



सत्यमेव जयते

Finance Accounts
Volume I
2013-14



Government of Punjab

Finance Accounts

Volume - I

2013-14

Government of Punjab

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Punjab for the year ending 31 March 2014 presents the financial position alongwith accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two Volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Punjab and the statements received from the Reserve Bank of India. Statements 7,9,14 and Appendices V and X in this compilation have been prepared directly from the information received from the Government of Punjab/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix VII has been prepared from the details collected from the Central Plan Scheme Monitoring System portal of the Controller General of Accounts.

The treasuries, offices and departments functioning under the control of the Government of Punjab are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Condition of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

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

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Punjab for the year 2013-14.

(v)

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Punjab being presented separately for the year ended 31 March 2014.



Date: 19 November 2014

Place: New Delhi

(Shashi Kant Sharma)

Comptroller and Auditor General of India

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Punjab present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

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

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

Part II : The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Punjab for 2013-14 is ₹ 25.00 crore.

GUIDE TO THE FINANCE ACCOUNTS - contd.

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

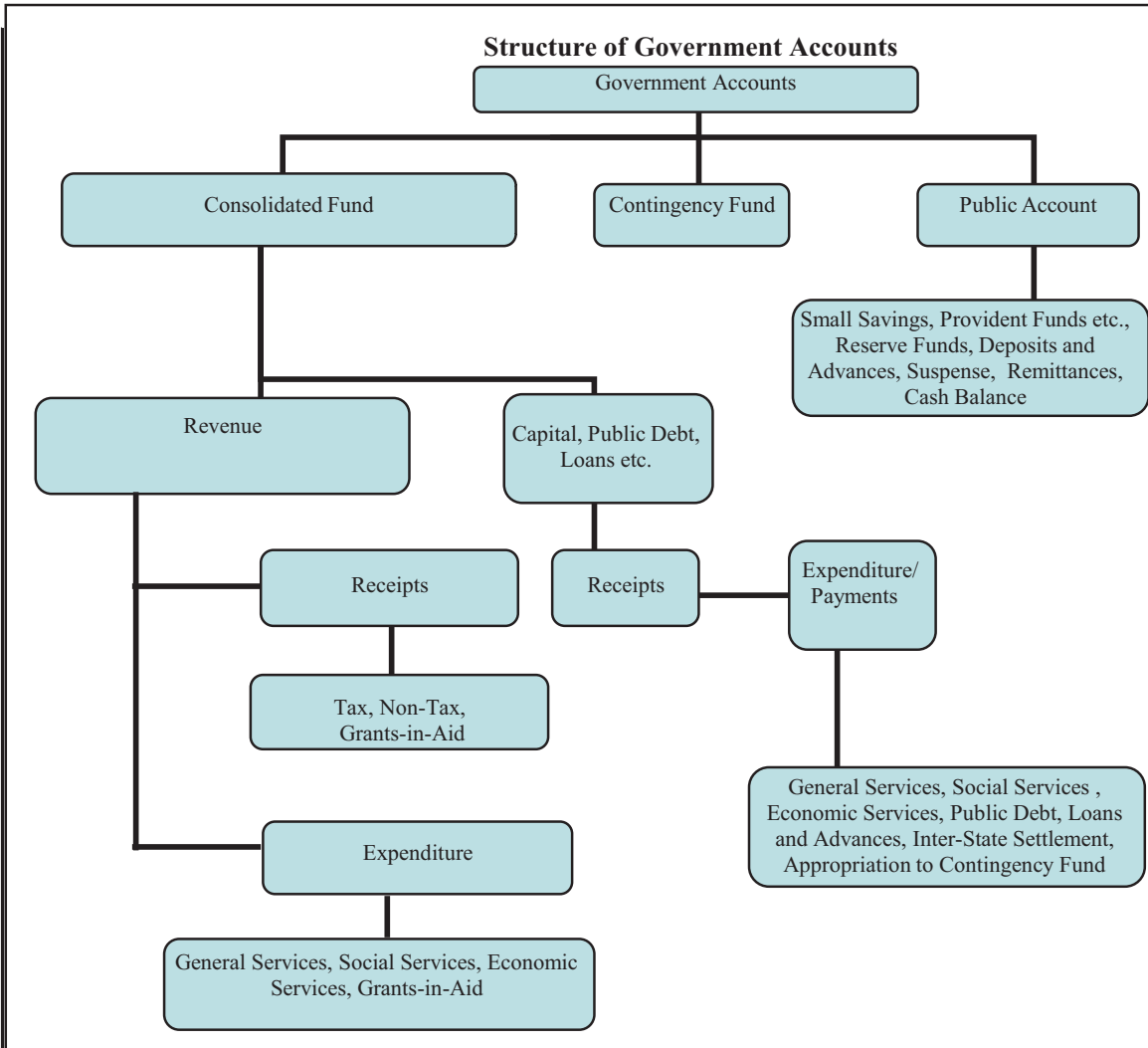
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits), and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto 31 March 2014).

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

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

GUIDE TO THE FINANCE ACCOUNTS - contd.

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



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume - I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, four statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and an appendix to the Notes to accounts.

Details of the **four** statements in **Volume - I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government account is kept, viz., the consolidated fund, contingency fund and public account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts - Consolidated Fund:** This statement comprises revenue and capital receipts (including disinvestments, borrowings and recoveries of loans and advances). This statement corresponds to detailed statements 11, 15 and 16 in Volume - II of the Finance Accounts.
- 4. Statement of Expenditure - Consolidated Fund:** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 12, 13, 15 and 16 in Volume - II.
Volume - II of the Finance Accounts contains three parts- six summary statements in Part I, nine detailed statement in Part II and thirteen Appendices Part I of Volume - II
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 13 in Part II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 15 in Part II
- 7. Statement of Loans and Advances made by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 16 in Part II.
- 8. Statement containing details of total funds released during the year 2013-14 as Grants-in-Aid and funds allocated for creation of assets:** This Statement depicts all Grants-in-Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and individuals. Appendix IV provides details of the recipient institutions.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 10. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

Part II of Volume - II

- 11. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume - I of the Finance Accounts.
- 12. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement which corresponds to the summary statement 4 in Volume - I, depicts the revenue expenditure of the State Government under Plan (State Plan and Centrally Sponsored Schemes/Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 13. Detailed Statement of Capital Expenditure :** This statement, which corresponds to the summary statement 5 in Part-I of this volume, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan and Centrally Sponsored Schemes/Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead level also.
- 14. Detailed Statement of Investments of the Government :** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institution and Local Bodies.
- 15. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Part-I of this volume, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans.
- 16. Detailed Statement of Loans and Advances made by the Government:** This statement corresponds to the summary statement 7 in Part- I of this volume.
- 17. Detailed Statement of Sources and Application of funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 18. Detailed Statement of Contingency Fund and Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 19. Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds (Public Account).

Part III of Volume - II

Part III contains thirteen Appendices on various items including salaries, subsidies, grants-in-aid, Externally Aided Projects, scheme wise expenditure in respect of Major Central schemes and State Plan schemes, etc. These details are present in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Index' in Volume - I or II. The Statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Periodical adjustments and Book adjustments:

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

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

Examples of periodical adjustments and book adjustments are given below:

- (1) Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. State Disaster Response Fund, Central Road Fund, Sinking Fund, etc.
- (2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
- (3) Annual adjustment of interest on General Provident Funds (GPF) and State Government Group Insurance Scheme where interest on GPF is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Head 8009-State Provident Fund.

GUIDE TO THE FINANCE ACCOUNTS - conclud.

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

D. Ready Reckoner

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

Parameter	Volume - I/ Volume - II	Volume - II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received)	2,3	11	
Revenue Expenditure	2,4	12	II (Salary) III (Subsidy)
Grants-in-Aid given by the Government	2,8		IV
Capital Receipts	2,3	11	
Capital Expenditure	1,2,4,5	13,17	
Loans and Advances made by the Government	1,2,7	16	
Debt Position/Borrowings	1,2,6	15	
Investments of the Government in Companies, Corporations etc.		14	
Cash	1,2		VIII
Balances in Public Account and Investments thereof	1,2	18,19	
Guarantees	9		
Schemes			V (Externally Aided Projects), VI, VII

E. Rounding :

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

1. STATEMENT OF FINANCIAL POSITION

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets (a)	Reference		As on 31 March 2014	As on 31 March 2013
	Notes to Accounts (Sr. No.)	Statement No.		
Cash		18	6,30.42	-3,03.61
(i) Cash in Treasuries and Local Remittances			..	..
(ii) Departmental Balances	3 (xv)		5,96.67	4,74.65
(iii) Permanent Cash Imprest			0.22	0.22
(iv) Cash Balance Investments			1,02.03	1,02.03
(v) Deposits with Reserve Bank of India			-69.18	-8,81.21
(vi) Investments from Earmarked Funds (b)		19	0.68 (e)	0.70
Capital Expenditure		13	3,28,03.26	3,06,03.12
(i) Investments in shares of Companies, Corporations, etc.		14	38,62.14	38,32.65
(ii) Other Capital Expenditure		13	2,89,41.12	2,67,70.47
Contingency Fund (un-recouped)	3 (x)		..	..
Loans and Advances		16	24,82.21	24,29.39
Advances with departmental officers		18	0.77	0.77
Suspense and Miscellaneous Balances (c)		18	..	..
Remittance Balances		18	7.44	..
Cumulative excess of Expenditure over Receipts (d)			6,63,50.43	5,98,13.30
Total			10,22,74.53	9,25,42.97

(a) The figures of assets and liabilities are cumulative figures. Please also see Note 1(ii) in the section 'Notes to Accounts' at page no. 15

(b) Investment out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds.'

