

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	
a.	As per 2001 Census	2.44 crore
b.	2010-2011	2.77 crore
3.	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq. Km.)	484 sq. km.
	Density of Population (as per 2011 census) (All India Density = 382 persons per Sq. Km.)	550 Sq. km.
4.	Population below poverty line ¹ (All India Average = 21.92 per cent)	8.26 per cent
5.	Literacy (as per 2001 census) (All India Average = 64.8 per cent)	69.65 per cent
	Literacy (as per 2011 census) (All India Average = 74.04 per cent)	76.68 per cent
6.	Infant mortality ² (per 1000 live births) (All India Average = 42 per 1000 live births)	28
7.	Life Expectancy at birth ³ (All India Average=Male-64.6 years,Female-67.6 years)	Male:68.7 years Female:71.6 years
8.	Gross State Domestic Product (GSDP) 2012-13 at current prices	₹ 293815 crore
9.	Roads per 100 Sq Kms	
	a. Surfaced roads	152 Kms
	b. Unsurfaced roads	15 Kms
10.	Gross cropped area	78.82 lakh hectares
11.	Gross Irrigated area	77.24 lakh hectares
12.	Percentage of gross cropped area to gross irrigated area	98 per cent
13.	No. of primary schools per lakh of population	57 schools
14.	No. of State Medical Institutions as on April 2012	1975

Source: Economic Surveys of India and Punjab 2012-13

¹ Press note (July 2013) of Planning Commission on BPL 2011-12 by Tendulkar methodology.
² SRS Bulletin for September 2013 issued by Office of the Registrar General, Ministry of Home Affairs, Government of India, New Delhi.
³ Economic Survey (Union Government) for 2010-11.

B. Financial Data				
Sr. No.	Particulars	Figures (in Per cent)		
		2003-04 to 2011-12	2003-04 to 2012-13	
	CAGR⁴	General Category States	Punjab	Punjab
a.	Of Revenue Receipts.	17.48	10.11	11.38
b.	Of Own Tax Revenue.	17.44	15.03	15.54
c.	Of Non Tax Revenue.	12.64	-13.98	-6.17
d.	Of Total Expenditure.	14.15	9.28	10.35
e.	Of Capital Expenditure.	16.83	11.59	12.47
f.	Of Revenue Expenditure on Education.	16.85	12.35	13.76
g.	Of Revenue Expenditure on Health.	15.35	12.21	12.62
h.	Of Salary and Wages.	14.18	12.53	12.66
i.	Of Pension.	18.36	19.19	17.56

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

⁴ 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 Grant-in-aid given by the Government
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 of Investments of earmarked funds.

Appendix 1.3

(Referred to in paragraph 1.1.2, page 2)

Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003 (amended up to March 2011)

The Government of Punjab had enacted the Punjab Fiscal Responsibility and Budget Management Act, 2003 (amended upto March 2011) 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 (*Appendix 1.5*) 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 surplus 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 2012-13 and summarized financial position of the Government of Punjab as on 31 March 2013
Part A - Abstract of receipts and disbursements for the year 2012-13

(₹ in crore)

Receipts	2011-12	2012-13	Disbursements	2011-12	2012-13		
					Non Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	26234.41	32051.15	I-Revenue expenditure-	33045.32	36394.85	3063.09	39457.94
(i)-Tax revenue	18841.01	22587.56	General services	16787.95	18501.29	70.86	18572.15
(ii)-Non-tax revenue	1398.45	2629.21	Social Services-	9246.50	8689.87	2500.10	11189.97
(iii) State's share of Union Taxes and Duties	3554.31	4058.81	-Education, Sports, Art and Culture	5289.57	5684.18	944.63	6628.81
(iv)Non-Plan Grants	874.11	894.91	-Health and Family Welfare	1550.79	1477.84	316.03	1793.87
(v) Grants for State Plan Schemes	694.06	684.19	Water Supply, Sanitation, Housing and Urban Development	421.67	544.63	0.00	544.63
(vi) Grants for Central and Centrally Sponsored Plan Schemes	872.47	1196.47	-Information and Broadcasting	31.02	20.23	9.10	29.33
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	285.79	115.08	281.45	396.53
			-Labour and Labour Welfare	143.44	144.88	11.75	156.63
			-Social Welfare and Nutrition	1504.01	681.08	937.14	1618.22
			-Others	20.21	21.95	0.00	21.95
			Economic Services-	6264.07	8659.96	492.13	9152.09
			-Agriculture and Allied Activities	863.86	851.18	414.42	1265.60
			-Rural Development	138.97	510.48	24.70	535.18
			-Special Areas Programmes	0.00	0.00	0.00	0.00
			-Irrigation and Flood Control	990.04	1070.83	0.00	1070.83
			-Energy	3200.90	5060.23	0.00	5060.23
			-Industry and Minerals	52.86	64.83	7.31	72.14
			-Transport	693.06	701.53	0.00	701.53
			-Science, Technology and Environment	4.86	2.87	2.63	5.50
			-General Economic Services	319.52	398.01	43.07	441.08
			Grants-in-aid Contributions	746.80	543.73	0.00	543.73

Receipts	2011-12	2012-13	Disbursements	2011-12	2012-13		
					Non Plan	Plan	Total
1	2	3	4	5	6	7	8
			Total		36394.85	3063.09	39457.94
II. Revenue deficit carried over to Section B	6810.91	7406.79	II. Revenue Surplus carried over to Section-B		--	--	--
Total Section A	33045.32	39457.94		33045.32	36394.85	3063.09	39457.94
Section-B Others							
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	-118.16	-178.30	III Opening Overdraft from Reserve Bank of India	Nil	--	--	--
IV – Misc Capital Receipts	0.24	0.21	IV-Capital Outlay	1598.12	179.20	1736.62	1915.82
			<u>General Services</u>	196.04	29.20	133.08	162.28
			<u>Social Services-</u>	398.35	4.64	711.51	716.15
			-Education, Sports, Art and Culture	146.83	0.01	186.88	186.89
			-Health and Family Welfare	47.59	3.80	105.56	109.36
			Water Supply, Sanitation, Housing and Urban Development	195.03	0.83	400.18	401.01
			-Information and Broadcasting	0.40	0.00	0.00	0.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	5.78	5.78
			-Social Welfare and Nutrition	2.87	0.00	3.16	3.16
			-Others	5.63	0.00	9.95	9.95
			<u>Economic Services-</u>	1003.73	145.36	892.03	1037.39
			-Agriculture and Allied Activities	0.94	0.00	15.30	15.30
			-Rural Development	190.17	66.85	55.22	122.07
			-Special Areas Programmes	0.00	0.00	0.00	0.00
			-Irrigation and Flood Control	301.82	74.89	432.71	507.60
			Energy	0.00	0.00	0.00	0.00
			Industry and Minerals	2.68	0.02	0.00	0.02
			Transport	395.91	3.54	226.27	229.81
			Science Technology and Environment	0.00	0.00	0.93	0.93
			General Economic Services	112.21	0.06	161.60	161.66
TOTAL	-117.92	-178.09	TOTAL	1598.12	179.20	1736.62	1915.82

