overdraft	--	--	-Net transactions under overdraft	0.00	--	--	**0.00**
-Loans and Advances from Central Government	221.94	377.96	-Repayment of Loans and Advances to Central Government	270.73	256.72	0.00	256.72
VIII- Appropriation to Contingency fund	**Nil**	**Nil**	**VIII- Appropriation to Contingency fund**	Nil	**Nil**	**Nil**	**Nil**
IX-Amount transferred to Contingency fund	**Nil**	**Nil**	**IX-Expenditure from Contingency fund**	Nil	**Nil**	**Nil**	**Nil**
X-Public Account Receipts#	**35701.02**	**36261.15**	**X-Public Account Disbursement#**	**33531.20**	**33994.60**	0.00	**33994.60**
-Small Savings and Provident funds	3205.99	3340.96	-Small Savings and Provident funds	1640.74	1376.93	0.00	1376.93
-Reserve funds	645.57	576.81	-Reserve funds	13.16	237.54	0.00	237.54
-Deposits and Advances	3882.13	3860.12	-Deposits and Advances	3947.83	3668.57	0.00	3668.57
-Suspense and Miscellaneous	26462.24	28522.12	-Suspense and Miscellaneous	26418.47	28640.97	0.00	28640.97
-Remittances	1505.09	(-)38.86	-Remittances	1511.00	70.59	0.00	70.59
XI Closing Overdraft from Reserve Bank of India	**NIL**	**Nil**	**XI Cash Balance at end**	**(-)303.61**	**630.42**	**0.00**	**630.42**
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	(-)881.21	(-)69.18	0.00	(-)69.18
			Departmental cash balance including permanent advances	475.57	597.57	0.00	597.57
			Cash Balance Investment	102.03	102.03	0.00	102.03
Total Section-B	**57863.52**	**60210.83**		**57863.52**	**58199.74**	**2011.09**	**60210.83**
Total	**97321.46**	**101851.50**	**Total**	**97321.46**	**96705.06**	**5146.44**	**101851.50**

These exclude transactions of investment of cash balances and departmental cash chests.

Appendix 1.4 (continued)

(Referred to in paragraph 1.9.1, page 32)

Part - B - Summarized financial position of the Government of Punjab as on 31 March 2014

(₹ in crore)

Liabilities	As on 31.03.2013	As on 31.03.2014
Internal Debt -	**68001.35**	**75337.65**
Market Loans bearing interest	43063.11	50318.34
Market Loans not bearing interest	0.13	0.07
Loans from Life Insurance Corporation of India	0.58	0.27
Loans from other Institutions	24779.46	24426.35
Ways and Means Advances and Overdrafts from Reserve Bank of India	158.07	592.62
Loans and Advances from Central Government-	**3210.30**	**3331.55**
Non-Plan Loans	41.06	39.16
Loans for State Plan Schemes	3168.92	3292.08
Pre 1984-85 Loans	0.32	0.31
Contingency Fund	**25.00**	**25.00**
Small Savings, Provident Funds, etc.	**14562.50**	**16526.53**
Deposits	**3259.52**	**3451.07**
Reserve Funds	**3248.41**	**3587.68**
Suspense and Miscellaneous Balances	**133.89**	**15.05**
Remittance Balances	**102.00**	**--**
TOTAL	**92542.97**	**102274.53**
Assets		
Gross capital outlay on fixed assets -	**30603.12**	**32803.26**
Investments in shares of Companies, Corporations, etc.	**3832.65**	**3862.14**
Other Capital Outlay	**26770.47**	**28941.12**
Loans and Advances -	**2429.39**	**2482.21**
Loans for Power Projects	939.86	944.18
Other Development Loans	1461.34	1531.20
Loans to Government servants and Miscellaneous loans	28.19	6.83
Advances	**0.77**	**0.77**
Remittance Balances	**-**	**7.44**
Cash	**(-)303.61**	**630.42**
Cash in Treasuries and Local Remittances	-	-
Departmental Cash Balance	474.65	596.67
Permanent Advances	0.22	0.22
Cash Balance Investments	102.03	102.03
Deposits with Reserve Bank	(-)881.21	(-)69.18
Investments from Earmarked Funds	0.70	0.68
Deficit on Government Account -	**59813.30**	**66350.43**
Add Revenue Deficit of the current year	7406.80	6537.13
Accumulated deficit at the beginning of the year	52406.50	59813.30
Total	**92542.97**	**102274.53**

Appendix 1.5

(Referred to in paragraphs 1.1.6 and 1.3, pages 4 and 13)

Fiscal Consolidation Roadmap for the State for the financial years 2010-11 to 2014-15 as per recommendations of the Thirteenth Finance Commission

(₹in crore)

Item	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6
A. Fiscal Consolidation Roadmap for the State recommended by ThFC					
i) Revenue Deficit as percentage of GSDP	**--**	**1.80**	**1.20**	**0.60**	**0.00**
ii) Fiscal Deficit as percentage of GSDP	**3.50**	**3.50**	**3.50**	**3.00**	**3.00**
iii) Outstanding Debt to GSDP ratio	**42.50**	**41.80**	**41.00**	**39.80**	**38.70**
B. Fiscal Consolidation Roadmap for the State	**2010-11**	**2011-12**	**2012-13**	**2013-14**	**2014-15**
1. Revenue Receipts	**30475**	**32027**	**35631**	**40194**	**45416**
i) Share of Central taxes	**3207**	**3665**	**4398**	**5278**	**6333**
ii) State's Own Taxes and Duties	**17396**	**20408**	**23103**	**26170**	**29665**
a) Sales Tax/VAT (State Share)	10000	11800	13570	15606	17946
b) State Excise	2640	3250	3510	3790	4094
c) Stamps and Registration	2500	2900	3335	3835	4411
d) Motor Vehicle Tax	700	800	864	933	1008
e) Electricity Duty	1520	1400	1540	1694	1863
f) Land Revenue	17	19	21	23	25
g) Entertainment Tax	19	239	263	289	318
iii) Non Tax Revenue	**6568**	**3126**	**3277**	**3439**	**3610**
a) Interest Receipts	412	177	177	177	177
b) Police	71	78	86	94	104
c) Other Administrative Services	72	72	79	87	90
d) Misc. General Services	4923	1657	1681	1699	1718
i) Lotteries	3851	81	89	98	108
ii) Deposits/Contributions	1000	1500	1500	1500	1500
iii) Guarantee Fee	71	75	82	91	100
iv) Others	1	1	10	10	10
e) Education, Sports, Art & Culture	42	45	49	54	60
f) Medical and Public Health	68	72	79	87	96
g) Water Supply and Sanitation	45	50	55	60	67
h) Urban Development	83	94	103	114	125
i) Major and Medium Irrigation	300	300	330	363	399
j) Mining	60	65	71	79	87
k) Punjab Roadways	121	133	146	161	177
l) Civil Supplies	50	55	60	67	73
m) Others	321	328	361	397	437
iv)Grants from Centre	**3304**	**4328**	**4853**	**5307**	**5808**
a) Non Plan	634	656	851	942	1046
i) 13th Finance Commission	366	626	818	906	1006
ii) Government of India	268	30	33	36	40