(c) In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', which is included separately above, though the later forms part of this sector elsewhere in these Accounts.

(d) The cumulative excess of receipts over expenditure or expenditure over receipts is different from and not the fiscal/revenue deficit for the current year.

(e) Differs by ₹ 0.02 crore (decreased) on account of rectification of data pertaining to earlier years.

1. STATEMENT OF FINANCIAL POSITION - conclud.

(₹ in crore)

Liabilities	Reference		As on 31 March 2014	As on 31 March 2013 (a)
	Notes to Accounts (Sr. No.)	Statement No.		
Borrowings (Public Debt)		15	7,86,69.20	7,12,11.65
(i) Internal Debt			7,53,37.65	6,80,01.35
(ii) Loans and Advances from Central Government			33,31.55	32,10.30
Non-Plan Loans			39.16	36.10
Loans for State Plan Schemes			32,92.08	31,68.92
Loans for Central Plan Schemes			..	..
Loans for Centrally Sponsored Plan Schemes			..	4.96
Other Loans			0.31	0.32
Contingency Fund (balance)	3(x)	18	25.00	25.00
Liabilities on Public Account		18	2,35,80.33	2,13,06.32
(i) Small Savings, Provident Funds, etc.			1,65,26.53	1,45,62.50
(ii) Reserve Funds			35,87.68	32,48.41
(iii) Deposits			34,51.07	32,59.52
(iv) Suspense and Miscellaneous Balances			15.05	1,33.89
(v) Remittances Balances			..	1,02.00
Cumulative excess of Receipts over Expenditure			..	..
Total			10,22,74.53	9,25,42.97

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2013-14	2012-13		2013-14	2012-13
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts	3,51,03.54	3,20,51.15	Revenue Expenditure	4,16,40.67	3,94,57.95
Tax Revenue (Raised by the State)	2,40,79.20	2,25,87.56	Salaries (a)	1,45,80.34	1,38,67.16
Non-Tax Revenue	31,91.49	26,29.21	Subsidies (a)	49,03.92	51,32.23
			Grants-in-aid (b)	36,01.82	30,74.10
Interest Receipts	1,74.68	1,70.47	General Services	1,49,07.57	1,35,61.44
Others	30,16.81	24,58.74	Interest Payment and Servicing of Debt	78,20.21	68,31.00
	..		Pensions	62,77.25	59,66.28
Share of Union Taxes/Duties	44,31.47	40,58.81	Others	8,10.11	7,64.16
	..		Social Services	23,05.79	22,20.63
	..		Economic Services	8,11.57	10,58.66
Grants from Central Government	34,01.38	27,75.57	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	5,29.66	5,43.73
Revenue Deficit	65,37.13	74,06.80 (d)	Revenue Surplus	..	..
Section - B : Capital					
Capital Receipts	0.51	0.21	Capital Expenditure(c)	22,00.61	19,15.82
			General Services	2,18.35	1,62.28
			Social Services	9,30.33	7,16.15
			Economic Services	10,51.93	10,37.39
Recoveries of Loans and Advances	1,12.30	1,74.09	Loans and Advances disbursed	1,65.13	1,97.53
General Services	..	..	General Services	..	..
Social Services	0.11	0.14	Social Services	..	..
Economic Services	41.31	98.78	Economic Services	1,15.60	1,45.42
Loans to Government Servants	70.88	75.17	Loans to Government Servants	49.53	52.11

- (a) Salary, Subsidy and Grants-in-aid figures pertaining to Revenue Expenditure have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-aid explained in footnote (b) below.
- (b) Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and Panchayati Raj Institutions'.
- (c) Includes an expenditure of ₹10.66 crore pertaining to Salary .
- (d) Increased by ₹ 0.01 crore due to rounding.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

(₹ in crore)

Receipts			Disbursements		
	2013-14	2012-13		2013-14	2012-13
Public Debt Receipts	2,41,40.49	2,21,66.50	Repayment of Public Debt	1,66,82.94	1,51,15.79
Internal Debt (Market Loans etc.)	2,37,62.52	2,19,44.56	Internal Debt (Market Loans etc.)	1,64,26.22	1,48,45.06
Loans from Government of India	3,77.97	2,21.94	Loans from Government of India	2,56.72	2,70.73
Net of Inter-State Settlement	..	..	Net of Inter-State Settlement	..	..
Total Receipts - Consolidated Fund	5,93,56.84	5,43,91.95	Total Expenditure - Consolidated Fund	6,06,89.35	5,66,87.09
Deficit in Consolidated Fund	13,32.51	22,95.14	Surplus in Consolidated Fund	..	..
Part - II Contingency Fund					
Contingency Fund	..	..	Contingency Fund	..	..
Part - III Public Account (d)					
Small Savings, Provident Funds, etc.	33,40.96	32,05.99	Small Savings, Provident Funds, etc.	13,76.93	16,40.74
Reserve Funds	5,76.80	6,45.57	Reserve Funds	2,37.53	13.16
Deposits	38,58.06	37,89.41	Deposits	36,66.51	38,55.01
Advances	2.06	92.72	Advances	2.06	92.81
Suspense and Miscellaneous (e)	3,79,40.13	3,44,68.37	Suspense and Miscellaneous (e)	3,81,80.99	3,44,50.68
Remittances	-38.86	15,05.09	Remittances	70.59	15,11.00
Total Receipts - Public Account	4,56,79.15	4,37,07.15	Total Disbursements - Public Account	4,35,34.61	4,15,63.40(f)
Deficit in Public Account	..	..	Surplus in Public Account	21,44.54	21,43.75
Opening Cash Balance	-8,81.21	-7,29.82	Closing Cash Balance	-69.18	-8,81.21
Increase in Cash Balance	8,12.03	..	Decrease in Cash Balance	..	-1,51.39

(d) For details please refer to Statement No. 18 in Volume - II.

(e) 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 18 in Volume - II.

(f) Decreased by ₹ 0.01 crore due to rounding.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.			
ANNEXURE			
CASH BALANCES AND INVESTMENTS OF CASH BALANCES			
(₹ in crore)			
	Overall Cash Position of the Government	As on 31 March 2014	As on 31 March 2013
	1	2	3
(a) General Cash Balances -			
1	Deposits with Reserve Bank of India *	-69.18	-8,81.21
2	Investments held in the Cash Balance Investment Account	1,02.03	1,02.03
	Total (a)	32.85	-7,79.18
(b) Other Cash Balances and Investments-			
1	Cash with departmental officers viz; Forest and Public Works	5,96.67	4,74.65
2	Permanent advances for contingent expenditure with departmental officers	0.22	0.22
3	Investments of earmarked funds	0.68**	0.70
	Total (b)	5,97.57	4,75.57
	Total	6,30.42	-3,03.61

EXPLANATORY NOTES

1 Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.56 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking ordinary and special ways and means advances / overdrafts from time to time.

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

2 The limit for ordinary ways and means advances to the State Government was ₹ 3,60.00 crore from 1 April 2013 to 10 November 2013 and ₹ 5,40.00 crore from 11 November 2013 to 31 March 2014. The Bank has also agreed to give special ways and means advances against the pledge of Government Securities. The limit of special ways and means advances was ₹ 7.61 crore with effect from 1 April 2013, ₹ 7.67 crore with effect from 24 May 2013, ₹ 7.56 crore with effect from 1 July 2013, ₹ 6.85 crore with effect from 1 October 2013 and ₹ 6.89 crore with effect from 2 January 2014.

* The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government Monetary Settlements pertaining to transactions of the financial year 2013-14 advised to the Reserve Bank of India till 16 April 2014.

** Differs by ₹ 0.02 crore (decreased) on account of rectification of data of earlier years.

*** The cash balance ('Deposits with Reserve Bank of India') given above is the closing cash balance of the year as on 31 March 2014 but worked out by 16 April 2014 and not simply the daily balance on 31 March 2014.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE - conclud.

CASH BALANCES AND INVESTMENTS OF CASH BALANCES - conclud

EXPLANATORY NOTES - conclud.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2013-14 is given below:-

Sr.No.	Particulars	No. of Days
1	2	3
(i)	Number of days on which the minimum balance was maintained without taking any advance	119
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advances	151
(iii)	Number of days on which the minimum balance was maintained by taking special ways and means advances	..
(iv)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	..
(v)	Number of days on which overdrafts were taken	95

3 The details of investments held in the Cash Balance Investment Account (a)

(₹ in crore)

Sr. No.	Particulars	Amount
1	2	3
(i)	Government of India Securities	1,01.99
(ii)	Punjab State Power Corporation Limited Bonds	0.04
	Total	1,02.03

(a) Subject to confirmation / adjustment by the State Government.

Interest realised during the year on these investments was ₹ 4.30 crore.