Receipts	2011-12	2012-13	Disbursements	2011-12	2012-13		
					Non Plan	Plan	Total
1	2	3	4	5	6	7	8
V Recoveries of Loans and Advances	94.50	174.09	V-Loans and Advances Disbursed	176.61	167.53	30.00	197.53
-From Power Projects	6.31	94.25	-For Power Projects	0.00	0.00	0.00	0.00
-From Government Servants	78.70	75.17	-To Government Servants	47.61	52.11	0.00	52.11
-From others	9.49	4.67	-To Others	129.00	115.42	30.00	145.42
VI-Revenue surplus brought down	--	--	VI-Revenue Deficit Brought down	6810.91			7406.79
VII- Public debt receipts	14870.87	22166.50	VII-Repayment of Public Debt	8947.24	15115.79	0.00	15115.79
-External Debt	--	--	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	8710.43	10451.16	-Internal debt other than ways and means Advances and Overdraft	2487.84	3402.98	0.00	3402.98
-Net transactions under Ways and Means Advances	6010.94	11493.40	-Net transactions under Ways and Means Advances	6272.02	11442.08	0.00	11442.08
-Net transactions under overdraft	--	--	-Net transactions under overdraft	0.00	--	--	0.00
-Loans and Advances from Central Government	149.50	221.94	-Repayment of Loans and Advances to Central Government	187.38	270.73	0.00	270.73
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[#]	31278.88	35701.02	X-Public Account Disbursement[#]	28771.75	33531.20	0.00	33531.20
-Small Savings and Provident funds	3105.72	3205.99	-Small Savings and Provident funds	1465.54	1640.74	0.00	1640.74
-Reserve funds	475.61	645.57	-Reserve funds	160.47	13.16	0.00	13.16
-Deposits and Advances	4281.80	3882.13	-Deposits and Advances	3845.71	3947.83	0.00	3947.83
-Suspense and Miscellaneous	22039.72	26462.24	-Suspense and Miscellaneous	21934.65	26418.47	0.00	26418.47
-Remittances	1376.03	1505.09	-Remittances	1365.38	1511.00	0.00	1511.00
XI Closing Overdraft from Reserve Bank of India	NIL	Nil	XI Cash Balance at end	-178.30	-303.61	0.00	-303.61
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	-729.82	-881.21	0.00	-881.21
			Departmental cash balance including permanent advances	449.49	475.57	0.00	475.57
			Cash Balance Investment	102.03	102.03	0.00	102.03
Total Section-B	46126.33	57863.52		46126.33	48690.11	1766.62	57863.52
Total	79171.65	97321.46	Total	79171.65			97321.46

[#] 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 2013

(₹ in crore)

Liabilities	As on 31.03.2012	As on 31.03.2013
Internal Debt -	60901.84	68001.35
Market Loans bearing interest	34504.30	43063.11
Market Loans not bearing interest	0.15	0.13
Loans from Life Insurance Corporation of India	1.10	0.58
Loans from other Institutions	26289.54	24779.46
Ways and Means Advances and Overdrafts from Reserve Bank of India	106.75	158.07
Loans and Advances from Central Government-	3259.09	3210.30
Non-Plan Loans	42.29	41.06
Loans for State Plan Schemes	3186.59	3168.92
Loans for Centrally Sponsored Plan Schemes	29.89	0.00
Pre 1984-85 Loans	0.32	0.32
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	12997.26	14562.50
Deposits	3325.12	3259.52
Reserve Funds	2616.00	3248.41
Suspense and Miscellaneous Balances	90.12	133.89
Remittance Balances	107.91	102.00
TOTAL	83322.34	92542.97
Assets		
Gross capital outlay on fixed assets -	28687.53	30603.15
Investments in shares of Companies, Corporations, etc.	3831.73	3832.65
Other Capital Outlay	24855.80	26770.50
Loans and Advances -	2405.95	2429.39
Loans for Power Projects	1034.11	939.86
Other Development Loans	1320.58	1461.34
Loans to Government servants and Miscellaneous loans	51.26	28.19
Advances	0.68	0.77
Cash	-178.30	-303.61
Cash in Treasuries and Local Remittances	-	-
Departmental Cash Balance	448.57	474.65
Permanent Advances	0.22	0.22
Cash Balance Investments	102.03	102.03
Deposits with Reserve Bank	-729.82	-881.21
Investments from Earmarked Funds	0.70	0.70
Deficit on Government Account -	52406.48	59813.27
Add Revenue Deficit of the current year	6810.91	7406.79
Accumulated deficit at the beginning of the year	45595.57	52406.48
Total	83322.34	92542.97

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

Item	2010-11	2011-12	2012-13	2013-14	2014-15
i) 13th Finance Commission	366	626	818	906	1006
ii) Government of India	268	30	33	36	40
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	44906
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	228754	254931	290621	331308	377691
9. Revenue Deficit as percentage of GSDP	(-) 1.62	(-) 1.33	(-) 1.12	(-) 0.60	(+) 0.14
10. Fiscal Deficit as percentage of GSDP	(-) 3.14	(-) 3.45	(-) 3.36	(-)2.95	(-) 2.34
11. Outstanding Debt (including GPF) as percentage of GSDP	30.40	30.43	30.05	29.32	28.06
12. Outstanding Debt (including other liabilities) as percentage of GSDP	32.42	32.55	32.24	31.54	30.27

Appendix 1.6

(Referred to in paragraph 1.1.7, page 5)

Budget estimates vis-à-vis actuals of various fiscal parameters for the year 2012-13

(` in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts, of which	32051	38043	-5992	-15.75
Tax Revenue	22587	23842	-1255	-5.26
<i>Taxes on Sales, Trades etc.</i>	13218	14213	-995	-7.00
<i>State Excise</i>	3332	3800	-468	-12.32
<i>Taxes on vehicles</i>	995	864	131	15.16
<i>Stamps and Registration fees</i>	2920	3375	-455	-13.48
<i>Land Revenue</i>	37	20	17	85.00
Non-Tax Revenue	2629	5275	-2646	-50.16
State's share of Union taxes and duties	4059	4202	-143	-3.40
Grants in aid from GOI	2776	4725	-1949	-41.24
Revenue Expenditure, of which	39458	41167	-1709	-4.15
<i>2040-Taxes on Sales, Trade etc.</i>	114	141	-27	-19.15
<i>2049-Interest Payments</i>	6831	6662	169	2.54
<i>2055-Police</i>	3598	3204	394	12.30
<i>2070-Other Administrative Services</i>	268	284	-16	-5.63
<i>2071-Pensions and Other Retirement Benefits</i>	5966	4753	1213	25.52
<i>2075-Misc General Services</i>	86	62	24	38.71
<i>2202-General Education</i>	6393	6252	141	2.26
<i>2210-Medical and Public Health</i>	1623	1978	-355	-17.95
<i>2215-Water Supply and Sanitation</i>	399	485	-86	-17.73
<i>2225-Welfare of SC, ST & OBC</i>	397	541	-144	-26.62
<i>2236-Nutrition</i>	121	179	-58	-32.40
<i>2245-Relief on account of Natural Calamities</i>	370	724	-354	-48.90
<i>2401-Crop Husbandry</i>	324	420	-96	-22.86
<i>2801-Power</i>	5059	4632	427	9.22
<i>3456-Civil Supplies</i>	341	837	-496	-59.26
<i>3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions</i>	544	1603	-1059	-66.06
<i>Salary and Wages</i>	14120	14513	-393	-2.70
<i>Subsidies</i>	5132	5980	-848	-14.18
Capital Expenditure	1916	5815	-3899	-67.05
<i>4055-Capital outlay on Police</i>	26	87	-61	-70.11