Item	2010-11	2011-12	2012-13	2013-14	2014-15
b) State Plan	1614	1949	2107	2281	2469
i) 13th Finance Commission	42	414	419	424	426
ii) Government of India	1572	1535	1688	1857	2043
c) Centrally Sponsored Schemes	723	1469	1616	1777	1955
d) Central Plan	333	254	279	307	338
v) ARM	**0**	**500**	**0**	**0**	**0**
Total Revenue Receipts(i+ii+iii+iv+v)	**30475**	**32027**	**35631**	**40194**	**45416**
2. Revenue Expenditure	**34180**	**35406**	**38882**	**42171**	**44905**
a) Interest Payments	5499	6530	7130	7630	8130
b) Pension and Retirement benefits	4048	4822	5304	5835	6418
c) Salaries	10309	11067	12174	13391	14730
Arrears of Pay Commission	0	1500	1125	1125	0
d) Power Subsidy	3376	3020	4020	4520	5020
e) Devolution to Local Bodies	1319	1474	1804	2029	2294
f) Civil Supplies	433	481	500	200	200
g) Natural Calamities	228	239	251	263	276
h) Lotteries	3805	48	53	58	64
i) State Plan Expenditure	2082	2623	2885	3174	3491
j) CSS Expenditure	662	854	939	1033	1136
k)Others	2419	2748	2697	2913	3146
I. Revenue Surplus (+)/Deficit (-) {1-2}	**(-) 3705**	**(-) 3379**	**(-) 3251**	**(-) 1977**	**(+) 510**
3. Capital Expenditure	**4029**	**5418**	**6502**	**7802**	**9362**
i) Non Plan	287	254	305	366	439
ii) State Plan	3178	4160	4992	5990	7188
iii) CSS	565	1004	1205	1446	1735
4. Loans and Advances (net)	**546**	**(-)4.00**	**(-) 4.00**	**(-) 4.00**	**(-) 4.00**
i) Advances	68	80	80	80	80
ii) Recoveries	614	84	84	84	84
iii) Other Capital Receipts	0	0	0	0	0
II. Fiscal Deficit (I-3+4)	**(-) 7189**	**(-) 8801**	**(-) 9757**	**(-) 9783**	**(-) 8856**
5. Outstanding Debt	69549	77585	87342	97125	105981
6.Other liabilities (Reserve Funds and Deposits)	4623	5404	6362	7362	8362
7. Outstanding Debt (including other liabilities) (5+6)	74172	82989	93704	104487	114343
8. GSDP at current prices	226867	259223	296007	317054	351918
9. Revenue Deficit as percentage of GSDP	(-)1.63	(-)1.30	(-)1.10	(-)0.62	(+)0.15
10. Fiscal Deficit as percentage of GSDP	(-)3.17	(-)3.40	(-)3.30	(-)3.09	(-)2.52
11. Outstanding Debt (including GPF) as percentage of GSDP	30.66	29.93	29.51	30.63	30.12
12. Outstanding Debt (including other liabilities) as percentage of GSDP	32.69	32.01	31.66	32.96	32.49

Appendix 1.6

(Referred to in paragraph 1.1.7, page 4)

Budget estimates vis-à-vis actuals of various fiscal parameters for the year 2013-14

(₹ in crore)

	Acutals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	**35104**	**42666**	**(-)7562**	**(-)17.72**
Of which				
Tax Revenue	**24079**	**28524**	**(-)4445**	**(-)15.58**
Taxes on Sales, Trades etc.	*14847*	*17760*	*(-)2913*	*(-)16.40*
State Excise	*3765*	*4180*	*(-)415*	*(-)9.93*
Taxes on vehicles	*1146*	*1350*	*(-)204*	*(-)15.11*
Stamps and Registration fees	*2500*	*3450*	*(-)950*	*(-)27.54*
Land Revenue	*42*	*36*	*6*	*16.67*
Non-Tax Revenue	**3192**	**2736**	**456**	**16.67**
State's share of Union taxes and duties	**4432**	**4832**	**(-)400**	**(-)8.28**
Grants in aid from GOI	**3401**	**6574**	**(-)3173**	**(-)48.27**
Revenue Expenditure	**41641**	**44412**	**(-)2771**	**(-)6.24**
Of which				
2040-Taxes on Sales, Trade etc.	*107*	*129*	*(-)22*	*(-)17.05*
2049-Interest Payments	*7820*	*7602*	*218*	*2.87*
2055-Police	*3853*	*3995*	*(-)142*	*(-)3.55*
2070-Other Administrative Services	*279*	*292*	*(-)13*	*(-)4.45*
2071-Pensions and Other Retirement Benefits	*6277*	*5168*	*1109*	*21.46*
2075-Misc General Services	*47*	*56*	*(-)9*	*(-)16.07*
2202-General Education	*6189*	*6728*	*(-)539*	*(-)8.01*
2210-Medical and Public Health	*1712*	*2140*	*(-)428*	*(-)20.00*
2211-Family welfare	*174*	*228*	*(-)54*	*(-)23.68*
2215-Water Supply and Sanitation	*304*	*434*	*(-)130*	*(-)29.95*
2225-Welfare of SC, ST & OBC	*675*	*737*	*(-)62*	*(-)8.41*
2230-Labour and Employment	*158*	*200*	*(-)42*	*(-)21.00*
2235-Social Security and Welfare	*1191*	*1527*	*(-)336*	*(-)22.00*
2236-Nutrition	*40*	*260*	*(-)220*	*(-)84.62*
2245-Relief on account of Natural Calamities	*321*	*501*	*(-)180*	*(-)35.93*
2401-Crop Husbandry	*456*	*496*	*(-)40*	*(-)8.06*
2801-Power	*4815*	*5785*	*(-)970*	*(-)16.77*
3456-Civil Supplies	*457*	*534*	*(-)77*	*(-)14.42*
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	*530*	*663*	*(-)133*	*(-)20.06*
Salary and Wages	*14852*	*15582*	*(-)730*	*(-)4.69*
Subsidies	*4904*	*6539*	*(-)1635*	*(-)25.00*

	Acutals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Capital Expenditure	**2201**	**7283**	**(-)5082**	**(-)69.78**
4055-Capital outlay on Police	*68*	*172*	*(-)104*	*(-)60.47*
4210- Capital outlay on Medical and Public Health	*83*	*479*	*(-)396*	*(-)82.67*
4215 Capital outlay on Water Supply and Sanitation	*204*	*421*	*(-)217*	*(-)51.54*
4217-Capital outlay on Urban Development	170	2075	(-)1905	(-)91.81
4225-Capital outlay on Welfare of SCs, STs and OBCs	7	103	(-)96	(-)93.20
4515-Capital outlay on other Rural Development Programmes	130	290	(-)160	(-)55.17
Disbursement of Loans and Advances	**165**	**368**	**(-)203**	**(-)55.16**
Revenue Deficit	**(-)6537**	**(-)1747**	**(-)4790**	**274.18**
Fiscal Deficit	**(-)8790**	**(-)9258**	**468**	**(-)5.06**
Primary Deficit	**(-)970**	**(-)1656**	**686**	**(-)41.43**
Financial Assistance to local bodies etc.	**1626**	**1690**	**(-)64**	**(-)3.79**
Revenue deficit/GSDP	**(-)2.06**	**(-)0.57**	**(-)1.49**	**261.72**
Fiscal deficit/GSDP	**(-)2.77**	**(-)3.00**	**0.23**	**(-)7.59**
Primary deficit/GSDP	**(-)0.31**	**(-)0.54**	**0.23**	**(-)43.34**
Revenue Deficit/Fiscal Deficit	**74.37**	**18.87**	**55.50**	**294.11**

Appendix 1.7

(Referred to in paragraph 1.2.2 (iv), page 11)

Statement showing details of fees charged by Suvidha centres on equitable mortgage deeds

(₹in lakh)

Sr. No.	Name of SR/JSR	No. of Equitable Mortgage Deeds	Fees Charged by the Suvidha Centres
1	Payal	25	0.11
2	Maloud	31	1.03
3	Rampura Phool	127	5.26
4	Talwandi Sabo	24	0.35
5	Zira	212	2.95
6	Patiala	2895	49.57
7	Bathinda	366	29.63
8	Rajpura	461	16.36
9	Kharar	1877	58.57
10	Dera Bassi	6718	97.57
11	Jalandhar-I	2283	44.96
12	Jalandhar-II	1405	35.14
13	Phagwara	1142	18.16
14	Amritsar-I	46	0.46
15	Amritsar-II	4542	98.04
TOTAL		**22154**	**458.16**