3. STATEMENT OF RECEIPTS - CONSOLIDATED FUND

REVENUE RECEIPTS

I - TAX AND NON-TAX REVENUE

(₹ in crore)

Description		Actuals	
		2013-14	2012-13
A.	Tax Revenue		
A.1	Own Tax Revenue	2,40,79.20	2,25,87.56
	Land Revenue	42.46	37.13
	Stamps and Registration Fees	24,99.50	29,20.49
	State Excise	37,64.72	33,31.96
	Taxes on Sales, Trade etc.	1,48,46.71	1,32,17.93
	Taxes on Vehicles	11,45.70	9,94.72
	Others	17,80.11	20,85.33
A.2	State's share of Union Taxes/Duties	44,31.47	40,58.81
	Corporation Tax	14,90.34	14,57.94
	Taxes on Income other than Corporation Tax	9,81.34	8,72.85
	Taxes on Wealth	4.09	2.46
	Customs	7,23.03	6,74.48
	Union Excise Duties	5,10.66	4,58.37
	Service Tax	7,22.01	5,92.71
	Total - A	2,85,10.67	2,66,46.37
B.	Non-Tax Revenue		
	Interest Receipts	1,74.68	1,70.47
	Miscellaneous General Services	16,40.32	14,20.73
	Urban Development	1,28.49	1,06.15
	Road Transport	1,99.68	2,22.51
	Others	10,48.32	7,09.35
	Total - B	31,91.49	26,29.21

II - GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

Description		Actuals	
		2013-14	2012-13
C.	Grants-in-aid and Contributions		
	Grants-in-aid from Central Government		
C.1	Non-Plan Grants	10,64.11	8,94.91
	Other Grants	10,64.11	8,94.91
C.2	Grants for State/Union Territory Plan Schemes	10,58.26	6,84.19
	Block Grants	8,55.01	6,00.82
	Other Grants	2,03.25	83.37
C.3	Grants for Central Plan Schemes	7.67	60.63
C.4	Grants for Centrally Sponsored Plan Schemes	12,71.34	11,35.84
	Total - C	34,01.38	27,75.57
	Total Revenue Receipts (A+B+C)	3,51,03.54	3,20,51.15

3. STATEMENT OF RECEIPTS - CONSOLIDATED FUND - conclud.

III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

(₹ in crore)

Description		Actuals	
		2013-14	2012-13
D.	Capital Receipts		
	Disinvestment proceeds	0.51	0.21
	Total - D	0.51	0.21
E.	Public Debt Receipts		
	Internal Debt	2,37,62.52	2,19,44.56
	Market Loans	90,00.00	97,00.00
	Ways and Means Advance from R.B.I.	1,34,67.53	1,14,93.40
	Loans from Financial Institutions	4,95.00	1,90.00
	Special Securities issued to National Small Savings Fund of the Central Government	7,99.99	5,61.16
	Loans and Advances from Central Government	3,77.97	2,21.94
	Non-Plan Loans	1.80	2.49
	Loans for State/Union Territory Plan Schemes	3,76.17	2,19.45
	Total - E	2,41,40.49	2,21,66.50
F.	Loans and Advances by State Government (a)	1,12.30	1,74.09
G.	Inter-State Settlements	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	5,93,56.84	5,43,91.95

(a) Details are in Statement No.7 and 16 in Volume - II.

4. STATEMENT OF EXPENDITURE - CONSOLIDATED FUND

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
A.	General Services				
A.1	Organs of State	5,15.59	..	..	5,15.59
	Parliament/State/Union Territory Legislatures	31.36	..	..	31.36
	President, Vice-President/Governor, Administrator of Union Territories	6.46	..	..	6.46
	Council of Ministers	31.28	..	..	31.28
	Administration of Justice	3,98.26	..	..	3,98.26
	Elections	48.23	..	..	48.23
A.2	Fiscal Services	81,99.56	..	..	81,99.56
	Land Revenue	1,91.41	..	..	1,91.41
	Stamps and Registration	17.76	..	..	17.76
	State Excise	34.67	..	..	34.67
	Taxes on Sales, Trade etc.	1,07.43	..	..	1,07.43
	Taxes on Vehicles	19.23	..	..	19.23
	Other Taxes and Duties on Commodities and Services	4.18	..	..	4.18
	Other Fiscal Services	4.67	..	..	4.67
	Interest Payments	78,20.21	..	..	78,20.21
A.3	Administrative Services	51,52.56	2,18.35	..	53,70.91
	Public Service Commission	11.83	..	..	11.83
	Secretariat - General Services	1,43.10	..	..	1,43.10
	District Administration	2,42.54	..	..	2,42.54
	Treasury and Accounts Administration	49.79	..	..	49.79
	Police	38,52.69	67.64	..	39,20.33
	Jails	1,63.16	..	..	1,63.16
	Supplies and Disposals	2.35	..	..	2.35
	Stationery and Printing	28.15	1.51	..	29.66
	Public Works	3,80.07	1,33.48	..	5,13.55
	Other Administrative Services	2,78.88	15.72	..	2,94.60
A.4	Pensions and Miscellaneous General Services	63,24.48	..	..	63,24.48
	Pensions and Other Retirement Benefits	62,77.26	..	..	62,77.26
	Miscellaneous General Services	47.22	..	..	47.22
	Total - A. General Services	2,01,92.19	2,18.35	..	2,04,10.54
B.	Social Services				
B.1	Education, Sports, Art and Culture (a)	64,22.94	3,56.72	..	67,79.66
	General Education	61,88.83	3,56.72	..	65,45.55
	Technical Education	1,00.09	..	..	1,00.09
	Sports and Youth Services	76.85	..	..	76.85
	Art and Culture	57.17	..	..	57.17
B.2	Health and Family Welfare	18,86.51	82.67	..	19,69.18
	Medical and Public Health	17,12.22	82.67	..	17,94.89

(a) B.1 includes Major Head 2202-General Education, 2203- Technical Education, 2204-Sports and Youth Services, 2205-Art and Culture. Corresponding one Capital Major Head in respect of four Revenue Major Heads is 4202-Capital Outlay on Education, Sports, Art and Culture.

4. STATEMENT OF EXPENDITURE - CONSOLIDATED FUND - contd.

A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
	Family Welfare	1,74.29	..	..	1,74.29
B.3	Water Supply, Sanitation, Housing and Urban Development	5,62.98	4,79.90	..	10,42.88
	Water Supply and Sanitation	3,04.38	2,04.21	..	5,08.59
	Housing	1,76.88	1,05.26	..	2,82.14
	Urban Development	81.72	1,70.43	..	2,52.15
B.4	Information and Broadcasting	39.80	0.27	..	40.07
	Information and Publicity	39.80	0.27	..	40.07
B.5	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities	6,75.19	7.42	..	6,82.61
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	6,75.19	7.42	..	6,82.61
B.6	Labour and Labour Welfare	1,57.51	..	..	1,57.51
	Labour and Employment	1,57.51	..	..	1,57.51
B.7	Social Welfare and Nutrition	15,51.69	0.50	..	15,52.19
	Social Security and Welfare	11,90.82	0.50	..	11,91.32
	Nutrition	39.97	..	..	39.97
	Relief on account of Natural Calamities	3,20.90	..	..	3,20.90
B.8	Others	22.47	2.85	..	25.32
	Other Social Services	0.39	2.85	..	3.24
	Secretariat - Social Services	22.08	..	..	22.08
	Total - B. Social Services	1,13,19.09	9,30.33	..	1,22,49.42
C.	Economic Services				
C.1	Agriculture and Allied Activities	14,22.91	88.26	95.60	16,06.77
	Crop Husbandry	4,55.99	..	..	4,55.99
	Soil and Water Conservation	98.62	..	..	98.62
	Animal Husbandry	3,04.20	58.26	..	3,62.46
	Dairy Development	15.60	..	..	15.60
	Fisheries	15.88	..	..	15.88
	Forestry and Wild Life	1,04.09	..	..	1,04.09
	Agricultural Research and Education	3,35.60	..	..	3,35.60
	Co-operation	86.02	30.00	95.60	2,11.62
	Other Agricultural Programmes	6.91	..	..	6.91
C.2	Rural Development	7,04.52	1,29.88	..	8,34.40
	Special Programmes for Rural Development	6.75	..	..	6.75
	Other Rural Development Programmes	6,97.77	1,29.88	..	8,27.65
C.3	Irrigation and Flood Control	13,41.90	3,60.51	..	17,02.41
	Major Irrigation	8,29.16	64.93	..	8,94.09
	Medium Irrigation	2,44.37	52.75	..	2,97.12
	Minor Irrigation	1,50.77	22.05	..	1,72.82
	Command Area Development	..	1,24.90	..	1,24.90
	Flood Control and Drainage	1,17.60	95.88	..	2,13.48