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
<i>4210- Capital outlay on Medical and Public Health</i>	109	247	-138	-55.87
<i>4215 Capital outlay on Water Supply and Sanitation</i>	226	295	-69	-23.39
<i>4217-Capital outlay on Urban Development</i>	166	1199	-1033	-86.16
<i>4225-Capital outlay on Welfare of SCs, STs and OBCs</i>	6	86	-80	-93.02
<i>4515-Capital outlay on other Rural Development Programmes</i>	122	302	-180	-59.60
Disbursement of Loans and Advances	198	61	137	224.59
Revenue Deficit	7407	3123	4284	137.18
Fiscal Deficit	9346	8924	422	4.73
Primary Deficit	2515	2262	253	11.18
Financial Assistance to local bodies etc.	1329	1814	-485	-26.74
Revenue deficit/GSDP	2.52	1.06	1.46	137.74
Fiscal deficit/GSDP	3.18	3.01	0.17	5.65
Primary deficit/GSDP	0.86	0.76	0.10	13.16
Revenue Deficit/Fiscal Deficit	79.25	35.00	44.25	126.43

Appendix 1.7
(Referred to in paragraph 1.2.2 (i), page 9)
**Statement showing details of revenue receipts credited to funds outside
the Consolidated Fund of the State and expenditure therefrom**
(₹ in crore)

Sr. No.	Name of the Fund/ Account	Name of the administering authority	Name of Act under which the Fund/ Account was established	Nature of Receipts to be credited to the Fund	Receipts during the year	Expenditure out of the accumulated receipts
1.	Punjab Municipal Fund	Director, Local Government, Punjab	PMF Act, 2006	10 per cent of the amount of VAT collected by Excise and Taxation Department.	1081.78	1112.70
2.	Punjab Rural Development Fund	Punjab Rural Development Board	PRD Act, 1987	Two per cent fee on advalorem basis in respect of the agriculture produce bought or sold in the notified market area.	Awaited	Awaited
3.	Punjab Education Development Fund	Punjab Education Development Board (PEDB)	PED Act, 1998	A cess not exceeding ₹ 10 per proof liter on the sale of Punjab Medium Liquor, Indian made Foreign Liquor and Beer in the State.	60.64	54.17
4.	Account of Punjab Livestock Development Board	Punjab Livestock Development Board (PLDB), a Registered Society under the Registration of Societies Act, 1860	Notification No. 18/24/ 99-AH-9(5)/ 4402 dated 8 June 2001 of Punjab Government	Purchase fee levied for providing artificial insemination services, GIA from GOI, State Government or any other agency meant for Livestock Development in Punjab.	12.15	2.62
					1154.57	1169.49

Source: - Information as provided by concerned departments.

Appendix 1.8
(Referred to in paragraphs 1.3, 1.6.1 and 1.11.3, pages 12, 20 and 45)
Time Series data on State Government Finances

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Part A Receipts					
1. Revenue Receipts	20713	22157	27608	26234	32051
(i) Tax Revenue	11150(54)	12040(54)	16828(61)	18841(72)	22587(70)
Taxes on Sales, Trades etc.	6436 (58)	7578(63)	10017(60)	11172(59)	13218(59)
State Excise	1810 (16)	2101(17)	2373(14)	2755 (15)	3332 (15)
Taxes on vehicles	524 (5)	555(5)	654(4)	850 (5)	995 (4)
Stamps and Registration fees	1730 (16)	1551(13)	2318(14)	3079 (16)	2920 (13)
Land Revenue	16	15	19	25	37
Other Taxes	634 (5)	240(2)	1447(8)	961 (5)	2085 (9)
(ii) Non-Tax Revenue	5784 (28)	5653(26)	5330(19)	1398 (5)	2629 (8)
(iii) State's share of Union taxes and duties	2084 (10)	2144(10)	3051(11)	3554 (14)	4059 (13)
(iv) Grants in aid from GOI	1695 (8)	2320(10)	2399(9)	2441 (9)	2776 (9)
2. Misc Capital Receipts	1	1	1	0	0
3. Recoveries of Loans and Advances	78	1276	597	95	174
4. Total revenue and Non-debt capital receipts (1+2+3)	20792	23434	28206	26329	32225
5. Public Debt Receipts	5979	7083	7321	8599	10724
Internal Debt (excluding Ways & Means Advances and Overdrafts)	5701	7011	6760	8710	10451
Net transactions under Ways and Means advances and Overdrafts	--	--	368	-261	51
Loans and Advances from Government of India	278	72	193	150	222
6. Total receipts in the Consolidated Fund(4+5)	26771	30517	35527	34928	42949
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	24306	22047	27655	31279	35701
9. Total receipts of the State (6+7+8)	51077	52564	63182	66207	78650
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	24569(89)	27408(93)	32897(93)	33045(95)	39458(95)
Plan	1422 (6)	1424(5)	2321(7)	2005 (6)	3063 (8)
Non-Plan	23147(94)	25984(95)	30576(93)	31041(94)	36395(92)
General Services including interest payments	14032(57)	15525(56)	18598(57)	16788(51)	18572(47)
Social Services	5483 (22)	6217(23)	7261(22)	9247 (28)	11190(28)
Economic Services	4744 (19)	5219(19)	6399(19)	6264 (19)	9152 (23)
Grants in aid and Contributions	310 (2)	447(2)	640(2)	747 (2)	544 (1)
11. Capital Expenditure	2858 (10)	2166(7)	2384(7)	1598 (5)	1916 (5)
Plan	2603 (91)	1980(91)	2166(91)	1359 (85)	1737 (91)
Non-Plan	255 (9)	186(9)	218(9)	239 (15)	179 (9)
General Services	187 (7)	126(6)	185(8)	196 (12)	162 (8)