Say ₹ 4.58 crore

Appendix 1.8

(Referred to in paragraphs 1.3, 1.6.1 and 1.11.3, pages 12, 21 and 44)

Time Series data on State Government Finances

(₹in crore)

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Part A Receipts					
1. Revenue Receipts	**22157**	**27608**	**26234**	**32051**	**35104**
(i) Tax Revenue	**12040(54)**	**16828(61)**	**18841(72)**	**22587(*70*)**	**24079(*68*)**
Taxes on Sales, Trade etc.	7578(63)	10017(60)	11172(59)	13218(*59*)	14847(62)
State Excise	2101(17)	2373(14)	2755 (15)	3332 (*15*)	3765(16)
Taxes on vehicles	555(5)	654(4)	850 (5)	995 (*4*)	1146(5)
Stamps and Registration fees	1551(13)	2318(14)	3079 (16)	2920 (*13*)	2500(10)
Land Revenue	15	19	25	37	42
Other Taxes	240(2)	1447(8)	961 (5)	2085 (*9*)	1779(7)
(ii) Non-Tax Revenue	**5653(26)**	**5330(19)**	**1398 (5)**	**2629 (*8*)**	**3192(9)**
(iii) State's share of Union taxes and duties	**2144(10)**	**3051(11)**	**3554 (14)**	**4059 (*13*)**	**4432(13)**
(iv) Grants in aid from GOI	**2320(10)**	**2399(9)**	**2441 (9)**	**2776 (*9*)**	**3401(10)**
2. Misc Capital Receipts	**1**	**1**	**0**	**0**	**1**
3. Recoveries of Loans and Advances	**1276**	**597**	**95**	**174**	**112**
4. Total revenue and Non-debt capital receipts (1+2+3)	**23434**	**28206**	**26329**	**32225**	**35217**
5. Public Debt Receipts	**7083**	**7321**	**8599**	**10724**	**11108**
Internal Debt (excluding Ways & Means Advances and Overdrafts)	7011	6760	8710	10451	10295
Net transactions under Ways and Means advances and Overdrafts	--	368	-261	51	435
Loans and Advances from Government of India	72	193	150	222	378
6. Total receipts in the Consolidated Fund(4+5)	**30517**	**35527**	**34928**	**42949**	**46325**
7. Contingency Fund Receipts	**-**	-	-	-	-
8. Public Account Receipts[6]	**1397**	**1743**	**2532**	**2144**	**2145**
9. Total receipts of the State (6+7+8)	**31914**	**37270**	**37460**	**45093**	**48470**
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	**27408(93)**	**32897(93)**	**33045(95)**	**39458(95)**	**41641(95)**
Plan	1424(5)	2321(7)	2005 (6)	3063 (*8*)	3135(8)
Non-Plan	25984(95)	30576(93)	31041(94)	36395(*92*)	38506(92)
General Services including interest payments	15525(56)	18598(57)	16788(51)	18572(*47*)	20192(49)

[6] These figures are net of disbursements out of Public Account.

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Social Services	6217(23)	7261(22)	9247 (28)	11190(*28*)	11319(27)
Economic Services	5219(19)	6399(19)	6264 (19)	9152 (*23*)	9600(23)
Grants in aid and Contributions	447(2)	640(2)	747 (2)	544 (*1*)	530(1)
11. Capital Expenditure	**2166(7)**	**2384(7)**	**1598 (5)**	**1916 (*5*)**	**2201(5)**
Plan	1980(91)	2166(91)	1359 (85)	1737 (*91*)	2011(91)
Non-Plan	186(9)	218(9)	239 (15)	179 (*9*)	190(9)
General Services	126(6)	185(8)	196 (12)	162 (*8*)	219(10)
Social Services	699(32)	663(28)	398 (25)	716 (*37*)	930(42)
Economic Services	1341(62)	1536(64)	1004 (63)	1038 (*54*)	1052(48)
12. Disbursement of Loans and Advances	**29(0.10)**	**68(0.19)**	**177 (0.51)**	**197 (*0.47*)**	**165(0.37)**
13. Total Expenditure (10+11+12)	**29603**	**35349**	**34820**	**41571**	**44007**
14. Repayments of Public Debt	**2283**	**2340**	**2675**	**3674**	**3650**
Internal Debt (excluding Ways and Means Advances and Overdraft)	2109	2155	2488	3403	3393
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	-
Loans and Advances from Government of India	174	185	187	271	257
15. Appropriation to Contingency Fund	--	--	--	--	-
16. Total disbursement out of Consolidated Fund (13+14+15)	**31886**	**37689**	**37495**	**45245**	**47657**
17. Contingency Fund disbursements	--	--	--	--	-
18. Public Account disbursements[7]	**-**	**-**	**-**	**-**	**-**
19. Total disbursements by the State (16+17+18)	**31886**	**37689**	**37495**	**45245**	**47657**
Part C. Deficits					
20. Revenue Deficit (1-10)	**(-)5251**	**(-)5289**	**(-)6811**	**(-)7407**	**(-)6537**
21. Fiscal Deficit (4 – 13)	**(-)6170**	**(-)7143**	**(-)8491**	**(-)9346**	**(-)8790**
22. Primary Deficit (21-23)	**(-)1159**	**(-)1628**	**(-)2211**	**(-)2515**	**(-)970**
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	**5011**	**5515**	**6280**	**6831**	**7820**
24. Financial Assistance to local bodies etc.	**941**	**993**	**1200**	**1329**	**1626**
25. Ways and Means Advances/ Overdraft availed (days)	**141**	**121**	**178**	**239**	**246**
Ways and Means Advances availed (days)	141	121	153	99	151

[7] As Public Account receipts shown at Sr. No. 8 of this Appendix are net of disbursements, the Public Account disbursements have been shown as Nil.

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
Overdraft availed (days)	29	14	25	140	95
26. Interest on Ways and Means Advances/ Overdraft	**7**	**5**	**10**	**20**	**23**
27. Gross State Domestic Product (GSDP)	**197500**	**226204**	**256374**	**285165**	**317054**
28. Outstanding fiscal liabilities (year end)	**67967**	**74784**	**83099**	**92282**	**102234**
29. Outstanding Guarantees (year end)	**33295**[8]	**40332**	**45714**	**58102**	**58802**
30. Maximum amount guaranteed (year end)	**51357**	**NA**[9]	**48382**	**59146**	**52934**
31. Number of incomplete projects	**34**	**19**	**19**	**25**	**40**
32. Capital blocked in incomplete projects	**1630**	**358**	**401**	**500**	**588**
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.10	7.44	7.35	7.92	7.59
Own Non-tax revenue/GSDP	2.86	2.36	0.55	0.92	1.01
Central Transfers/GSDP	1.09	1.35	1.39	1.42	1.40
II Expenditure Management					
Total Expenditure/GSDP	14.99	15.63	13.58	14.58	13.88
Total Expenditure/Revenue Receipts	133.61	128.04	132.73	129.70	125.36
Revenue Expenditure/Total Expenditure	92.59	93.06	94.90	94.92	94.62
Expenditure on Social Services/ Total Expenditure	23.36	22.42	27.70	28.64	27.83
Expenditure on Economic Services/ Total Expenditure	22.16	22.45	20.87	24.51	24.21
Capital Expenditure/Total Expenditure	7.32	6.74	4.59	4.61	5.00
Capital Expenditure on Social & Economic Services/ Total Expenditure	6.89	6.22	4.03	4.22	4.50
III Management of fiscal Imbalances					
Revenue deficit/GSDP	(-) 2.66	(-) 2.34	(-) 2.66	(-) 2.60	(-) 2.06
Fiscal deficit/GSDP	(-) 3.12	(-) 3.16	(-) 3.31	(-) 3.28	(-) 2.77
Primary deficit/GSDP	(-) 0.59	(-) 0.72	(-) 0.86	(-) 0.88	(-) 0.31
Revenue Deficit/Fiscal Deficit	85.11	74.04	80.22	79.25	74.37
Primary revenue balance/GSDP	0.53	0.36	(-) 0.17	(-) 0.14	0.44

[8] This figure is including interest.
[9] Information not supplied by the State Government.

