



सत्यमेव जयते

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances  
for the year 2013-14**



**Government of Punjab**

**Report of the  
Comptroller and Auditor General of India  
on  
State Finances**

**for the year 2013-14**

**Government of Punjab**

## TABLE OF CONTENTS

Contents	Paragraph	Page
Preface		v
Executive summary		vii
<b>CHAPTER I: FINANCES OF THE STATE GOVERNMENT</b>		
Introduction	1.1	1
Resources of the State	1.2	7
Revenue receipts	1.3	12
Capital receipts	1.4	17
Public Account receipts	1.5	18
Application of resources	1.6	19
Quality of expenditure	1.7	25
Analysis of Government expenditure and investments	1.8	28
Assets and liabilities	1.9	32
Debt management	1.10	37
Fiscal imbalances	1.11	41
Conclusions	1.12	45
Recommendations	1.13	46
<b>CHAPTER II: FINANCIAL MANAGEMENT AND BUDGETARY CONTROL</b>		
Introduction	2.1	47
Summary of the Appropriation Accounts	2.2	47
Financial accountability and budget management	2.3	48
Outcome of review of selected grants	2.4	54
Excess payment of gratuity and pension	2.5	57
Conclusions	2.6	57
Recommendations	2.7	58

<b>Contents</b>	<b>Paragraph</b>	<b>Page</b>
<b>CHAPTER III: FINANCIAL REPORTING</b>		
Utilization certificates	3.1	59
Delay in submission of Accounts/Audit Reports of autonomous bodies	3.2	60
Departmental Commercial Undertakings	3.3	61
Misappropriations, losses, thefts etc.	3.4	62
Unadjusted abstract contingent bills	3.5	63
Opaqueness in Government Accounts	3.6	64
Transfer of funds to Personal Deposit Accounts	3.7	64
Conclusions	3.8	64
Recommendations	3.9	65

<b>APPENDICES</b>		
<b>Contents</b>	<b>Paragraph</b>	<b>Page</b>
Profile of Punjab	1.1	67
Structure of the Government Accounts	1.2	69
Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003	1.3	70
Abstract of receipts and disbursements for the year 2013-14 and summarized financial position of the Government of Punjab as on 31 March 2014	1.4	71
Fiscal Consolidation Roadmap for the State for the financial years 2010-11 to 2014-15 as per recommendations of the Thirteenth Finance Commission	1.5	75
Budget estimates <i>vis-à-vis</i> actuals of various fiscal parameters for the year 2013-14	1.6	77
Statement showing details of fees charged by suvidha centers on equitable mortgage deeds	1.7	79
Time Series Data on State Government Finances	1.8	80
Details showing collection of tax revenue in respect of major components and expenditure incurred on their collection	1.9	84
Statement of grants/appropriations where savings occurred	2.1	85
Statement showing expenditure incurred without budget provision	2.2	87
Statement showing cases where supplementary provision (₹ one crore or more in each case) proved unnecessary	2.3	88
Statement showing unnecessary re-appropriation of funds	2.4	90
Detail of grants in which savings exceeding ₹ 10 crore were not surrendered	2.5	94
Details of grants/appropriations in which there were savings of ₹ 10 crore and above even after partial surrender	2.6	95

<b>Contents</b>	<b>Paragraph</b>	<b>Page</b>
Statement showing savings in Grant No. 05-Education and Grant No.17-Local Government, Housing & Urban Development	2.7	96
Statement showing excess expenditure over budget provision in Grant No. 05-Education and Grant No.17-Local Government, Housing & Urban Development	2.8	98
Statement showing details of unnecessary supplementary/re-appropriations under Grant No. 05 –Education and Grant No.17-Local Government, Housing & Urban Development	2.9	99
Statement showing the details of entire provision remained unutilised under Grant No. 05 –Education	2.10	103
Statement showing details of overpayment of gratuity	2.11	104
Outstanding utilisation certificates as on 31 March 2014	3.1	105
Status of the Accounts and the Separate Audit Reports of the autonomous bodies as on 31 March 2014	3.2	107
Statement showing age-wise profile of cases of misappropriation, losses, thefts, etc.	3.3	108
Statement showing expenditure and receipts booked under minor head-800-Other Expenditure/Receipts	3.4	109
Glossary of terms	4.1	110