	2008-09	2009-10	2010-11	2011-12	2012-13
Social Services	1145 (40)	699(32)	663(28)	398 (25)	716 (37)
Economic Services	1526 (53)	1341(62)	1536(64)	1004 (63)	1038 (54)
12. Disbursement of Loans and Advances	55 (0.20)	29(0.10)	68(0.19)	177 (0.51)	197 (0.47)
13. Total (10+11+12)	27482	29603	35349	34820	41571
14. Repayments of Public Debt	1835	2283	2340	2675	3674
Internal Debt (excluding Ways and Means Advances and Overdraft)	1662	2109	2155	2488	3403
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	173	174	185	187	271
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	29317	31886	37689	37495	45245
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements	22591	20721	25837	28772	33531
19. Total disbursements by the State (16+17+18)	51908	52607	63526	66267	78776
<i>Part C. Deficits</i>					
20. Revenue Deficit (1-10)	-3856	-5251	-5289	-6811	-7407
21. Fiscal Deficit (4 – 13)	-6690	-6170	-7143	-8491	-9346
22. Primary Deficit (21-23)	-1788	-1159	-1628	-2211	-2515
<i>Part D. Other data</i>					
23. Interest Payments (included in the revenue expenditure)	4902	5011	5515	6280	6831
24. Financial Assistance to local bodies etc.	611	941	993	1200	1329
25. Ways and Means Advances/Overdraft availed (days)	23	141	121	178	239
Ways and Means Advances availed (days)	23	141	121	153	99
Overdraft availed (days)	-	29	14	25	140
26. Interest on Ways and Means Advances/Overdraft	1	7	5	10	20
27. Gross State Domestic Product (GSDP)	174039	197500	226204	258006	293815
28. Outstanding fiscal liabilities (year end)	61850	67967	74784	83099	92282
29. Outstanding Guarantees (year end)	25868⁵	33295⁵	40332	45714	58102
30. Maximum amount guaranteed (year end)	46815	51357	NA⁶	48382	59146
31. Number of incomplete projects	13	34	19	19	25
32. Capital blocked in incomplete projects	1177	1630	358	401	500

⁵ This figure is including Interest.

⁶ Information not supplied by the State Government.

Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.41	6.10	7.44	7.30	7.69
Own Non-tax revenue/GSDP	3.32	2.86	2.36	0.54	0.89
Central Transfers/GSDP	1.20	1.09	1.35	1.38	1.38
II Expenditure Management					
Total Expenditure/GSDP	15.79	14.99	15.63	13.50	14.15
Total Expenditure/Revenue Receipts	132.68	133.61	128.04	132.73	129.70
Revenue Expenditure/Total Expenditure	89.40	92.59	93.06	94.90	94.92
Expenditure on Social Services/ Total Expenditure	24.12	23.36	22.42	27.70	28.64
Expenditure on Economic Services/ Total Expenditure	22.82	22.16	22.45	20.87	24.51
Capital Expenditure/Total Expenditure	10.40	7.32	6.74	4.59	4.61
Capital Expenditure on Social & Economic Services/ Total Expenditure	9.72	6.89	6.22	4.03	4.22
III Management of fiscal Imbalances					
Revenue deficit/GSDP	(-) 2.22	(-) 2.66	(-) 2.34	(-) 2.64	(-) 2.52
Fiscal deficit/GSDP	(-) 3.84	(-) 3.12	(-) 3.16	(-) 3.29	(-) 3.18
Primary deficit/GSDP	(-) 1.03	(-) 0.59	(-) 0.72	(-) 0.86	(-) 0.86
Revenue Deficit/Fiscal Deficit	57.64	85.11	74.04	80.22	79.25
Primary revenue balance/GSDP	0.65	0.53	0.36	(-) 0.17	(-) 0.14
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	35.54	34.41	33.06	32.21	31.41
Fiscal Liabilities/RR	298.61	306.75	270.88	316.76	287.92
Primary deficit vis-à-vis quantum spread	(-) 49.21	(-)22.57	(-) 34.43	(-) 122.70	(-)47.29
Debt Redemption (Principal + Interest)/Total Debt Receipts	92.51	92.72	92.58	91.00	92.08
V Other Fiscal Health Indicators					
Return on Investment	0.02	0.02	0.02	0.05	0.01
Balance from Current Revenue (Rupees in crore)	(-) 3637	(-)5757	(-)4650	(-)6373	(-)6224
Financial Assets/Liabilities	43.42	40.82	39.12	37.04	35.37

Appendix 2.1
(Referred to in paragraph 2.2, page 50)

Statement of grants/appropriations where major savings occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings
Voted (Revenue)		
1	1	238.03
2	2	58.89
3	3	20.29
4	4	25.28
5	5	1025.52
6	6	34.87
7	7	43.70
8	9	500.09
9	10	28.64
10	11	536.43
11	12	113.20
12	13	128.28
13	14	10.72
14	15	946.96
15	16	23.99
16	17	382.71
17	18	4.04
18	19	51.73
19	22	389.80
20	23	808.67
21	24	12.41
22	25	894.07
23	26	1.60
24	27	48.37
25	28	18.09
26	29	44.72
27	30	2.71
Total (Voted- Revenue)		6393.81
Charged (Revenue)		
28	1	2.07
29	2	0.06
30	3	0.49
31	5	0.61
32	8	155.28
33	9	0.05
34	10	1.68
35	11	0.31

Sr. No.	No. of the grant or appropriation	Savings
36	18	0.85
37	19	0.02
38	21	6.21
39	22	3.34
40	25	0.63
41	26	0.60
42	27	0.02
43	28	7.02
44	29	0.03
45	30	0.26
Total (Charged- Revenue)		179.53
Voted (Capital)		
46	1	13.18
47	2	55.20
48	3	7.59
49	4	14.00
50	5	325.16
51	8	1019.91
52	9	1.01
53	10	25.82
54	11	311.94
55	12	64.42
56	13	15.75
57	14	0.50
58	15	443.72
59	17	971.65
60	18	18.08
61	19	40.56
62	21	259.92
63	22	1.18
64	23	92.63
65	24	11.16
66	25	598.77
67	27	119.72
68	28	67.00
69	29	27.46
Total (Voted- Capital)		4506.33
Grand Total		11079.67

Note :Though there were savings of ₹ 10,000 (Grant No. 4), ₹ 26000 (Grant No. 6), ₹ 10000 (Grant No. 23) under Revenue-Charged and ₹ 12000 (Grant No. 30) under Capital- Voted, yet these were taken as zero due to rounding off.