Particulars	2009-10	2010-11	2011-12	2012-13	2013-14
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	34.41	33.06	32.41	32.36	32.24
Fiscal Liabilities/RR	306.75	270.88	316.76	287.92	291.23
Primary deficit vis-à-vis quantum spread	(-)22.57	(-) 34.43	(-) 122.70	(-)47.29	(-)27.81
Debt Redemption (Principal + Interest)/Total Debt Receipts	92.72	92.58	91.00	92.08	93.33
V Other Fiscal Health Indicators					
Return on Investment	0.02	0.02	0.05	0.01	0.04
Balance from Current Revenue (Rupees in crore)	(-)5757	(-)4650	(-)6373	(-)6224	(-)5739
Financial Assets/Liabilities	40.82	39.12	37.04	35.37	35.13

Appendix 1.9

(Referred to in paragraph 1.3.1.2, page 15)

Details showing collection of tax revenue in respect of major components and expenditure incurred on their collection

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average percentage
		(₹in crore)			
Tax Revenue					
Taxes on Sales, trades, etc.	2009-10	7577.49	59.83	0.79	0.96
	2010-11	10016.91	107.25	1.07	0.75
	2011-12	11171.67	99.73	0.89	0.83
	2012-13	13217.93	113.74	0.86	0.73
	2013-14	14846.71	107.43	0.72	NA
Taxes on Vehicles	2009-10	554.74	9.19	1.66	3.07
	2010-11	653.91	10.92	1.67	3.71
	2011-12	850.06	15.85	1.86	2.96
	2012-13	994.72	24.52	2.47	4.17
	2013-14	1145.70	19.23	1.68	NA
State Excise	2009-10	2100.92	17.23	0.82	3.64
	2010-11	2373.08	20.55	0.87	3.05
	2011-12	2754.60	30.16	1.09	2.98
	2012-13	3331.96	35.72	1.07	2.96
	2013-14	3764.72	34.67	0.92	NA
Stamp duty and Registration fees	2009-10	1550.94	12.42	0.80	2.47
	2010-11	2318.46	25.47	1.10	1.60
	2011-12	3079.13	27.56	0.90	1.89
	2012-13	2920.49	25.01	0.86	3.25
	2013-14	2499.50	17.77	0.71	NA

Source: Finance Accounts of relevant years

Appendix 2.1

(Referred to in paragraph 2.2, page 48)

Statement of grants/appropriations where savings occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings
Voted (Revenue)		
1.	1	534.62
2.	2	103.95
3.	3	22.76
4.	4	12.78
5.	5	1342.25
6.	6	5.67
7.	7	32.26
8.	9	126.50
9.	10	35.36
10.	11	784.46
11.	12	227.71
12.	13	118.22
13.	14	10.37
14.	15	1618.28
15.	16	29.88
16.	17	175.00
17.	18	9.01
18.	19	81.66
19.	22	145.37
20.	23	614.08
21.	24	16.49
22.	25	702.05
23.	26	2.30
24.	27	82.45
25.	28	17.64
26.	29	58.62
27.	30	2.73
Total (Voted- Revenue)		**6912.47**
Charged (Revenue)		
28.	1	0.01
29.	2	0.03
30.	3	0.02
31.	5	7.91
32.	7	0.12
33.	9	0.03
34.	10	2.18
35.	11	0.37
36.	12	8.05

Sr. No.	No. of the grant or appropriation	Savings
37.	18	1.43
38.	19	0.01
39.	21	7.96
40.	22	0.15
41.	25	0.02
42.	26	0.25
43.	27	0.02
44.	28	0.01
45.	29	0.01
46.	30	0.12
Total (Charged – Revenue)		**28.70**
Voted (Capital)		
47.	1	14.93
48.	2	7.70
49.	3	7.59
50.	4	14.50
51.	5	142.63
52.	8	888.77
53.	9	0.52
54.	10	19.16
55.	11	396.50
56.	12	197.32
57.	13	262.63
58.	14	0.23
59.	15	829.07
60.	16	1.00
61.	17	1799.46
62.	18	13.83
63.	19	121.90
64.	21	675.44
65.	22	13.00
66.	23	172.80
67.	24	55.49
68.	25	153.04
69.	27	115.46
70.	28	44.83
71.	29	62.37
Total (Voted – Capital)		**6010.17**
Charged (Capital)		
72	08	305.10
Total Charged (Capital)		**305.10**
Grand Total		**13256.44**

Appendix 2.2

(Referred to in paragraph 2.3.5, page 52)

Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	5-Education	2.00	2204-104-10-Creation of Sports facilities at District level (CSS)
2.	8-Finance	17.61	2049-01-200-21-Interest on Compensation and Other Bonds
3.	13-Industries	3.30	2852-80-800-10-Investments Promotion (Plan)
4.	15-Irrigation and Power	23.40	2700-19-800-07-Other Expenditure including Interest
5.		17.45	2700-03-800-07-Other Expenditure including Interest
6.		12.15	2700-04-800-08-Works Expenditure
7.		7.63	2700-01-800-07-Other Expenditure including Interest
8.		1.95	2700-11-800-07-Other Expenditure including Interest
9.		18.65	2701-05-800-07-Other Expenditure including Interest
10.		17.47	2701-13-800-07-Other Expenditure including Interest
11.		12.73	2701-39-800-07-Other Expenditure including Interest
12.		7.28	2701-40-800-07-Other Expenditure including Interest
13.		4.58	2701-26-800-07-Other Expenditure including Interest
14.		1.04	2701-38-800-07-Other Expenditure including Interest
15.		34.31	4700-05-799-Suspense (Plan)
16.		6.58	4700-01-799-Suspense
17.		2.95	4700-02-799-Suspense
18.		10.00	6801-202-01-01-Guru Nanak Thermal Plant Bhatinda
19.		6.11	4711-01-799-Suspense
20.	21-Public Works	82.72	2059-80-001-07-Establishment Charge paid to Public Health department for works done by that department
21.		36.98	2059-80-799-Suspense
22.		55.83	5054-80-797-01-Amount Transferred to Subvention from Central Road Fund (Plan)
23.		1.83	4059-80-051-01-Construction (Plan)
24.		58.02	3054-80-001-01-Establishment Charges transferred on Pro-rata Basis to the Major Head 3054- Road and Bridges
25.		2.04	3054-80-799-Suspense
26.		1.36	3054-03-337-01-Road Works
27.		36.78	2215-01-799-Suspense
28.		36.41	2515-799-Suspense
29.	22-Revenue and Rehabilitation	3.99	2235-01-202-01-Rehabilitation Allowance for the Families of Landless Labour to establish the Peuna Thermal Power
30.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	5.63	2235-60-102-01-Old Age Pension (Social Security Fund)
	Total	**528.78**	

Appendix 2.3

(Referred to in paragraph 2.3.6, page 52)

Statement showing cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(₹ in crore)