4. STATEMENT OF EXPENDITURE - CONSOLIDATED FUND - contd.					
A. EXPENDITURE BY FUNCTION - conclud.					
(₹ in crore)					
Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
C.4	Energy	48,15.78	..	10.00	48,25.78
	Power	48,15.00	..	10.00	48,25.00
	New and Renewable Energy	0.78	..	..	0.78
C.5	Industry and Minerals	57.81	..	..	57.81
	Village and Small Industries	48.35	..	..	48.35
	Industries	6.25	..	..	6.25
	Non-ferrous Mining and Metallurgical Industries	3.21	..	..	3.21
C.6	Transport	6,71.73	3,83.48	10.00	10,65.21
	Civil Aviation	20.65	-1.70	..	18.95
	Roads and Bridges	3,68.54	3,80.53	..	7,49.07
	Road Transoort	2,82.54	4.65	10.00	2,97.19
C.7	Science, Technology and Environment	6.53	..	..	6.53
	Other Scientific Research	3.08	..	..	3.08
	Ecology and Environment	3.45	..	..	3.45
C.8	General Economic Services	5,78.55	89.80	..	6,68.35
	Secretariat - Economic Services	83.40	..	..	83.40
	Tourism	2.75	14.48	..	17.23
	Census Surveys and Statistics	32.34	..	..	32.34
	Civil Supplies	4,57.11	..	..	4,57.11
	Other General Economic Services	2.95	75.32	..	78.27
	Total - C. Economic Services	95,99.73	10,51.93	1,15.60	1,07,67.26
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	5,29.66	..	..	5,29.66
	Total -D. Grants-in-aid and Contributions	5,29.66	..	..	5,29.66
E.	Public Debt				
	Internal Debt of the State Government	..	..	..	1,64,26.22
	Loans and Advances from the Central Government	..	..	..	2,56.72
	Total - E. Public Debt	..	..	..	1,66,82.94
F.	Loans and Advances				
	Loans to Government Servants etc.	..	..	49.53	49.53
G.	Inter-State Settlement				
	Total -G. Inter-State Settlement	..	..	..	..
	Total - Consolidated Fund Expenditure (a)	4,16,40.67	22,00.61	1,65.13	6,06,89.35

(a) An amount of ₹ 1,66,82.94 crore pertaining to E. Public Debt is included in Total-Consolidated Fund.

4. STATEMENT OF EXPENDITURE - CONSOLIDATED FUND - contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Salaries	1,45,80.34	10.66	1,45,91.00	1,38,67.17	34.79	1,39,01.96	1,22,03.99	69.81	1,22,73.80
Interest	79,44.18	..	79,44.18	69,55.13	..	69,55.13	64,00.36	..	64,00.36
Pensionary Charges	65,81.40	..	65,81.40	64,73.67	..	64,73.67	61,52.47	..	61,52.47
Subsidies	49,03.92	..	49,03.92	51,32.23	..	51,32.23	32,15.47	..	32,15.47
Grants-in-aid (Salary)	29,04.07	..	29,04.07	28,00.77	64.29	28,65.06	18,11.01	1,02.82	19,13.83
Other Charges	20,73.58	3,25.53	23,99.11	20,00.55	5,31.48	25,32.03	16,91.79	3,42.89	20,34.68
Major Works	..	17,59.47	17,59.47	..	7,50.83	7,50.83	..	4,78.62	4,78.62
Grants-in-aid (Non-Salary)	12,19.78	..	12,19.78	7,36.80	37.98	7,74.78	18,11.01	1,02.82	19,13.83
Scholarships/ Stipends	5,17.42	..	5,17.42	2,24.15	..	2,24.15	1,69.63	..	1,69.63
Wages	2,71.46	..	2,71.46	2,53.18	..	2,53.18	1,98.65	3.69	2,02.34
Petrol, Oil and Lubricant	1,42.94	0.01	1,42.95	1,31.01	0.01	1,31.02	1,55.61	0.37	1,55.98
Medical Reimbursement	1,35.87	0.12	1,35.99	1,40.64	0.11	1,40.75	1,22.86	0.60	1,23.46
Minor Works	1,32.87	0.15	1,33.02	2,21.24	3,37.99	5,59.23	2,15.17	2,03.46	4,18.63
Electricity Charges	1,26.78	0.01	1,26.79	78.39	0.01	78.40	65.75	0.06	65.81
Office Expenses	96.40	0.44	96.84	86.25	0.20	86.45	96.62	1.42	98.04
Cost of Ration	72.46	..	72.46	1,38.16	..	1,38.16	1,44.22	..	1,44.22
Lumpsum Provision	4.37	65.12	69.49	8.10	1,03.38	1,11.48	75.27	2,84.04	3,59.31
Professional Services	66.10	..	66.10	62.65	..	62.65	..	..	..
Supplies and Materials	58.56	3.35	61.91	62.44	5.69	68.13	42.92	5.77	48.69
Domestic Travel Expenses	52.64	..	52.64	49.75	0.01	49.76	44.26	0.32	44.58
Rent, Rates and Taxes	37.56	0.06	37.62	46.49	0.04	46.53	46.57	0.23	46.80
Investments	..	30.00	30.00	..	..	..	..	..	..
Machinery and Equipments	0.65	26.24	26.89	3.77	34.73	38.50	1.32	15.84	17.16
Advertising and Publicity	23.71	0.03	23.74	12.93	0.02	12.95	16.86	0.04	16.90
Other Contractual Services	15.54	..	15.54	11.44	..	11.44	..	..	..
Publications	14.38	..	14.38	10.51	..	10.51	12.60	..	12.60
Contributions	13.11	..	13.11	13.96	..	13.96	15.22	..	15.22
Other Administrative Expenses	9.20	..	9.20	6.35	..	6.35	..	..	..

4. STATEMENT OF EXPENDITURE - CONSOLIDATED FUND - conclud.

B. EXPENDITURE BY NATURE - conclud.

(₹ in crore)

Object of Expenditure	2013-14			2012-13			2011-12		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Grants-in-aid (Creation of Capital Assets)	7.63	..	7.63	80.26	84.76	1,65.02	..	..	..
Clothing and Tentage	..	..	..	7.77	1.59	9.36	..	..	..
Secret Service Expenditure	..	..	..	6.97	..	6.97	12.43	..	12.43
Rewards	..	..	..	4.08	..	4.08	12.02	..	12.02
Motor Vehicles	..	..	..	0.85	0.21	1.06	7.52	3.65	11.17
Others	-1.56	34.21	32.65	14.05	16.94	30.99	78.87	23.13	1,02.00
Inter-Account Transfer	-45.87	..	-45.87	-1,02.94	..	-1,02.94	-1,08.37	..	-1,08.37
Deduct-Recoveries	-3,18.82	-54.79	-3,73.61	-63.03	-89.24	-1,52.27	-2,04.22	-2.45	-2,06.67
Total	4,16,40.67	22,00.61	4,38,41.28	3,94,57.95	19,15.82	4,13,73.77	3,30,45.32	15,98.12	3,46,43.44

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies**(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Punjab for the period 1 April 2013 to 31 March 2014 and have been compiled based on the initial accounts rendered by the 21 District Treasuries, 158 Public Works (91 Buildings and Roads, 67 Water Supply and Sanitation), 32 Forest, 73 Irrigation Divisions and Advices of the Reserve Bank of India. While there were delays ranging from 01 day to 24 days in the rendering of monthly accounts by some treasuries and divisions during the year, leading to exclusions of accounts in some months (details provided at **Appendix- I A**), no account has been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some Periodical/Other Adjustments (**Appendix-I B**), the accounts represent the actual cash receipts and disbursements during the account period. Physical Assets and Financial Assets such as investments, etc., are shown at historical cost, i.e., the value at the year of acquisition/purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life were not expensed or recognized.

Retirement benefits disbursed during the account period have been reflected in the accounts, but the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii) Currency in which Accounts are kept:

The accounts of the Government of Punjab are maintained in Indian Rupees.

(iv) Form of Accounts:

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

NOTES TO ACCOUNTS - contd.

(v) Classification between Revenue and Capital:

Revenue expenditure is recurring in nature and is intended to be met from Revenue receipts. Capital expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or reducing permanent liabilities. Further, as per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified as Revenue Expenditure in the books of the grantor regardless of end utilization and as Revenue Receipts in the books of the recipient.

2. Quality of Accounts:**(i) Booking under Minor Head 800- 'Other Receipts' and 'Other Expenditure':**

Minor Heads 800-'Other Receipts' and 'Other Expenditure' are intended to be operated only when the appropriate minor head has not been provided in the accounts. Routine operation of Minor Head 800 is to be discouraged, since it renders the accounts opaque. During the year, ₹ 20,44.31 crore under 48 Revenue Major Heads of accounts on the receipt side, constituting about 5.82 per cent of the total Revenue Receipts, was recorded under the Minor Head 800 - 'Other Receipts' under the concerned Major Head. Similarly, ₹ 58,78.24 crore under 68 Revenue and Capital Major Heads of accounts on the expenditure side, constituting about 13.41 per cent of the total expenditure (Revenue and Capital), was recorded under the Minor Head 800-'Other Expenditure', under the concerned Major Head. Instances where a substantial proportion (50 per cent or more) of the receipt/expenditure were classified under Minor Head 800- Other Receipts/Expenditure are listed in **Appendix-I C and D** respectively.

(ii) Outstanding Abstract Contingent (AC) Bills:

Drawing and Disbursing officers are authorized to draw sums of money by preparing Abstract Contingent (AC) bills by debiting Service heads. They are required to present Detailed Contingent (DC) bills (vouchers in support of final expenditure) in all these cases within a specific period. Prolonged non-submission of supporting DC bills renders the expenditure under AC Bills opaque.

NOTES TO ACCOUNTS – contd.