Appendix 2.2
(Referred to in paragraph 2.3.5, page 54)
Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	expenditure without provision (₹ in crore)	Head of Account
1	1-Agriculture and Forests	8.66	2406-01-102-28-Reclamation of Water Logged and Degraded Areas through Bio-drainage, Agro Forestry and other Plantation Activities in Punjab Plains (NABARD) (Plan)
2	4-Defence Services Welfare	1.00	2235-60-200-29-Financial Assistance to the Parents of Martyrs
3	5-Education	3.75	4202-01-202-04-Teacher Education establishment of DIETS (CSS)
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		7.46	2700-01-800-07-Other Expenditure including Interest
7		1.95	2700-11-800-07-Other Expenditure including Interest
8		18.65	2701-05-800-07-Other Expenditure including Interest
9		17.46	2701-13-800-07-Other Expenditure including Interest
10		12.73	2701-39-800-07-Other Expenditure including Interest
11		7.28	2701-40-800-07-Other Expenditure including Interest
12		4.58	2701-26-800-07-Other Expenditure including Interest
13		1.04	2701-38-800-07-Other Expenditure including Interest
14		44.32	4701-06-800-08-Works Expenditure (Plan)
15		2.66	4701-06-001-03-Execution (Plan)
16		2.21	4701-06-799-Suspense (Plan)
17		1.15	4701-06-001-02-Supervision (Plan)
18		24.82	4711-03-799-Suspense(Plan)
19		6.05	4711-01-799-Suspense(Plan)
20		2.89	4711-03-001-03-Execution (Plan)
21	7.96	4700-02-799-Suspense (Plan)	
22	4.27	4700-05-799-Suspense (Plan)	
23	3.67	4700-06-001-03-Execution (Plan)	
24	2.14	4700-06-799-Suspense (Plan)	
25	1.97	4700-06-001-02-Supervision (Plan)	
26	17-Local Government, Housing and Urban Development	8.44	4216-02-800-02-Acquisition of Land for Planning/Development and Redevelopment of Anandpur Sahib for the Development Works at Anandpur Sahib and surrounding areas(Plan)
27	19-Planning	1.78	3454-02-204-25-13th Finance Commission Grants-in-Aid for Improvement of Statistical System at State and District Level

Sr. No.	Number and name of grant	expenditure without provision (₹ in crore)	Head of Account
28	21-Public Works	102.94	3054-80-001-01-Establishment Charges, transferred on pro-rata basis to the Major Head "3054" Roads and Bridges
29		7.48	3054-80-799-Suspense
30		52.34	2059-80-001-07-Establishment Charge paid to Public Health department for works done by that department
31		52.28	2059-80-799-Suspense
32		58.78	2215-01-799-Suspense
33		33.92	2215-799-Suspense
34		30.39	5054-80-797-01-Amount Transferred to Subvention from Central Road Fund (Plan)
35		22-Revenue and Rehabilitation	2.55
36	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	29.23	2225-03-277-10-Pre-matric Scholarship for students belonging to the Minority Communities (CSS)
37	27-Technical Education and Industrial Training	1.47	2203-105-81-Community Development through Polytechnics (Plan)
	Total	611.12	

Appendix 2.3
(Referred to in paragraph 2.3.6, page 54)

Statement showing cases where supplementary provision proved (₹ one crore or more in each case) 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	852.44	767.24	85.20	152.83
2	2-Animal Husbandry and Fisheries	418.44	386.89	31.55	27.34
3	4-Defence Services Welfare	33.38	28.61	4.77	20.51
4	7-Excise and Taxation	181.06	145.14	35.92	7.79
5	9-Food and Supplies	840.31	343.49	496.82	3.27
6	11-Health and Family Welfare	2214.14	1822.64	391.50	144.93
7	18-Personnel and Administrative Reforms	17.19	14.76	2.43	1.61
8	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	2589.44	2011.17	578.27	315.80
9	29-Transport	355.74	355.68	0.06	44.66
Total of Revenue (Voted)		7502.14	5875.62	1626.52	718.74
B-Capital (Voted)					
10	2-Animal Husbandry and Fisheries	54.51	10.05	44.46	10.75
11	5-Education	254.39	102.73	151.66	173.50
12	11-Health and Family Welfare	189.06	92.50	96.56	215.38
13	15-Irrigation and Power	966.47	545.26	421.21	22.51
14	19-Planning	115.77	86.68	29.09	11.47
15	21-Public Works	676.82	627.75	49.07	210.85
16	27-Technical Education and Industrial Training	152.34	34.77	117.57	2.16
Total of Capital (Voted)		2409.36	1499.74	909.62	646.62
C-Revenue (Charged)					
17	28-Tourism and Cultural Affairs	22.97	22.97	0.00	7.02
Total of Revenue(Charged)		22.97	22.97	0.00	7.02
Grand Total		9934.47	7398.33	2536.14	1372.38

Appendix 2.4
(Referred to in paragraph 2.3.7, page 54)
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	2402-102-30-Community Micro Irrigation Project in Kandi belt of Talwara and Hajipur blocks of District Hoshiarpur (Plan)	0.00	0.00	6.00	6.00	0.00	(-) 6.00
	2-Animal Husbandry and Fisheries						
2	4403-101-17- Construction of building of Tehsil/Block/other Veterinary Hospitals in the State under RIDF-XVIII (NABARD) (Plan)	0.00	0.00	5.13	5.13	0.00	(-) 5.13
	5-Education						
3	2202-02-109-46- Creation of Posts for 351 Schools Upgraded under NABARD Project (Plan)	37.50	0.00	8.16	45.66	1.06	(-) 44.60
4	2202-02-109-44- Creation of New Post in the School and Rationalization Policy (Plan)	30.00	0.00	18.75	48.75	9.49	(-) 39.26
5	2202-01-101-13- Mid-Day Meal Scheme (Plan)	96.14	10.57	7.29	114.00	96.14	(-) 17.86
6	2202-02-110-01-Assistance by Education Department	242.00	0.00	(-) 10.00	232.00	234.49	(+) 2.49
7	2202-02-109-32-Teacher Education establishment of district (DIETS)	0.00	0.00	7.12	7.12	0.00	(-) 7.12
8	2204-104-43-Punjab Institute of Sports, Jalandhar	0.00	0.00	8.75	8.75	0.00	(-) 8.75
9	4202-01-202-11-Infrastructure Development in Government Schools through Education Cess (Plan)	0.01	173.50	71.65	245.16	0.47	(-) 244.69
10	4202-01-203-07-Establishment of Rajeev Gandhi National University of Law, Punjab (Plan)	24.34	0.00	(-) 24.34	0.00	34.84	(+) 34.84
	6-Elections						
11	2015-102-01-Electoral Officers	42.59	0.00	(-) 16.60	25.99	27.69	(+) 1.70
	15-Irrigation and Power						
12	4701-51-800-08-Works Expenditure (Plan)	76.00	0.00	22.80	98.80	0.00	(-) 98.80
	19-Planning						
13	5475-112-16-Border Area Development Programme (13th Finance Commission) (Plan)	40.62	11.47	7.21	59.30	37.34	(-) 21.96
	21-Public Works						
14	2059-60-053-11-Industrial Training	40.00	0.00	(-) 20.00	20.00	36.48	(+) 16.48
	22-Revenue and Rehabilitation						
15	2245-02-122-03-Procurement and Equipment	3.50	0.00	8.78	12.28	2.47	(-) 9.81
16	2053-093-01-District Establishments	199.28	0.00	10.80	210.08	187.00	(-) 23.08