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A-Revenue (Voted)					
1	1-Agriculture and Forests	1190.44	954.70	235.74	298.88
2	2-Animal Husbandry and Fisheries	481.89	383.93	97.96	5.99
3	3-Co-operation	109.18	91.76	17.42	5.35
4	4-Defence Services Welfare	35.27	28.24	7.03	5.75
5	5-Education	6949.08	6492.29	456.79	885.47
6	6-Election	50.46	49.55	0.91	4.77
7	7-Excise and Taxation	170.79	141.82	28.97	3.29
8	9-Food and Supplies	537.08	460.05	77.03	49.47
9	11-Health and Family Welfare	2446.00	1953.33	492.67	291.78
10	12-Home Affairs and Justice	4595.37	4552.81	42.56	185.15
11	13-Industries	163.47	58.09	105.38	12.85
12	14-Information and Public Relations	42.74	39.83	2.91	7.46
13	15-Irrigation and Power	7124.30	6154.07	970.23	648.05
14	17-Local Government, Housing and Urban Development	398.03	387.07	10.96	164.04
15	18-Personnel and Administrative Reforms	13.80	7.91	5.89	3.12
16	19-Planing	125.33	108.01	17.32	64.33
17	22-Revenue and Rehabilitation	1170.52	1153.11	17.41	127.96
18	23-Rural Development and Panchayats	1293.33	1110.06	183.27	430.81
19	24-Science, Technology and Environment	21.62	6.53	15.09	1.40
20	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	2258.47	1654.98	603.49	98.56
21	26-State Legislature	31.30	31.23	0.07	2.24

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A-Revenue (Voted)					
22	27-Technical Education and Industrial Training	277.24	217.80	59.44	23.00
23	28-Tourisim and Cultural Affairs	35.54	28.89	6.65	10.98
24	29-Transport	395.00	347.78	47.22	11.40
25	30-Vigilance	40.78	39.75	1.03	1.69
Total of Revenue (Voted)		**29957.03**	**26453.59**	**3503.44**	**3343.79**
B-Capital (Voted)					
26	1-Agriculture and Forests	11.75	1.63	10.12	4.82
27	2-Animal Husbandry and Fisheries	61.29	58.26	3.03	4.67
28	12-Home Affairs and Justice	174.04	67.64	106.40	90.92
29	15-Irrigation and Power	1204.15	399.80	804.35	24.72
30	16-Labour and Employment	0	0	0	1.00
31	21-Public Works	1141.91	764.50	377.41	298.02
32	23-Rural Development and Panchayats	290.28	129.93	160.35	12.45
33	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	109.14	7.42	101.72	51.32
Total of Capital (Voted)		**2992.56**	**1429.18**	**1563.38**	**487.92**
C-Revenue (Charged)					
34	5-Education	20.76	19.44	1.32	6.59
Total of Revenue(Charged)		**20.76**	**19.44**	**1.32**	**6.59**
Grand Total		**32970.35**	**27902.21**	**5068.14**	**3838.30**

Appendix 2.4

(Referred to in paragraph 2.3.7, page 52)

Statement showing unnecessary re-appropriation of funds

(₹ in crore)

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-) /Excess(+)
	1-Agriculture and Forests						
1	2401-789-22-State Share of National Horticulture Mission (CSS)	0.00	8.76	15.89	24.65	0.00	(-) 24.65
	11-Health and Family Welfare						
2	2210-01-789-12-Seed Corpus of Cancer Relief Fund (Plan)	10.00	0.00	(-)10.00	0.00	5.00	(+) 5.00
3	2211-101-01-Rural Family Welfare Services (CSS)	140.18	0.00	23.92	164.10	101.38	(-) 62.72
4	2210-05-105-25-Upgradation of infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (under the Control of Baba Farid University of Health Science) (Plan)	0.00	8.50	14.50	23.00	0.00	(-) 23.00
5	2210-01-110-63-National Programme for Prevention and Control of Cancer, Diabetes Cardiovascular Disease and Statistics (CSS)	0.00	0.00	15.44	15.44	0.00	(-) 15.44
6	4210-03-105-25-Upgradation of infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (under the Control of Baba Farid University of Health Science) (Plan)	30.00	0.00	(-) 30.00	0.00	19.63	(+) 19.63
7	4210-03-105-23-Establishemnt of Baba Farid University of Health Science, Faridkot (Plan)	15.75	0.00	(-) 15.75	0.00	7.85	(+) 7.85
8	4210-03-789-06-Upgradation of infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (under the Control of Baba Farid University of Health Science) (Plan)	10.00	0.00	(-) 10.00	0.00	4.91	(+) 4.91

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-) /Excess(+)
9	4210-03-105-34- Cancer Diagnostic and Treatment Centre, Bathinda Institute for Para-Medical in Malwa Belt (Plan)	0.01	0.00	17.99	18.00	0.00	(-) 18.00
	15-Irrigation and Power						
10	2700-02-001-01-Direction	342.20	0.00	(-)46.70	295.50	328.62	(+) 33.12
11	4701-13-800-08-01-13th Finance Commission (Plan)	47.50	0.00	23.90	71.40	9.30	(-) 62.10
12	4700-05-001-02-Supervision (Plan)	16.48	0.00	(-) 10.51	5.97	7.63	(+) 1.66
13	4711-03-103-53-Measures to Address the Problem of Water Logging in the State-13th Finance Commission (Plan)	47.50	0.00	52.50	100.00	39.70	(-) 60.30
14	4701-46-800-08-Works Expenditure (Plan)	0.01	0.00	19.99	20.00	0.00	(-) 20.00
15	4701-13-800-08-03-Cleaning and Upgradation of Canal (one time Additional Central Assistance 2013-14) (Plan)	0.00	0.00	15.00	15.00	0.00	(-) 15.00
16	4711-03-103-60-Cleaning and Upgradation of Drains (Plan)	0.00	0.00	15.00	15.00	0.00	(-) 15.00
17	4711-03-103-62-Measures to Tackle Water Logging and Floods in Punjab State-(Rural Infrastructure Development Fund) (Plan)	0.00	0.00	15.00	15.00	0.00	(-) 15.00
	17-Local Government, Housing and Urban Development						
18	2217-80-191-03-02-Performance Grant	40.00	0.00	24.19	64.19	8.90	(-) 55.29
19	4217-60-052-04-Purchase of Buses and Ancillary Infrastructure under Transport System-(Centrally Sponsored Scheme)	0.00	0.00	68.86	68.86	0.00	(-) 68.86
20	4217-60-051-02-Inegrated Housing and Slum Development Programme-(Centrally Sponsored Scheme)	0.00	0.00	62.60	62.60	0.00	(-)62.60
21	4217-60-051-05-Amritsar Sewerage Project funded by Japan International Co-operation Agency-(Plan)	0.00	0.00	12.00	12.00	0.00	(-) 12.00
22	4217-60-789-15-Amritsar Sewerage Project funded	18.00	0.00	(-) 18.00	0.00	36.85	(+) 36.85