Details of outstanding AC bills as on 31 March 2014 are given under:

(₹ in crore)

Year	Abstract Contingent Bills Drawn		Detailed Contingent Bills Received		Outstanding Abstract Contingent Bills	
	Number	Amount	Number	Amount	Number	Amount
Up to 2011-12	1812	13,14.70	1688	12,01.81	124	1,12.89
2012-13	165*	4,92.99*	108	68.24	57	4,24.75
2013-14	644	12,91.78	150	57.32	494	12,34.46
Total	2621	30,99.47	1946	13,27.37	675	17,72.10

* Variation from last year figures due to reconciliation of AC bills with vouchers.

Out of ₹ 12, 91.78 crore drawn against AC bills in 2013-14, 211 AC bills amounting to ₹ 2,98.85 crore were drawn in March 2014 alone and of these 20 AC bills of ₹ 76.35 crore were drawn on the last day of the financial year. Significant expenditure against AC bills in March, especially on the last day of March, indicates that the drawl was primarily to exhaust the budget provisions and revealed inadequate budgetary control.

(iii) Transfer of funds to Personal Deposit (PD) Accounts:

Under the rules, Personal Deposit (PD) accounts are operated by transferring amounts from the Consolidated Fund (booking these as final expenditure), to be utilized for specific purposes. Unspent balances lying in PD accounts are required to be transferred back to the Consolidated Fund on the last working day of the financial year and the PD accounts reopened the next year, if necessary. Details of PD accounts are as under:

(₹ in crore)

Item	Number of Accounts	Amount
Personal Deposit Accounts as on 1 April 2013	181	1,98.33
(i) Personal Deposit Accounts opened during 2013-14	23	2,94.85
(ii) Ongoing Personal Deposit Accounts (Addition)	..	1,72.48
(i) Personal Deposit Accounts closed on 31 March 2014	28	2,51.53
(ii) Ongoing Personal Deposit Accounts (Discharge)	..	1,81.82
Balance	176*	2,32.31

* 2 PD accounts with balance of ₹ 0.42 crore have been inoperative for more than five years.

NOTES TO ACCOUNTS – contd.

(iv) Reconciliation of Receipts and Expenditure:

In terms of the Punjab Budget Manual, the Head of the Department and the Principal Accountant General (A&E) are jointly responsible for reconciling differences and correcting misclassifications. Such reconciliation has been completed by all the 208 and 160 Chief Controlling Officers (CCO) responsible for Expenditure and Receipt Heads, respectively, in the State.

(v) Reconciliation of Cash Balances:

The difference of ₹ 0.21 crore (net credit) between the Cash Balance of the State Government as worked out by the Principal Accountant General (A&E) and as reported by the Reserve Bank of India is mainly due to wrong reporting and non reconciliation of figures by Agency Banks, and is under review .

(vi) Outstanding Utilization Certificates (UCs) against Grants-in-Aid sanctioned by the State Government:

The Punjab Financial Rules prescribe that, where grants are sanctioned for specific purposes, the departmental officers concerned should obtain Utilization Certificates (UCs) from the grantees, which, after verification, should be forwarded to the Principal Accountant General (A&E) within the dates specified in the sanction. Grants-in-Aid given by the Government are accounted for under the respective major heads of account. Delayed submission and non submission of UCs makes it difficult to ensure that the funds have been utilized for the intended purposes. Most of the outstanding UCs pertains to the departments of Education, Rural Development, Health and Family Welfare and Sports.

The position of outstanding UCs is as under:

(₹ in crore)		
Year in which UCs due	Number of UCs awaited	Amount
Up to 2011-12	1	1.12
2012-13	25	43.02
2013-14	106*	90.71
Total	132	1,34.85

(*Except where the sanction orders state otherwise, utilization certificates in respect of grants disbursed during 2013-14 become due only during 2014-15).

NOTES TO ACCOUNTS – contd.

3. Other items:**(i) Liabilities towards Pensionary Benefits:**

The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 December 2003 was ₹ 60,47.26 crore (including ₹ 2,67.63 crore on account of leave encashment benefits) i.e. 14.52 per cent of the total revenue expenditure. State Government employees recruited on or after 1 January 2004 are eligible for the New Pension Scheme, which is a Defined Contributory Pension Scheme (Scheme). In terms of the Scheme, the employee contributes 10 per cent of his basic pay and dearness allowance which is matched by the State Government is to be transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/Trustee Bank. The actual amount payable by employees and the matching Government contribution has not been estimated.

As per prescribed procedure, both the contributions are to be initially credited to the Public Account under Major Head 8342- Other Deposits -117 Defined Contribution Pension Scheme for Government Employees. Thereafter, the entire amount is to be transferred to the National Securities Depository Limited (NSDL)/Trustee Bank through the designated fund manager in the same year itself. (The Major Head 8342 comes under the category of ‘Deposits bearing Interest’, implying thereby, that the Government is required to pay interest on balances that are retained in the Public Account without transfer to NSDL/Trustee Bank). This procedure makes it possible to verify whether the entire deductions under the employees’ contributions have been matched by the employer and transferred to the Public Account and whether the entire amount (employees’ and employer’s contributions) has been transferred to the NSDL/Trustee Bank.

It also makes it possible to verify whether the Government has paid and transferred to NSDL/Trustee Bank the interest on the balances that are retained in the Public Account at the end of the year.

As on 1 April 2013, there was an opening balance of ₹ 5,60.91 crore in the Public Account. During the year, the State Government transferred employees’ contribution of ₹ 2,42.81 crore to the Public Account. (There is no assurance that this represents the entire amount to be contributed during the year by eligible employees). Instead of matching this contribution, the

NOTES TO ACCOUNTS – contd.

State Government contributed ₹ 2,30.00 crore as its share. The short contribution of ₹ 12.81 crore understated the Revenue and Fiscal Deficit by this extent. (The overall short contributions, if any, with accrued interest, representing Government liabilities since the inception of the Scheme, have not been assessed). The State Government further deviated from the accounting procedure and of its share of ₹ 2,30.00 crore transferred only ₹ 1,08.69 crore to the Public Account, and transferred the balance of ₹ 1,21.31 crore directly to NSDL/Trustee Bank. During the year, the State Government credited ₹ 22.78 crore towards interest to the Public Account. The basis of the interest assessment and the extent, to which it discharges the interest liabilities of the Government, is not known. Against the balance of ₹ 9,35.19 crore (OB: ₹ 5,60.91 crore + employees contribution during the year: ₹ 2,42.81 crore + part employer's contribution during the year: ₹ 1,08.69 crore + interest transferred: ₹ 22.78 crore) lying in the Public Account during the year, the State Government transferred only ₹ 3,60.23 crore to NSDL/Trustee Bank from fund (this is in addition to ₹ 1,21.31 crore which was transferred directly to NSDL/Trustee Bank), leaving a balance of ₹ 5,74.97 crore in the Fund as on 31 March 2014. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the Scheme.

(ii) Guarantees:

The State Government has not furnished information on guarantees extended to various bodies and authorities. The information contained in Statement 9 is based on the information received from various State Government entities like Statutory Corporations/Boards, Government Companies and Co-operative Societies/Banks etc., whose loans have been guaranteed by the State Government. In terms of the Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003 (as amended), the State Government is required to cap outstanding guarantees on long term debt to eighty per cent of Revenue Receipts of the previous year. The position of outstanding guarantees for 2013-14 (₹ 5,88,02.16 crore), however, was 183.46 per cent of the Revenue Receipts for 2012-13 (₹ 3,20,51.15 crore).

Guarantee Act has not been enacted by the State Government. However, under guidelines issued by Directorate of Disinvestment of Government of Punjab on 29 March 2010, the State Government is required to levy a Guarantee Fee of 0.50 per cent to 2.00 per cent as shown in the

NOTES TO ACCOUNTS – contd.

Table below. 10 entities of the State Government receiving guarantees have informed the Principal Accountant General (A&E) that ₹ 3,15.52 crore was payable as Guarantee Fee in 2013-14. Against this, only seven entities (**Appendix-I E**) paid ₹ 2,26.84 crore as Guarantee Fee. Consequently, Revenue and Fiscal Deficits were overstated by ₹ 88.68 crore.

Sr.No.	Rate of Guarantee Fee charged on Loan Amount	Currency of the Loan (Principal and Interest)
1	0.50 per cent	1 Year
2	1.00 per cent	3 Years
3	2.00 per cent	More than 3 Years

(iii) Loans and Advances:

Except in respect of loans and advances to Government servants, where the Principal Accountant General (A&E) maintains detailed accounts, confirmation has been sought, but not received, from the concerned departmental authorities in respect of all other loans and advances (as depicted in Statement No.7 and 16). Information regarding loans, for which terms and conditions are yet to be settled, is also awaited from the State Government. During 2013-14, apart from repayment of loans by Government Servants, the State Government has received ₹ 41.42 crore as repayment of outstanding loans (₹ 24,82.21 crore as on 31 March 2014).

(iv) Reserve Funds:

Details of Book adjustments carried out by the Principal Accountant General (A&E) on the contributions of the State Government to various Reserve/Deposit Funds and their utilization are indicated in **Appendix-I B**. Details on Reserve Funds and investments from the earmarked funds are available in Statements No. 18 and 19 respectively. There were 8 Reserve Funds (4 interest bearing and 4 non interest bearing) and all the 4 non interest bearing funds are inoperative since 1982-83 with balances of ₹ 8.90 crore.

Out of the gross accumulated balance of ₹ 35,87.68 crore (this includes ₹ 8.90 crore of non interest bearing reserve funds) as on 31 March 2014 lying in these Funds, the State Government had invested ₹ 0.68 crore only (0.02 per cent of the total balance of reserve funds) from one (1) non interest bearing reserve fund.