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/Excess(+)
	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes						
17	2225-03-190-09-Shagun to Backward Classes and Christian Girls/Widows/Divorces and Daughters of Widows of any Caste at the time of Marriages (Plan)	32.00	0.00	(-) 28.50	3.50	6.44	(+) 2.94
18	2225-01-789-38-Grant-in-Aid to BPL SC Students for purchase of Schools Uniforms, Shoes and School Bags etc. (Plan)	10.00	0.00	(-) 10.00	0.00	6.24	(+) 6.24
19	2235-60-789-09- National Social Assistance Programme (ACA) (Plan)	31.90	0.00	13.10	45.00	27.96	(-) 17.04
20	2235-60-102-01-Old Age Pension (Social Security Fund)	7.43	0.00	(-) 7.43	0.00	5.70	(+) 5.70
21	2202-01-789-10-Sarv Shiksha Abhiyan including Education Guarantee Scheme National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya (Plan)	147.78	0.00	24.96	172.74	107.13	(-) 65.61
22	2210-01-789-06-National Rural Health Mission (Plan)	22.26	0.00	13.94	36.20	22.26	(-) 13.94
23	2210-01-789-12-Seed Corpus of Cancer Relief Fund (Plan)	7.50	0.00	5.00	12.50	7.50	(-) 5.00
24	2225-03-277-10-Pre-Matric Scholarship for Students belonging to Minority Communities (Plan)	12.00	0.00	13.00	25.00	0.00	(-) 25.00
25	2202-02-789-09-Rashuriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education (Plan)	10.05	0.00	27.07	37.12	0.00	(-) 37.12
26	2202-02-789-12-Creation of New Post in the School and Rationlization Policy (Plan)	10.00	0.00	6.25	16.25	0.00	(-) 16.25
27	2202-03-789-02-Establishment of Rajiv Gandhi National University of Law Punjab (Plan)	1.77	0.00	5.14	6.91	0.00	(-) 6.91
28	4515-789-07-Construction/Brick Paving of Passages in Villages/Dhanies (Plan)	15.00	0.00	(-) 15.00	0.00	4.50	(+) 4.50
29	4202-01-789-02-Sarv Shiksha Abhiyan including Education Guarantee Scheme National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya (Plan)	73.89	0.00	11.19	85.08	30.69	(-)54.39
30	4202-01-789-15-Emplimentaiton of EDUSAT Project in the State (NABARD-RIDF-XV)	11.90	0.00	(-)11.90	0.00	11.90	(+) 11.90
31	5475-789-07- Border Area Development Programme (Plan)	35.68	0.00	11.52	47.20	28.70	(-) 18.50

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/Excess(+)
32	4210-01-789-05-National Rural Health Mission (Plan)	14.84	0.00	9.29	24.13	14.54	(-) 9.59
33	4217-60-789-13-Integrated Housing and Slum Development Programme (Plan)	10.00	0.00	69.90	79.90	4.87	(-)75.03
34	4217-60-789-14-Jawaharlal Nehru Urban Rural Mission Basic Service to Urban Poor (Plan)	6.60	0.00	6.80	13.40	0.00	(-) 13.40
27-Technical Education and Industrial Training							
35	4202-02-105-22-New and up gradation of Polytechnics at Bhatinda, Batala, Amritsar, Hoshiarpur, GTB Garh (Moga) and Patiala (Plan)	0.00	0.00	7.22	7.22	0.00	(-) 7.22
28-Tourism and Cultural Affairs							
36	5452-01-800-22-Development of Tourist Infrastructure in the State to be funded by ADB (Plan)	37.58	0.00	(-) 27.47	10.11	18.10	(+) 7.99
Total		1330.16	195.54	(+) 406.82	1761.28	964.00	(+) 94.78
				(-) 171.24			(-) 892.06
				Net	(+) 235.58		(-) 797.28

Appendix 2.5

(Referred to in paragraph 2.3.8, page 55)

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	25.28
2	7-Excise and Taxation	43.70
3	12-Home Affairs and Justice	113.20
4	13-Industries	128.28
5	17-Local Government, Housing and Urban Development	382.71
6	23-Rural Development and Panchayats	808.67
7	24-Science, Technology and Environment	12.41
Capital (Voted)		
8	4-Defence Services Welfare	14.00
9	8-Finance	1019.91
10	10-General Administration	25.82
11	13-Industries	15.75
12	17-Local Government, Housing and Urban Development	971.65
13	18-Personnel and Administrative Reforms	18.08
14	19-Planning	40.56
15	23-Rural Development and Panchayats	92.63
16	24-Science, Technology and Environment	11.16
Total		3723.81

Appendix 2.6

(Referred to in paragraph 2.3.8, page 55)

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	238.03	51.40	186.63
2	2-Animal Husbandry and Fisheries	58.89	40.81	18.08
3	3-Coperation	20.29	8.47	11.82
4	5-Education	1025.52	9.99	1015.53
5	9-Food and Supplies	500.09	5.78	494.31
6	10-General Administration	28.64	6.51	22.13
7	11-Health and Family Welfare	536.43	0.92	535.51
8	15-Irrigation and Power	946.96	146.71	800.25
9	19-Planning	51.72	16.43	35.29
10	22-Revenue and Rehabilitation	389.80	221.49	168.31
11	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	894.07	6.33	887.74
12	27-Technical Education and Industrial Training	48.37	27.05	21.32
13	28-Tourism and Cultural Affairs	18.09	16.07	2.02
14	29-Transport	44.72	13.76	30.96
Revenue (Charged)				
15	8-Finance	155.28	0.03	155.25
Capital (Voted)				
16	1-Agriculture and Forests	13.18	0.12	13.06
17	2-Animal Husbandry and Fisheries	55.20	1.00	54.20
18	5-Education	325.16	97.77	227.39
19	11-Health and Family Welfare	311.94	70.64	241.30
20	12-Home Affairs and Justice	64.42	27.64	36.78
21	15-Irrigation and Power	443.72	205.32	238.40
22	21-Public Works	259.92	58.81	201.11
23	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	598.77	210.93	387.84
24	27-Technical Education and Industrial Training	119.72	25.17	94.55
25	28-Tourism and Cultural Affairs	67.00	57.05	9.95
Total		7215.93	1326.20	5889.73

Appendix 2.7
(Referred to in paragraph 2.3.11(a), page 56)
Statement showing wrong classification of Grant-in-aid