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-) /Excess(+)
	by Japan International Co-operation Agency (Plan)						
	21-Public Works						
23	2215-01-001-01-Direction and Administration	380.27	0.00	(-) 21.14	359.13	369.12	(+) 9.99
24	5054-03-101-08-World Bank Scheme for road infrastructure (Plan)	190.00	0.00	(-) 48.00	142.00	157.76	(+) 15.76
25	5054-03-101-04-Improvement/Widening of existing Roads (Plan)	19.00	0.00	10.50	29.50	11.29	(-) 18.21
26	4215-01-102-30-Installation of 561 Reserve Osmosis plants in the State National Bank for Agriculture and Rural Development	0.00	0.00	17.24	17.24	0.00	(-) 17.24
	22-Revenue and Rehabilitation						
27	2245-02-122-03-Procurement and Equipment	12.90	5.96	31.14	50.00	2.06	(-) 47.94
28	2245-02-109-01-Repairs and Restoration of Damage Water Supply, Drainage and Sewerage Works	2.00	0.00	11.00	13.00	1.23	(-) 11.77
29	2235-60-200-35-Financial Assistance to the Families of Farmers /Farm labourers who Committed Suicide due to Indebtedness	66.00	0.00	(-) 66.00	0.00	64.90	(+) 64.90
	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes						
30	2235-60-102-01-Old Age Pension (Social Security Fund) (Plan)	232.50	0.00	18.00	250.50	139.22	(-) 111.28
31	2235-60-789-03-Old Age Pension (Social Security Fund) (Plan)School Bags etc. (Plan)	232.50	0.00	18.00	250.50	199.52	(-) 50.98
32	2225-01-277-24- Pre-Matric Scholarship in Class IX and Xth (CSS)	42.50	0.00	(-) 42.50	0.00	21.54	(+) 21.54
33	2225-03-277-07-Merit-cum-Means Based Scholarship to students belonging to Minority Communities(CSS)	20.00	0.00	15.00	35.00	1.97	(-) 33.03
34	2225-01-789-60-Shagun Scheme (Social Security Welfare) (1) Shagun to	122.00	0.00	28.00	150.00	120.26	(-) 29.74

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-) /Excess(+)
	Scheduled Castes Girls/Widows/Divorcees and Daughters of Widows at the time of their Marriage (Plan)						
35	2225-03-277-04-Scheme of Post-Matric Scholarship to the Other Backward Classes for studies in India (CSS)	27.50	0.00	32.62	60.12	0.00	(-) 60.12
	27-Technical Education and Industrial Training						
36	4202-800-21-New and Upgradation of Director General Employment and Training/Skill Development Centres at Gurdaspur, Ludhiana, Roopnagar, SAS Nagar and Fatehgarh Sahib (Plan)	0.01	0.00	15.59	15.60	0.00	(-) 15.60
	28-Tourism and Cultural Affairs						
37	4202-04-106-09-Grants-in-aid for Specification Project including Theme Park, Chamkaur Sahib (Plan)	30.00	0.00	(-) 24.00	6.00	10.52	(+) 4.52
	Total	**2094.81**	**23.22**	**(+)593.87**	**2369.30**	**1669.16**	**(+) 225.73**
				(-) 342.60			**(-) 925.87**
			Net	**(+) 251.27**			**(-) 700.14**

Appendix 2.5

(Referred to in paragraph 2.3.8, page 53)

Detail of grants in which savings exceeding ₹ 10 crore were not surrendered

(₹ in crore)

Sr. No.	Number and Name of grant/appropriation	Savings
Revenue (Voted)		
1	4-Defence Services Welfare	12.78
2	5-Education	1342.25
3	10-General Administration	35.36
4	19-Planning	81.66
5	23-Rural Development and Panchayats	614.08
Capital (Voted)		
6	4-Defence Services Welfare	14.50
7	5-Education	142.63
8	10-General Administration	19.15
9	18-Personnel and Administrative Reforms	13.83
10	19-Planning	121.90
11	23-Rural Development and Panchayats	172.80
Capital (Charged)		
12	8-Finance	305.10
Total		**2876.04**

Appendix 2.6

(Referred to in paragraph 2.3.8, page 53)

Details of grants/appropriations in which there were savings of ₹ 10 crore and above even after partial surrender

(₹ in crore)

Sr. No.	Number and Name of grant/ Appropriation	Savings	Savings surrendered	Savings not surrendered
Revenue (Voted)				
1	1-Agriculture and Forests	534.62	138.26	396.36
2	2-Animal Husbandry and Fisheries	103.95	58.05	45.90
3	7-Excise and Taxation	32.26	5.00	27.26
4	9-Food and Supplies	126.50	16.17	110.33
5	11-Health and Family Welfare	784.45	273.95	510.50
6	12-Home Affairs and Justice	227.71	0.03	227.68
7	13-Industries	118.22	6.64	111.58
8	14-Information and Public Relations	10.37	0.20	10.17
9	15-Irrigation and Power	1618.28	80.94	1537.34
10	17-Local Government, Housing and Urban Development	175.00	0.79	174.21
11	22-Revenue and Rehabilitation	145.37	15.35	130.02
12	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	702.05	145.17	556.88
13	27-Technical Education and Industrial Training	82.45	70.91	11.54
14	28-Tourism and Cultural Affairs	17.64	0.16	17.48
15	29-Transport	58.62	0.09	58.53
Capital (Voted)				
16	11-Health and Family Welfare	396.50	163.87	232.63
17	12-Home Affairs and Justice	197.32	1.34	195.98
18	13-Industries	262.63	0.02	262.61
19	15-Irrigation and Power	829.07	418.78	410.29
20	17-Local Government, Housing and Urban Development	1799.46	1203.32	596.14
21	21-Public Works	675.44	3.01	672.43
22	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	153.04	58.24	94.80
23	27-Technical Education and Industrial Training	115.46	38.28	77.18
24	28-Tourism and Cultural Affairs	44.83	30.79	14.04
Total		**9211.24**	**2729.36**	**6481.88**

Appendix 2.7

(Referred to in paragraph 2.4.1, page 55)

Statement showing savings in Grant No. 05-Education and Grant No. 17-Local Government, Housing & Urban Development

(₹in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (*in per cent*)
	Grant No.-05 Education				
1	2202-General Education, 01-Elementary Education, 101-Government Primary Schools, 01-Government Primary Schools	1322.06	1042.48	279.58	21.15
2	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 01- Government Secondary Schools Sports and Youth Services	3502.26	3425.59	76.67	2.19
3	2202-General Education, 03-University and Higher Education, 104- Assistant to Non-Government Colleges and Institutes, 01-Assistant to Non-Government Colleges and Institutes	236.85	188.99	47.86	20.21
4	2202-General Education, 01-Elementary Education, 789-Special Component for Scheduled Castes, 10- Sarv Shiksha Abhiyan (including Education Guarantee Scheme) National Progarmme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya (Plan)	173.22	137.38	35.84	20.69
5	2202-General Education, 02-Secondary Education, 105-Teachers Training, 01- Teachers Education Establishment of District Institute of Education and Training (Centrally Sponsored Scheme)	30.40	1.08	29.32	96.45
6	2202-General Education, 02-Secondary Education, 110-Assistance to Non-Government Secondary Schools, 01- Assistance by Education Department	245.00	221.38	23.62	9.64
7	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 44- Creation of New Post in the School and Rationalization Policy (Plan)	22.50	0	22.50	100.00

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (*in per cent*)
	Grant No.-17 Local Government, Housing and Urban Development				
8	2217- Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc., 03-Grants-in-aid to Local Bodies for Maintenance of Civic Services recommended by 13th Finance Commission, 01-General Basic Grant	93.92	46.41	47.51	50.59
9	2217- Urban Development, 80-General, 191-Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc., 03-Grants-in-aid to Local Bodies for Maintenance of Civic Services recommended by 13th Finance Commission, 02-Performance Grant	64.19	8.90	55.29	86.13
10	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 200-Other Miscellaneous Compensations and Assignments, 12- Grant-in-aid to Municipal Committees/Corporations Notified Area Committees in lieu of abolition of octroi on liquor in the State	144.39	108.29	36.10	25.00
11	4217- Capital Outlay on Urban Development, 03- Integrated Development of Small and Medium Towns, 051-Construction, 01- Urban Infrastructure Development Scheme for Small and Medium Town (Centrally Sponsored Scheme)	355.00	77.26	277.74	78.24
12	4217- Capital Outlay on Urban Development, 60- Other Urban Development Scheme, 051-Construction, 07- Urban Infrastructure and Governance (Centrally Sponsored Scheme)	212.00	28.41	183.59	86.60
	Total	**6401.79**	**5286.17**	**1115.62**	**17.43**