NOTES TO ACCOUNTS – contd.

(v) Guarantee Redemption Fund:

In terms of recommendation of the Twelfth Finance Commission, the State Government introduced the 'Guarantee Redemption Fund Scheme' in December 2007 (revised on 8 January 2014 with effect from the financial year 2013-14) with the objective to meet its obligations arising out of the Guarantees issued on behalf of the State level bodies. As per the guidelines, the State Government is required to contribute with an initial contribution of minimum one per cent of outstanding guarantees at the end of the previous year and thereafter minimum 0.50 per cent every year to achieve a minimum level of 3 per cent in next five years. Accordingly State Government was required to make a minimum contributions of ₹ 6,00.61 crore during the year 2013-14 (1.00 per cent of outstanding guarantee of ₹ 6,00,61.25 crore at the end of the previous year) which was not done. The Revenue Expenditure, Revenue Deficit and Fiscal Deficit of the State Government were thus understated by ₹ 6,00.61 crore.

(vi) State Disaster Response Fund (SDRF):

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission. Government of India replaced the existing Calamity Relief Fund (under Major Head 8235-General and Other Reserve Funds-111- Calamity Relief Fund) with the State Disaster Response Fund (SDRF) to be operated under '(a) Reserve Fund bearing Interest' against Major Head-8121-General and Other Reserve Funds-122-State Disaster Response Fund. In terms of the guidelines of the Fund, the Centre and State Governments are required to contribute to the Fund in the proportion of 75:25. As on 1 April 2013, ₹ 31,40.95 crore was lying in the Fund. During the year 2013-14, ₹ 5,67.55 crore (₹ 1,93.55 crore Centre share, ₹ 64.51 crore as State share and ₹ 3,09.49 crore towards payment of interest by the State Government including ₹ 3,03.85 crore of book adjustment) was transferred to the fund. During the year, ₹ 2,35.92 crore was incurred on natural calamities leaving a balance of ₹ 34,72.58 crore in the Fund as on 31 March 2014. In terms of guidelines, Fund balances are required to be invested as per the recommendations of the State Executive Committee (SEC) constituted for the management of the Fund but the amount of ₹ 34,72.58 crore continued to remain in the Fund. Details of transactions in the SDRF are given in Statements No. 11, 12 and 18 of the Finance Accounts.

NOTES TO ACCOUNTS – contd.

In terms of the guidelines issued by the Ministry of Home Affairs on 28 September 2010, the provision for the disaster preparedness, restoration, reconstruction and mitigation should not be a part of SDRF or NDRF. Such expenditure is needed to build into the State Plan Funds.

In contravention of above guidelines, the State Government had incurred an expenditure of ₹ 1,35.09 crore on repair and restoration of damaged roads and bridges, government office buildings, water supply, drainage and sewerage works, irrigation and flood control works and assistance for repair/reconstruction of houses under minor heads 106, 107, 109, 113 and 122 of Major Head 2245- Relief on account of Natural Calamities which was met from the SDRF.

(vii) Central Road Fund:

Government of India provides grants from the Central Road Fund (CRF) to States for specific road projects. Under the accounting procedure, the grants received are booked under the Revenue Receipt Major Head '1601 Grants-in-Aid from Central Government' and simultaneously transferred to the Public Account Major Head '8449 Other Deposits-103-Subvention from Central Road Fund' through the Revenue Expenditure Major Head '3054 Roads and Bridges'. The paired operation of Major Heads 1601 and 3054 is in keeping with the principle that Grants-in-Aid will be recorded in the Revenue Section irrespective of end utilization (Capital or Revenue), and also ensures that the Revenue account is not unduly inflated by the Grants-in-Aid. Any actual expenditure on prescribed road works will first be accounted for under the relevant Capital or Revenue Expenditure section (Major Heads 5054 or 3054) and reimbursed out of the Public Account under Major Head 8449 as a deduct expenditure to the concerned Major Head (5054 or 3054 as the case may be).

In 2013-14, Government of Punjab deviated from the above procedure by transferring the Grants-in-Aid to the Public Account from Capital Section instead of Revenue Section. An expenditure of ₹ 48.90 crore incurred under Major Head 5054 Capital outlay on Roads and Bridges was also met from Public Account. Consequently, the Revenue section remained unduly inflated since it reflected only the receipt of the Grants-in-Aid of ₹ 55.83 crore during the year under Major Head 1601. The Revenue Deficit was thus understated by ₹ 55.83 crore.

NOTES TO ACCOUNTS – contd.

(viii) Consolidated Sinking Fund:

The Government of Punjab constituted a Consolidated Sinking Fund vide order dated 20 December 2006 with the objective to redeem its outstanding liabilities commencing from the financial year 2011-12. The State Government is to contribute @ 0.50 per cent of the outstanding liabilities at the end of the previous financial year. Contribution to this Fund out of borrowings from the Reserve Bank is not permissible. As on 31 March 2013, the outstanding liabilities of the Government of Punjab were ₹ 9,22,82.08 crore. Accordingly the State Government was required to contribute ₹ 4,61.41 crore (0.50 per cent). However, the State Government has not made any contribution to the said fund since its inception. Consequently, the Revenue Expenditure, Revenue Deficit and Fiscal Deficit of the State Government for 2013-14 were understated by ₹ 4,61.41 crore.

(ix) Suspense and Remittance balance:

Statement 18 reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various minor heads.

The position of significant Suspense and Remittance balances for the last three years is given below:

(₹ in crore)

Head of Account		2011-12		2012-13		2013-14	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658	Suspense Account -						
101	Pay and Accounts Office-Suspense	12.08	4.47	13.09	0.47	12.55	0.67
	Net Debit(Dr) / Credit (Cr.)	7.61 Dr.		12.62 Dr.		11.88 Dr.	
102	Suspense Account-(Civil)	3.50	..	0.96	6.60	0.32	6.31
	Net Debit(Dr) / Credit (Cr.)	3.50 Dr.		5.64 Cr.		5.99 Cr.	
109	Reserve Bank Suspense-(Headquarters)	..	0.12	..	0.15	..	0.08
	Net Debit(Dr) / Credit (Cr.)	0.12 Cr.		0.15 Cr.		0.08 Cr.	
110	Reserve Bank Suspense- (Central Accounts Office)	3.83	..	14.12	..	8.15	..
	Net Debit(Dr) / Credit (Cr.)	3.83 Dr.		14.12 Dr.		8.15 Dr.	

NOTES TO ACCOUNTS – contd.

(₹ in crore)

Head of Accounts		2011-12		2012-13		2013-14	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
112	Tax Deducted at Source (TDS) Suspense	..	1,05.50	..	1,55.37	..	29.50
	Net Debit(Dr) / Credit (Cr.)		1,05.50 Cr.		1,55.37 Cr.		29.50 Cr.
123	AIS Officers' Group Insurance Scheme	..	0.11	..	0.13	..	0.16
	Net Debit(Dr) / Credit (Cr.)		0.11 Cr.		0.13 Cr.		0.16 Cr.
8782	Cash Remittance and adjustments between officers rendering account to the same Accounts officer						
102	Public works Remittances	8.68	1,16.08	9.47	1,09.09	7.08	(-) 0.34
	Net Debit(Dr) / Credit (Cr.)		1,07.40 Cr.		99.62 Cr.		7.42 Dr.
103	Forest Remittances	..	2.65	..	2.38	..	2.97
	Net Debit(Dr) / Credit (Cr.)		2.65 Cr.		2.38 Cr.		2.97 Cr.
8793	Inter- state suspense account	2.14	..	..	..	3.00	..
	Net Debit(Dr) / Credit (Cr.)		2.14 Dr.		..		3.00 Dr.

(x) Contingency Fund:

The Contingency Fund of the State of Punjab has a corpus of ₹ 25.00 crore. No amount was spent from the Contingency Fund during the year.

(xi) Direct transfer of Central Scheme Funds to implementing Agencies in the State (funds routed outside the State Budget) (unaudited figures):

The Union Government transfers funds directly to State Implementing Agencies/ Non-Government Organizations (NGOs) for implementation of various schemes/programmes. Since these funds are not routed through the State Budget/State treasuries, they are not reflected in the accounts of the State Government. Though there is no assurance that complete details of such transfers are available, details of such fund transfer as captured from the Central Plan Schemes Monitoring System (CPSMS) portal of the Controller General of Accounts are given in **Appendix-VII**.

(xii) Disclosures under the Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003 and achievements:

The State Government has not made the following disclosures as required under the FRBM Act

NOTES TO ACCOUNTS – contd.

(a) significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of the prescribed fiscal indicators and (b) contingent liabilities created by way of guarantees, all claims and commitments made by the State Government having potential budgetary implications, including revenue demands raised but not realized and tax arrears and liability incurred, but not paid.

The Government of Punjab amended the FRBM Act, 2003 in March 2011 in order to formulate the fiscal correction path to meet the targets set by the Thirteenth Finance Commission/ Government of India and to avail of the benefits of interest relief and release of State Specific Grants.