		(₹ in crore)
Sr. No.	Head of Account/Scheme	Amount
1	4202-01-789-02-Sarv shiksha Abhiyan including Education Guarantee Scheme National Programme for Education of girls at elementary level Ksturaba Gandhi Balika Vidyalaya	30.69
2	4202-201-10-Construction and Running of Girls Hostel for students of Secondary and Higher Secondary Schools	1.98
3	4202-01-789-02-Rashtriya Madhaymik Shiksha Abhiyan for Universalization of Secondary Education	8.35
4	4210-01-110-55-Punjab Urban Infrastructure	31.00
5	4210-110-44-National Rural Health Mission	42.40
6	4210-110-24-Medical relief to other Hospitals and Dispensaries	1.98
7	4210-03-789-05-National Rural Health Mission	14.54
8	4217-800-11-Swarn Jayanti Shehri Rojgar Yojna	5.31
9	4217-800-34-JNNURM Urban Infrastructure and Governance	24.36
10	4217-800-37-JNNURM Urban Infrastructure Development Scheme for Small and Medium Town	17.04
11	4217-800-47-Strengthening of Fire Emergency Services	0.66
12	5452-01-800-22-Development of Tourists Infrastructure with Aid from ADB	8.72
Total		187.03

Appendix 2.8
(Referred to in paragraph 2.3.11(b) page 57)
Detail of the items of revenue expenditure allocated under capital head
4055-Capital Outlay on Police under Grant No. 12 of Non- Plan Schemes
for the year 2012-13

(₹ in crore)

S.No	Head of Account/Minor Head/Sub-head	Clothing & Tentage		Minor Works		Supplies & Materials	
		Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate
1	4055-207-03-District Police (Proper)	0.00	0.00	0.05	0.05	0.00	0.00
2	4055--208-01 Special Police	0.00	0.00	0.08	0.26	0.00	0.00
3	4055-800-01-Police Hospitals.	0.00	0.00	0.02	0.02	0.00	0.00
4	4055-800-02-Central Jails.	0.70	1.48	0.36	0.55	0.00	0.00
5	4055-800-03-District Jails.	0.08	0.47	0.05	0.05	0.00	0.00
6	4055-800-08-District Jails (Manufacture).	0.00	0.00	0.00	0.00	0.11	0.11
7	4055-800-09-Direction & Administration.	0.00	0.00	0.21	0.21	0.00	0.00
8	4055-800-10-Central Jails (Manufacture).	0.00	0.00	0.00	0.00	2.00	2.00
	Total	0.78	1.95	0.77	1.14	2.11	2.11

Note:-Figures of Budget/Revised estimates taken from the State Budget for 2013-14 .

Clothing and Tentage= 1.95 crore

Minor Works= 1.14 crore

Supplies and Material= 2.11 crore

Total= 5.20 crore

Appendix 2.9
(Referred to in paragraph 2.4.1, page 57)

Statement showing savings in grant No. 13-Industries and 19-Planning

(₹ in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in Per cent)
	Grant No.-13				
1	2851-Village and Small Industries, 001- Direction and Administration, 01- Direction-	63.54	53.93	9.61	15.12
2	2851-Village and Small Industries, 800- Other Expenditure, 01- Northern India Institute of Fashion Technology (NIIFT) Mohali/ Ludhiana/ Jalandhar	15.00	6.40	8.60	57.33
3	2851-Village and Small Industries, 102- Small Scale Industries, 15- Prime Minister Rozgar Yojana (PMRY) (Centrally Sponsored Scheme)	1.71	0	1.71	100.00
4	2853-Non-ferrous Mining and Metallurgical Industries , 02- Regulation and Development of Mines. 102- Mineral Exploration, 01-Development of Mines and Minerals in the Punjab	5.57	2.65	2.92	52.42
	Grant No.-19				
5	3451-Secretariat- Economic Services, 101- Planning Commission/Planning Board, 31- Development of Kandi Area (13th Finance Commission)	46.88	23.61	23.27	49.64
6	3451-Secretariat- Economic Services, 101- Planning Commission/Planning Board, 01- Planning Board	5.51	4.50	1.01	18.33
7	3451-Secretariat- Economic Services, 101- Planning Commission/Planning Board, 10- Assistance to Non- Government Organisations	3.17	2.16	1.01	31.86
8	3454-Census Surveys and Statistics, 02- Surveys and Statistics, 204- Central Statistical Organisation, 01- Economic Advice and Statistics	16.27	14.08	2.19	13.46
9	3454-Census Surveys and Statistics, 02- Surveys and Statistics, 204- Central Statistical Organisation, 27- Conduct of 6th Economic Census Survey(CSS)	5.05	0.42	4.63	91.68

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in Per cent)
10	3454-Census Surveys and Statistics, 02- Surveys and Statistics, 204- Central Statistical Organisation, 24- Indian Statistical Strengthening Project(CSS)	4.00	0.37	3.63	90.75
11	5475-Capital Outlay on other General Economic services, 112- Statistics, 16-Border Area Development Programmed (13th Finance Commission) (Plan)	59.30	37.34	21.96	37.03
12	5475-Capital Outlay on other General Economic services, 112- Statistics, 13- United funds of DPCs (Plan)	13.00	5.49	7.51	57.77
13	5475-Capital Outlay on other General Economic services, 112- Statistics, 12- United funds of CM/Dy. CM/FM (Plan)	19.50	9.72	9.78	50.15
	Total	258.50	160.67	97.83	37.85

Appendix 2.10
(Referred to in paragraph 2.4.4 page 59)
Statement showing details of unnecessary supplementary /re-appropriation
under Grant No. 13-Industries and 19-Planning
(₹ in crore)

Sr. No.	Minor head/Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
Grant No.-13							
1	2851-Village and Small Industries, 001-Direction and Administration, 09-Setting up Nucleus Cell for Updating Census Data-(Centrally Sponsored Scheme)	0.84	0	0.15	0.99	0.41	0.58
Grant No.-19							
2	3451- Secretariat - Economic Services, 101-Planning Commission Planning Board,01-Planning Board	6.06	-1.45	0.90	5.51	4.50	1.01
3	5475-Capital Outlay on other General Economic Services, 112- Statistics, 16-Border Area Development Programme(13th Finance Commission)(Plan)	40.62	7.21	11.47	59.30	37.34	21.96
4	5475-Capital Outlay on other General Economic Services, 112- Statistics, 06-State level initiative (Punjab Nirman Programme) (Plan)	0.65	0.65	0.00	1.30	0.65	0.65
Total		48.17	6.41	12.52	67.10	42.90	24.20

Appendix 2.11
(Referred to in paragraph 2.4.5, page 59)
**Statement showing the details of entire provision remained unutilised
under Grant No. 13 -Industries**