Appendix 2.8

(Referred to in paragraph 2.4.2, page 55)

Statement showing excess expenditure over budget provision in Grant No. 05-Education and Grant No. 17-Local Government, Housing & Urban Development

(₹in crore)

Sr. No.	Head of account	Total provision	Expenditure	Excess
	Grant No.-05			
1	2071-Pension and Other Retirement Benefits, 01-Civil, 109-Pension to Employees of State aided Educational Institutions, 01- Pension to Employees of State aided Educational Institutions (Schools)	40.00	215.21	175.21
2	2202- General Education, 02-Secondary Education, 109-Government Secondary Schools, 37-Information and communication Technology Project in Schools (Plan)	6.13	22.68	16.55
3	2202- General Education, 03-University and Higher Education, 800-Other Expenditure, 01-Reimbursement to Transport Department/Pepsu Road Transport Corporation in Lieu of Free/ Concessional Facilities to Students of College and Universities in Government/Pepsu Road Transport Corporation Buses	34.13	46.47	12.34
4	4202-Capital Outlay on Education, Sports, Art and Culture, 01-General Education, 202-Secondary Education, 11-Infrastructure Development in Government Schools through Education Cess (Plan)	148.19	326.53	178.34
	Total	**228.45**	**610.89**	**382.44**
	Grant No.-17			
5	4217-Capital Outlay on Urban Development, 60-Other Urban Development Schemes, 789- Special Component Plan for Scheduled Castes, 15-Amritsar Sewerage Project funded by Japan International Co-operation Agency (Plan)	0	36.85	36.85
	Total	**0**	**36.85**	**36.85**
	Grand Total	**228.45**	**647.74**	**419.29**

Source: Appropriation Accounts

Appendix 2.9

(Referred to in paragraph 2.4.4 page 56)

Statement showing details of unnecessary supplementary /re-appropriation under Grant No. 05-Education and Grant No. 17-Local Government, Housing & Urban Development

(₹ in crore)

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
Grant No.05 - Education							
1	2202-General Education, 03-University and Higher Education, 104- Assistant to Non-Government Colleges and Institutes, 01-Assistant to Non-Government Colleges and Institutes	200.00	0	36.85	236.85	188.99	47.86
2	2202-General Education, 01-Elementary Education, 789-Special Component for Scheduled Castes, 10- Sarv Shiksha Abhian (including Education Guarantee Scheme) National Progarmme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	0	0	256.69	256.69	0	256.69
3	2202-General Education, 01-Elementary Education, 101Government Primary Schools, 10-Sarv Shiksha Abhian (including Education Guarantee Scheme) National Progarmme for Education of	0	0	157.33	157.33	0	157.33

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
	Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya						
4	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 42- Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education (CSS)	0	0	66.53	66.53	0	66.53
5	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 37- Information and Communication Technology Project in Schools (CSS)	0	0	48.43	48.43	0	48.43
6	2202-General Education, 02-Secondary Education, 789-Special Component for Scheduled Castes, Schools, 09-Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education (CSS)	0	0	38.42	38.42	0	38.42
7	4202-Capital Outlay on Education, Sports, Arts and Culture, 01-General Education, 789-Special Component for	0	0	21.19	21.19	0	21.19

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
	Scheduled Castes, Schools, 02- Sarv Shiksha Abhiyan (including Education Guarantee Scheme) National Progarmme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya (CSS)						
Grant No. 17-Local Government Housing and Urban Development							
8	2217- Urban Development, 80-General, 191-Assistance to Local bodies Corporation, Urban Development Authorities, Town Improvement Boards etc., 03-Grants-in-aid to Local Bodies for Maintenance of Civic Services recommended by the 13th Finance Commission, 02-Performance Grant	40.00	24.19	0	64.19	8.90	55.29
9	2217- Urban Development, 80-General, 003-Training, 02-Swaran Jayanti Shehri Rozgar Yojana (CSS)	0	0	22.75	22.75	0	22.75
10	4217-Capital Outlay on Urban Development, 60-Other Urban Development Schemes, 052-Machinery and Equipment, 04-Purchase of Buses	0	68.86	0	68.86	0	68.86

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
	and Ancillary Infrastructure under Transport System (CSS)						
11	4217-Capital Outlay on Urban Development, 60-Other Urban Development Schemes, 051-Construction, 02-Integrated Housing and Slum Development Programme (CSS)	0	62.60	0	62.60	0	62.60
	Total	**240**	**155.65**	**648.19**	**1043.84**	**197.89**	**845.95**

Appendix 2.10

(Referred to in paragraph 2.4.5, page 56)

Statement showing the details of entire provision remained unutilised under Grant No. 05 -Education

(₹ in crore)

Sr. No.	Minor head/Scheme	Original Provision
1	2202-General Education, 01-Elementary Education, 800-Other expenditure, 10-Information and Communication Technology at Schools	48.43
2	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 54- Free Tablets to 11th Class Students (Plan)	30.00
3	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 46- Creation of Posts for 351 Schools Upgraded under National Bank for Agriculture and Rural Development Project (Plan)	26.25
4	2202-General Education, 02-Secondary Education, 109-Government Secondary Schools, 33- Integrated Education of Disabled Children of the State (CSS)	25.00
5	2202-General Education, 01-Elementary Education, 101-Government Primary Schools, 19-Providing Furniture for Students at Primary Level in Government Schools (Plan)	20.00
6	2204-Sports and Youth Services, 104-Sports and Games, 45- For Centre of Excellence and Coaching to Sport Persons for International Events (Plan)	40.00
	Total	**189.68**

Appendix 2.11

(Referred to in paragraph 2.5 (i), page 57)

Statement showing details of over payment of gratuity

Sr. No.	Treasury	Name	C&R no. and Date	Amount (₹)	D.D.O.
1	TO Pathankot	Sh. Balwant Singh	P.8/2181204948/ 2012-13/	9000.00	Punjab Roadways Pathankot
2	TO Talwara	Sh.Sudarshan Kumar	4s-57/8642-43 dated 5/3/2012	700.00	Pr. GSSS Hajipur, (Hoshiarpur)
3		Sh. Surinder Singh	P.7/S109/08-09/ 5402-03 dated 8/2/2012	15120.00	XEN Shah Nahar Talwara, (Hoshiarpur)
Total				**24820.00**	

Appendix 3.1

(Referred to in paragraph 3.1.1 page 59)

Outstanding utilisation certificates as on 31 March 2014

(₹ in crore)

Sr. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number of UCs	Amount	Number of UCs	Amount	Number of UCs	Amount
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	Rural Development and Panchayat	2006-07	1	25.00	Partial	23.88	1	1.12
		2009-10	3	33.40	3	33.40	0	0
		2010-11	3	66.76	3	66.76	0	0
		2011-12	2	9.46	2	9.46	0	0
		2012-13	3	0.65	3	0.65	0	0
		2013-14	1	0.15	1	0.15	0	0
2.	Education	2007-08	4	14.70	4	14.70	0	0
		2008-09	4	6.10	4	6.10	0	0
		2010-11	3	7.63	3	7.63	0	0
		2011-12	144	148.77	144	148.77	0	0
		2012-13	96	139.33	95	139.31	1	0.02
		2013-14	84	60.34	0	0	84	60.34
3.	Small Scale Industries	2012-13	3	6.90	0	0	3	6.90
		2013-14	4	2.00	2	1.00	2	1.00
4.	Science & Technology	2011-12	1	0.25	1	0.25	0	0
		2012-13	1	0.60	1	0.60	0	0
		2013-14	5	1.23	4	0.98	1	0.25
5	Director health & Family Welfare	2011-12	1	1.00	1	1.00	0	0
		2012-13	4	55.98	4	55.98	0	0
6.	DCFA, Information & Public Relation	2010-11	2	1.91	2	1.91	0	0
		2013-14	3	1.17	1	0.16	2	1.01
7.	Controller (F&A) Director General of Police	2012-13	2	32.40	2	32.40	0	0
8.	Sports & Youth Services	2012-13	24	42.04	4	6.60	20	35.44
		2013-14	7	13.81	2	0.34	5	13.47
9.	Director Local Bodies	2012-13	1	0.66	0	0	1	0.66