Performance of the Government of Punjab for the year 2013-14 as depicted in the accounts vis-à-vis targets fixed by the Thirteenth Finance Commission is as under:

Sr. No.	Financial Parameter	Actual (₹ in crore)	Financial Parameter to GSDP percentage*	
			Target	Achievement
1	Revenue Deficit	65,37.13	0.60	2.06
2	Fiscal Deficit	87,90.06	3.00	2.77
3	Debt	10,22,34.48	39.80	32.24

(* Source: GSDP figure (₹ 31,70,54 crore) is taken from the web site of Ministry of Statistics and Program Implementation as on 1 August 2014 as accepted by Department of Economic Survey, Government of Punjab).

(xiii) Utilization of Grants-in-Aid released by Government of India under Central Plan and Centrally Sponsored Schemes:

The State Government provided funds to State/District level autonomous bodies and authorities, societies, non-governmental organizations etc., for implementation of Centrally Sponsored Schemes (State Share) and State schemes. Since the funds are generally not spent fully by the implementing agencies in the same financial year, there remain unspent balances in the bank accounts of these implementing agencies. The aggregate amount of the unspent balances in the accounts of the implementing agencies kept outside Government accounts (in bank accounts) is not readily ascertainable. The Government expenditure as reflected in the Accounts to that extent is, therefore, not final.

NOTES TO ACCOUNTS – contd.

An amount of ₹ 12,79.01 crore was released by the Government of India as Grants-in-Aid for Central Plan Schemes (₹ 7.67 crore) and Centrally Sponsored Plan Schemes (₹ 12,71.34 crore) against which State Government has incurred expenditure of ₹ 6,79.15 crore only (53.09 per cent of the Government of India releases).

Of 12 Major Centrally Sponsored Plan Schemes mapped with State Schemes, the State Government neither made any budget provision nor incurred any expenditure against release of ₹ 3,84.29 crore by the Government of India for these schemes as mentioned in Annexure to Statement No. 12 . Total short release by the State Government against Central grants for CSS/CP is not ascertainable due to inadequate mapping of Central schemes with State schemes in the budget document. However, short utilization of Central grants understated Revenue Expenditure, Revenue and Fiscal deficits of ₹ 5,99.86 crore (₹ 12,79.01 – ₹ 6,79.15).

(xiv) Off Budget Borrowings:

Government of Punjab permitted Punjab Urban Development Authority (PUDA) to borrow from the Banks/Financial Institutions with responsibility of repaying the loans of PUDA by the State Government, to avoid routing the borrowing through the Accounts of the State Government. The repayment of principal and interest thereon on these 'Off Budget Borrowings' of the Government is being done by way of assistance to PUDA.

In 2013-14 the State Government incurred an expenditure of ₹ 1,76.88 crore under the Head 2216-Housing, 02-Urban Housing, 190-Assistance to Public Sector and other Undertakings, 01-Assistance to Punjab Urban Development Authority, 36-Grants-in-Aid and 50-Other Charges. As the repayment of loan and interest thereon by PUDA has been treated as assistance to it, there is lack of transparency in the accounts of loans by PUDA.

(xv) Cash with Departmental Officers (PWD and Irrigation):

In terms of Rule 2.10 of Punjab Financial Rules Vol.-I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time.

NOTES TO ACCOUNTS – contd.

An amount of ₹ 5,96.67 crore as on 31 March 2014 pertaining to Major Head 8671-Departmental Balances was lying with Departmental Officers as idle cash. The amount should have been remitted by the Departmental officers to treasury by 31 March 2014.

(xvi) Non furnishing of information:

The Finance Accounts do not contain information on (i) data in respect of Committed liabilities of the State Government as required by the Twelfth Finance Commission; (ii) Grants-in-Aid paid in kind as required under IGAS-2 and (iii) repayment of Loans and Advances in arrears in respect of principal and interest thereon from loanees', as required under IGAS-3.

(xvii) Parking of Funds outside the Consolidated Fund:

Article 266 of the Constitution of India stipulates that all revenues received by the concerned Union and State Governments will form part of the Consolidated Fund of the Union and the States respectively from which no moneys shall be appropriated, except in accordance with the law and for the purposes and in the manner provided in the Constitution. Over the years, the Government of Punjab has created four funds, viz. (i) Punjab Municipal Fund, (ii) Punjab Rural Development Fund, (iii) Punjab Education Development Fund and (iv) Account of Punjab Live Stock Development Board. The first three Funds have been created by Acts of the Legislature, while the fourth has been created by a notification of the Punjab Government. Details of the Funds are given in **Appendix-I F**. Contrary to the provisions of the Article 266 of the Constitution of India, the money so collected are credited to these Funds, without passing the amount through the Consolidated Fund of Punjab and the expenditure is also incurred without approval of the State Legislature through Appropriation Act of the State. The transactions of these funds are not depicted in the accounts rendered to the Principal Accountant General (A&E). Consequently, since the receipts to and disbursements from these funds do not appear in the Finance Accounts, the Revenue Receipts of the State Government are understated and the depiction of Revenue Expenditure is incomplete. Also, the impact of these funds on the Revenue Deficit and Fiscal Deficit of the State Government is not ascertainable. Since information on balances in the funds are not available with the Principal Accountant General (A&E), the position of the funds as on 31 March 2014 could not be arrived at.

NOTES TO ACCOUNTS – contd.

(xviii) Adjustment of excess repayment against written off Central Loans:

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its implementation against future repayments to the Ministry of Finance.

Government of Punjab has made excess repayment of Principal and Interest to the tune of ₹ 61.10 crore (Principal ₹ 50.91 crore, Interest ₹ 10.19 crore) of which ₹ 35.68 crore which relates to Principal was adjusted by Ministry of Finance in three instalments in February 2012, 2013 and 2014 respectively. Out of the balance of ₹ 25.42 crore awaiting adjustment, the Principal component of ₹ 15.23 crore has led to an adverse balance in the Loan account of the State Government.

(xix) Interest Adjustments:

Government is liable to pay/adjust Interest in respect of balances under categories-J- Reserve Funds (a. Reserve Funds bearing Interest) and K- Deposits and Advances (a. Deposits bearing Interest), and specific sub-major heads are provided for this purpose in the List of Major and Minor heads (e.g. '05 Interest on Reserve Funds' and '60 Interest on Other Obligations' under Major Head 2049 Interest Payments).

Outstanding balances, at the beginning of the year, under J-(a) Reserve Funds bearing interest were ₹ 32,39.51 crore. The State Government had paid interest on all the interest bearing reserve funds (except one reserve fund i.e. General and other Reserve Funds of Government Commercial Departments/Undertakings having balance of ₹ 78.35 crore). As such ₹ 5.87 crore (taking Ways and Means Advance average interest rate for the year 2013-14 at 7.50 per cent) on account of interest was not paid by the State Government. Consequently, Revenue and Fiscal Deficits for the year have been understated to that extent.

NOTES TO ACCOUNTS – conclud.

Outstanding balances, at the beginning of the year, under K-(a) Deposits bearing Interest was ₹ 10,09.52 crore. The State Government paid interest only on one Interest bearing Deposit viz. Defined Contribution Pension Scheme for Government Employees (NPS), of ₹ 22.78 crore @ 8 per cent (taking balance as ₹ 3,12.59 crore, whereas balance in this deposit scheme was ₹ 5,60.91 crore as on 31 March 2013). Accordingly, ₹ 48.80 crore was required to be paid as interest on NPS (taking GPF applicable interest rate at 8.70 per cent for the year 2013-14), instead of ₹ 22.78 crore. In addition, ₹ 33.65 crore was also required to be paid as interest (taking Ways and Means Advance average interest rate for the year 2013-14 at 7.50 per cent) on remaining balances under deposits of ₹ 4,48.61 crore . Consequently, Revenue and Fiscal Deficits for the year have been understated by ₹ 59.67 crore.

(xx) Impact of Incorrect booking/accounting on Revenue Deficit/Fiscal Deficit:

Impact on revenue deficit of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads (details given in preceding paragraphs) is given below:

Paragraph No.	Item	Impact on Revenue Deficit/Fiscal Deficit (₹ in crore)	
		3	4
		Overstatement	Understatement
1	2	3	4
3 (i)	Short Contribution to Defined Contribution Pension Scheme to Government Employees.		12.81
3 (ii)	Short receipt of Guarantee fee.	88.68	
3 (v)	Non contribution to Guarantee Redemption Fund		6,00.61
3 (vii)	Transferring equal amount to grants received for Central Road Fund by State Government to Fund from Capital instead of Revenue		55.83
3 (viii)	Non contribution to Consolidated Sinking Fund		4,61.41
3 (xiii)	Under Utilization of Grants-in-aid released by Government of India under Central Plan and Centrally Sponsored Schemes		5,99.86
3 (xix)	Short payment of interest on the balances under interest bearing Reserve Funds and Deposits.		65.54
Total		88.68	17,96.06

APPENDIX I

A-EXCLUSION FROM THE MONTHLY ACCOUNTS

Month of Account	No. of Accounts excluded			
	Treasuries	Public Works PAOs	Forest PAOs	Other Accounts
April 2013	Nil	Nil	Nil	Nil
May 2013	Nil	Nil	08	Nil
June 2013	Nil	Nil	Nil	Nil
July 2013	Nil	01	Nil	Nil
August 2013	Nil	Nil	Nil	Nil
September 2013	Nil	Nil	Nil	Nil
October 2013	Nil	01	Nil	Nil
November 2013	Nil	Nil	Nil	Nil
December 2013	Nil	Nil	Nil	Nil
January 2014	Nil	Nil	Nil	Nil
February 2014	Nil	Nil	Nil	Nil
March 2014	Nil	Nil	Nil	Nil