Sr. No.	Minor head/Scheme	Original Provision
1	2852-Industries, 80-General, 800-Other Expenditure, 01-Incentive under various Industrial Policies	82.50
2	2852-Industries, 80-General, 102-Industrial Productivity, 01-Modernisation of Small Scale Industries (Pending Liabilities of Subsidies/ Incentives)	1.00
3	2851-Village and Small Industries, 800-Other expenditure, 02-Dedicate Fund for Meeting the State Share of Centrally Sponsored Scheme (Plan)	10.00
4	2851-Village and Small Industries, 102-Small Scale Industries, 40-Promotion of It/Knowledge Industry in the State (Plan)	5.00
5	2851-Village and Small Industries, 102-Small Scale Industries, 39-Development of Human Resources in the Field of IT/ITE's (Plan)	2.50
6	2851-Village and Small Industries, 102-Small Scale Industries, 38-Implementation of Industrial Policy 2009-Reimbursement of Stamp Duty of IT/Non-IT Units (Plan)	2.00
7	2851-Village and Small Industries, 102-Small Scale Industries, 24-Central Institute of Hand Tools, Jalandhar (Pending Liability of Repayment of Loan of G.O.I.) (Plan)	1.11
8	4851- Capital Outlay on Village and Small Industries, 800-Other Expenditure, 38-Industrial Infrastructure-Creation of New and Improvement of Existing Focal Points/Areas Estates-(Plan)	10.00
9	4851- Capital Outlay on Village and Small Industries, 102-Small Scale Industries, 14-Development of Human Resources in the Field of IT/ITE's (Plan)	1.25
10	6801- Loans for Power Projects, 202-Thermal Power Generation, 13-Loans to State Power Corporation Ltd. for Guru Gobind Singh Refinery Bathinda- (Plan)	4.34
	Total	119.70

Appendix 2.12
(Referred to in paragraph 2.5.1.1, page 59)
Statement showing details of over payment of gratuity

Sr.No.	Treasury	Name	C&R no. and Date	Amount (₹)	D.D.O.	Reasons
1	TO Narot Jaimal Singh (Distt. Gurdaspur)	Charanjit Kaur	P.8/2181/10287/7/11-12/14317-18 dated 20-12-11	254224	SMO. PHC Narot Jaimal Singh	Due to double Payment of Gratuity
2	TO Chamkor Sahib (Distt. Ropar)	Krishna Devi	P.3/K-65/03-04/4736-37 dated 28-12-11	7523	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
3	TO Chamkor Sahib (Distt. Ropar)	Piara Singh	P.3/P-54/96-97	4387	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
4	TO Chamkor Sahib (Distt. Ropar)	Jaswant Singh	P.4/J-18/06-07/9363-64 dated 19-09-11 Revised C&R (391680-381232)	6528	Pr. GSSS Dhangrali	Due to miscellaneous reasons
5	TO Chamkor Sahib (Distt. Ropar)	Parkash Singh	P.3/P-32/00-01/25140-41 dated 10-01-12	940	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
6	TO Chamkor Sahib (Distt. Ropar)	Satya Kaur	P.4/S-191/97-98/23982-83 dated 11-01-12	6967	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
7	TO Chamkor Sahib (Distt. Ropar)	Nirmal Joshi	P.4/N-39/01-02/23145-46 dated 09-01-12	3969	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
8	TO Chamkor Sahib (Distt. Ropar)	Gurcharan Singh	P.5/G-50/94-95/23127-28 dated 09-01-12	1655	BPEO Chamkour Sahib	The DDO sanctioned the emolument amount figure instead of gratuity balance of difference due
Total				286193		

Appendix 3.1
(Referred to in paragraph 3.1.1 page 63)
Outstanding utilisation certificates as on 31 March 2013

(₹ in lakh)

Sr. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificates			
			Number of UCs	Amount	Received		Outstanding	
1	2	3	4	5	6	7	8	9
1	Rural Development and Panchayat	2006-07	1	2500.00	Partial	2387.67	1	112.33
		2009-10	3	3340.13	0	0.00	3	3340.13
		2010-11	3	6675.50	0	0.00	3	6675.50
		2011-12	12	18747.48	10	17801.40	2	946.08
		2012-13	3	65.00	0	0.00	3	65.00
2	Education	2007-08	4	1469.86	0	0.00	4	1469.86
		2008-09	4	610.13	0	0.00	4	610.13
		2010-11	8	3011.25	5	2248.75	3	762.50
		2011-12	186	17423.25	175	16880.80	11	542.45
		2012-13	107	14482.98	15	4382.90	92	10100.08
3	Sports & Youth Services	2012-13	24	4204.43	0	0.00	24	4204.43
4	Health & Family Welfare	2010-11	1	1.19	1	1.19	0	0.00
		2011-12	7	347.16	6	247.16	1	100.00
		2012-13	4	5597.50	0	0.00	4	5597.50
5	Home Affairs & Justice	2011-12	7	117.33	7	117.33	0	0.00
		2012-13	2	3240.00	0	0.00	2	3240.00
6	Industries & Commerce	2012-13	3	690.00	0	0.00	3	690.00
7	Information & Public Relation	2010-11	2	191.00	Partial	150.00	2	41.00
8	Local Government	2012-13	1	66.25	0	0.00	1	66.25
9	Science, Technology & Environment	2011-12	10	168.91	9	143.91	1	25.00
		2012-13	1	60.00	Partial	30.00	1	30.00
Total			393	83009.35	228	44391.11	165	38618.25

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

Appendix 3.2
(Referred to in paragraph 3.2, page 64)
**Status of the Accounts and the Separate Audit Reports of the autonomous bodies
as on 31 March 2013**

(₹ 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)	-	-	-	2006-07 2007-08 2008-09 2009-10 2010-11	15.05.2008 02.09.2009 15.12.2009 01-02-2012 16-02-2012	SAR for 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11 not presented
2	Punjab Khadi & Village Ind. Board, Chandigarh	2008-2012	2009-10 (338.80) 2010-11 (580.00) 2011-12 (619.00)	-	-	-	2008-09	03.11.2010	--
3	Punjab State Human Rights Commission Chandigarh.	As per Act	-	2011-12	18-2-13	7	2009-10 2010-11 -	04-10-2011 17-11-2011 -	SAR for 2009-10 and 2010-11 not presented.
4	Punjab Labour Welfare Board Chandigarh	2000-01 to 2009-10	2002-03 to 2011-12 (300.20 ¹)	-	-	-	2000-01 2001-02	26.11.2009 24.02.2010	SAR for 2000-01 and 2001-02 not presented
5.	Pushpa Gujral Science City Kapurthala	2009-10 to 2014-15	2011-12 (Nil)	-	-	-	-	-	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 (October 2013).

¹ 2002-03: ₹ 56.20 lakh; 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; and 2011-12: ₹ 16.00 lakh.

Appendix 3.3
(Referred to in paragraph 3.4, page 66)
Statement showing age-wise profile of cases of misappropriations, 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	88	194.32	Theft	3	6.21
			Misappropriation/Loss of material etc.	85	188.11
5-10	32	15.44	Theft	1	0.42
			Misappropriation/Loss of material etc.	31	15.02
15-20	4	0.67	Theft	2	0.07
			Misappropriation/Loss of material etc.	2	0.60
20-25	2	7.29	Theft	-	-
			Misappropriation/Loss of material etc.	2	7.29
25 and above	2	4.51	Theft	-	-
			Misappropriation/Loss of material etc.	2	4.51
Total	128	222.23	Theft	6	6.70
			Misappropriation/Loss of material etc.	122	215.53

Source: Information as provided by the departments