Sr. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number of UCs	Amount	Number of UCs	Amount	Number of UCs	Amount
1.	2.	3.	4.	5.	6.	7.	8.	9.
10.	State Transport Commission	2013-14	2	3.11	2	3.11	0	0
11.	Director Technical Education	2013-14	6	0.86	6	0.86	0	0
12.	Home Affairs & Justice	2013-14	7	1.08	1	0.25	6	0.83
13.	Director Industries & Commerce	2013-14	2	2.02	0	0	2	2.02
14.	Cultural Affairs	2013-14	4	11.90	1	0.50	3	11.40
15.	Labours Commissioner	2013-14	2	0.27	2	0.27	0	0
16.	Irrigation Works	2013-14	2	0.77	1	0.38	1	0.39
	TOTAL		**431**	**692.25**	**299**	**557.40**	**132**	**134.85**

Source: Office of the Pr. A.G. (A & E), Punjab

Appendix 3.2

(Referred to in paragraph 3.2, page 60)

Status of the Accounts and the Separate Audit Reports of the autonomous bodies as on 31 March 2014

(₹ in lakh)

Sr. No.	Name of Body	Period of entrustment	Years for which accounts not rendered (Grant released)	Delay in submission of accounts			Period upto which SARs issued and date of issue		Position of placement of SARs in the Legislature
				Delayed Account	Date of Receipt	Delay (in Months)	Year	Date of issue	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	Punjab Legal Services Authority, Chandigarh	As per Act	2011-12 (651.58) 2012-13 (997.09)	2010-11	11-11-11	4	2010-11	16.02.2012	**SAR for 2006-07, 2007-08 , 2008-09, 2009-10 and 2010-11 not presented**
2.	Punjab Khadi and Village Industries. Board, Chandigarh	2008-2012	2012-13 (626.38)	2009-10 2010-11 2011-12	29-8-13 29-8-13 29-8-13	37 25 13	2010-11	08.07.2014	**SAR for the year 2010-11 on ward not presented**
3.	Punjab State Human Rights Commission, Chandigarh.	As per Act	-	-	-	-	2012-13	26.02.14	**SAR for 2009-10 to 2012-13 not presented.**
4.	Punjab Labour Welfare Board, Chandigarh	2010-11 to 2013- 14	2003-04 to 2012-13 (260.00[10])	2002-03	05-11-13	124	2001-02	24.02.2010	**SAR for 2000-01 and 2001-02 not presented**
5.	Pushpa Gujral Science City, Kapurthala	2009-10 to 2014-15	2012-13 (Nil)	2011-12	24-02-14	19	2011-12	4.6.2014	**Not to be placed in State Legislature**

Source: Information on the basis of departmental record

Note - Delay in submission of Accounts is to be worked out from 30th June of respective Balance Sheet Year. Reasons for delay were not intimated by the department (August 2014).

[10] 2003-04: ₹ 16.00 lakh; 2004-05: ₹ 16.00 lakh; 2005-06: ₹ 16.00 lakh; 2006-07: ₹ 116.00 lakh; 2007-08: ₹ 16.00 lakh; 2008-09: ₹ 16.00 lakh; 2009-10: ₹ 16.00 lakh; 2010-11: ₹ 16.00 lakh; 2011-12: ₹ 16.00 lakh and 2012-13: ₹ 16.00 lakh.

Appendix 3.3

(Referred to in paragraph 3.4, page 62)

Statement showing age-wise profile of cases of misappropriation, losses, thefts etc.

(₹in lakh)

Age profile of the pending cases			Nature of pending cases		
Range in years	**Number of cases**	**Amount**	**Nature of cases**	**Number of cases**	**Amount**
0-5	123	121.42	Theft	3	6.21
			Misappropriation/Loss of material etc.	120	115.21
5-10	31	5.44	Theft	1	0.42
			Misappropriation/Loss of material etc.	30	5.02
20-25	4	6.84	Theft	1	0.06
			Misappropriation/Loss of material etc.	3	6.78
Above 25	3	5.61	Theft	0	--
			Misappropriation/Loss of material etc.	3	5.61
Total	**161**	**139.31**	**Theft**	**5**	**6.69**
			Misappropriation/Loss of material etc.	**156**	**132.62**

Source: Information as provided by the departments

Appendix 3.4

(Referred to in paragraph 3.6, page 64)

Statement showing expenditure and receipts booked under minor head-800-Other Expenditure/Receipts.

(₹in crore)

Sr. No.	Major Head of Account		Expenditure/ receipts booked under Minor Head-800- Other Expenditure/ Receipts	Total Expenditure/ receipts under Major Head	Percentage
		EXPENDITURE			
1	2013	Council of Ministers	27.56	31.28	88.11
2	2801	Power	4,815.00	4,815.00	100.00
3	3053	Civil Aviation	19.04	20.65	92.20
4	4055	Capital Outlay on Police	61.85	67.64	91.44
5	4515	Capital Outlay on Other Rural Development Programme	108.91	129.88	83.85
6	4702	Capital Outlay on Minor Irrigation	21.92	22.05	99.41
7	4705	Capital Outlay on Command Area Development	124.90	124.90	100.00
TOTAL			**5,179.18**	**5,211.40**	**99.38**
		RECEIPTS			
1	0029	Land Revenue	41.17	42.46	96.96
2	0056	Jails	21.31	22.30	95.56
3	0059	Public Works	37.95	46.73	81.21
4	0211	Family Welfare	36.61	36.61	100.00
5	0217	Urban Development	126.77	128.50	98.65
6	0401	Crop Husbandry	14.36	20.66	69.51
7	0435	Other Agricultural Programme	41.15	39.99	102.90
8	0515	Other Rural Development Programme	77.04	77.09	99.94
9	0700	Major Irrigation	37.49	46.70	80.28
10	1456	Civil Supplies	78.02	78.00*	100.03
		TOTAL	**511.87**	**539.04**	**94.96**

(* There was a deduct refund of ₹ 0.02 crore under major head-1456)

Appendix-4.1
Glossary of terms

Sr. No.	Terms	Description
1.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one *per cent*
2.	Core Public and Merit goods	*Core public goods* are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. *Merit goods* are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
3.	Debt Stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the Debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt x rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, Debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, Debt-GSDP ratio would be rising and in case it is positive, Debt-GSDP ratio would eventually be falling.
4.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional

Sr. No.	Terms	Description
		borrowings with returns from such borrowings. It means that rise in fiscal deficit should match the increase in capacity to service the debt.
5.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
6.	Fiscal Liabilities	Fiscal liabilities comprise Internal debt (market loans, loans from NSSF and loans from other financial institutions), loans and advances from GoI and the liabilities arising from the transactions in the Public Account of the State.
7.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
8.	Net availability of borrowed funds	Ratio of the debt redemption (Principal + Interest Payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
9.	State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State Implementation Society for SSA and State Health Mission for NRHM etc.
10.	Sufficiency of Non-debt receipts (Resource Gap)	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.