APPENDIX I - contd.**B - Statement of Periodical / Other Adjustments**
Periodical Adjustments

(₹ in crore)

Sr.No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	2	3	4	5	6
1	Interest (Sr. No. 1 to 6)	Dr. 2049	Cr. 8009	12,65.82	Interest on State Provident Funds.
2		Dr. 2049	Cr. 8011	37.95	Interest on Insurance and Pension Funds.
3		Dr. 2049	Cr. 8115	6.20	Interest on Depreciation/Renewal Reserve Funds in respect of Commercial Departments.
4		Dr. 2049	Cr. 8115	0.84	Interest on Depreciation/Renewal Reserve Funds in respect of Non-Commercial Departments.
5		Dr. 2049	Cr. 8121	3,03.85	Interest on unspent State Disaster Response Fund.
6		Dr. 2049	Cr. 8342	22.78	Interest on contribution made on New Pension Scheme by the State Government.
7	Depreciation/Renewal Reserve Funds	Dr. 2058	Cr. 8115	0.19	Contra adjustment on Depreciation/Renewal Reserve Funds of Non-Commercial Departments.
8	Contribution by State Government	Dr. 2071	Cr. 8342	1,08.69	State Government share for Defined Contribution Pension Scheme.
9	Interest	Dr. 3055	Cr. 0049	3.71	On account of Interest due from Government Commercial Departments/Undertakings.
10	Contra Adjustment (Sr. No. 10 and 11)	Dr. 3055	Cr. 8115	0.41	Contribution to Depreciation/Renewal Reserve Funds of Commercial Departments/Undertakings.
11		Dr. 3055	Cr. 8121	1.62	Contribution to General and Other Reserve Funds of Commercial Departments/Undertakings.
12	Contribution by State Government	Dr. 5054	Cr. 8449	55.83	On account of contribution to Central Road Fund.
13	Contra Adjustment (Sr. No. 12)	Dr. 8449	D/Dr.5054	48.90	On account of Recoupment of Expenditure.
14	Contra Adjustment	Dr. 8121	D/Dr2245	2,35.92	Recoupment of expenditure on account of 'State Disaster Response Fund'.
	Total			20,92.71	

Other Adjustments

(₹ in crore)

Sr.No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	2	3	4	5	6
1	Adjustment	Dr. 2245	Cr. 8121	2,58.06	Contribution to State Disaster Response Fund under Natural Calamities Unspent Marginal Money Fund.
2	Lapsed Deposits	Dr. 8443	Cr. 0075	93.02	On account of lapsed deposits as per advice of the State Government.
3	Personal Deposits	Dr. 8443	D/Dr. 2235	77.29	To adjust the unspent balance of Personal Deposit Accounts.
4	Adjustment	Dr. 2801	Cr. 0043	10,42.46	On account of electricity duty as per advice of the State Government.
	Total			14,70.83	

APPENDIX I -contd.

C - Statement of Major Head-wise Receipts booked under Minor Head 800- Other Receipts

(₹ in crore)

Sr. No.	Head of Account	Total Receipts	Amount under 'Other Receipts'	Percentage
1	2	3	4	5
1	0029 Land Revenue	42.46	41.17	96.96
2	0056 Jails	22.30	21.31	95.56
3	0059 Public Works	46.73	37.95	81.21
4	0211 Family Welfare	36.61	36.61	100.00
5	0217 Urban Development	1,28.50	1,26.77	98.65
6	0401 Crop Husbandry	20.66	14.36	69.51
7	0435 Other Agricultural Programme	39.99	41.15	102.90
8	0515 Other Rural Development Programme	77.09	77.04	99.94
9	0700 Major Irrigation	46.70	37.49	80.28
10	1456 Civil Supplies	78.00	78.02	100.03
	Total	5,39.04	5,11.87	94.96

D - Statement of Major Head-wise Expenditure booked under Minor Head 800- Other Expenditure

(₹ in crore)

Sr. No.	Head of Account	Total Expenditure	Amount under 'Other Expenditure'	Percentage	Nature of Expenditure
1	2	3	4	5	6
1	2013 Council of Ministers	31.28	27.56	88.11	Car Section - Miscellaneous
2	2801 Power	48,15.00	48,15.00	100.00	Subsidy under Rural Electrification
3	3053 Civil Aviation	20.65	19.04	92.20	Maintenance of Aircraft
4	4055 Capital Outlay on Police	67.64	61.86	91.45	Modernization of Police Force, Central Jails, District Jails etc.
5	4515 Capital Outlay on Other Rural Development Programme	1,29.88	1,08.90	83.85	Distribution of wheat and pulses to BPL families at subsidized rates.
6	4702 Capital Outlay on Minor Irrigation	22.05	21.92	99.41	Installation of 280 deep Tube wells etc.
7	4705 Capital Outlay on Command Area Development	1,24.90	1,24.90	100.00	Construction of field channels on Sirhind Fedder etc.
	Total	52,11.40	51,79.18	99.38	

APPENDIX I - contd.**E - Statement of Guarantees**

Annexure showing names of Statutory Corporations/Boards, Government Companies, Local Bodies, Co-operative Banks and Societies from whom Guarantee commission/fee receivable, received and not received during the year against sums guaranteed outstanding on 31 March 2014									
Class (No. of Guarantees)(a)		Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Outstanding at the end of the year	Guarantee/Commission Fee		
							Receivable	Received	Receivable but not Received
1	2	3	4	5	6	7	8	9	10
(₹ in crore)									
(i)	Punjab Financial Corporation	(b)	1,72.00 (c)	15.00	11.09	1,75.91	0.70	0.70	..
(ii)	Punjab Scheduled Castes Land Development and Finance Corporation	(d)	24.45	2.43	..	26.88	..	..	..
(iii)	Punjab State Industrial Development Corporation Limited	(d)	6,13.32	..	2.40	6,10.92	26.63	..	26.63
(iv)	Punjab Backward Classes Land Development and Finance Corporation	(d)	50.77	11.00	9.11	52.66	..	..	..
(v)	Punjab State Warehousing Corporation	40,93.24	59,48.26	40,93.24	49,28.33	51,13.17	5.68	5.68	..
(vi)	Punjab Agro Food grains Corporation Limited	38,47.37	64,53.57	38,47.37	43,65.52	59,35.42	4.81	4.81	..
(vii)	Punjab State Civil Supplies Corporation Limited	1,02,76.00	1,10,20.18	84,94.80	90,38.42	1,04,76.56	10.62	10.62	..
(viii)	Punjab State Grains Procurement Corporation Limited	98,91.34	92,47.24	98,91.34	1,01,04.10	90,34.48	9.69	9.69	..

APPENDIX I-contd.

E-Statement of Guarantees - contd.

Class (No. of Guarantees)(a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Outstanding at the end of the year	Guarantee/Commission Fee			
						Receivable	Received	Receivable but not Received	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10
(₹ in crore)									
(ix)	Punjab State Power Corporation Limited	25,00.00	1,06,20.11(c)	21,78.76	12,43.08	1,15,55.79	2,24.26	1,84.00*	40.26
(x)	Punjab State Transmission Corporation Limited	..	4,72.47 (c)	..	..	4,72.47	..	..	..
(xi)	The Punjab State Co-operative Agricultural Development Bank Limited.	1,10,16.50	21,23.06 (c)	4,30.00	3,89.92	21,63.15	..	..	..
(xii)	Punjab State Co-operative Supply and Marketing Federation Limited	1,05,40.00	1,11,37.96	90,72.00	94,43.90	1,07,66.06	11.34	11.34	..
(xiii)	Punjab Mandi Board	(d)	2,71.00	82.00	1,00.00	2,53.00	..	..	..
(xiv)	Punjab Water Supply and Sewerage Board	..	5.83	..	1.23	4.60	6.79	..	6.79
(xv)	Punjab State Forest Development Corporation	20.00	16.07	..	1.43	14.64	..	..	..
(xvi)	Punjab Infrastructure Development Board	..	15,49.96	..	..	15,49.96	..	..	..

APPENDIX I-contd.

E-Statement of Guarantees –concl.

Class (No. of Guarantees)(a)		Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Outstanding at the end of the year	Guarantee/Commission Fee		
							Receivable	Received	Receivable but not Received
1.	2.	3.	4.	5.	6.	7.	8.	9.	10
(₹ in crore)									
(xvii)	Punjab Municipal Infrastructure Development Corporation	7,50.00	3,35.00	3,87.50	1,26.00	5,96.50	15.00	..	15.00
Total -		5,29,34.45	6,00,61.25	3,85,05.44	3,97,64.53	5,88,02.17	3,15.52	2,26.84	88.68

In the case of Punjab State Civil Supplies Corporation Limited, Chandigarh, Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh, Punjab State Warehousing Corporation, Punjab Agro Food grains Corporation Limited and Punjab State Grains Procurement Corporation Limited, the guarantee fee is charged at the rate of 0.125 per cent on procurement of food grains only. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, Bonds issued by the Punjab Financial Corporation and loans raised by the Punjab State Power Corporation Limited from the Rural Electrification Corporation. Information about guarantee fee waived has not been received from the State Government (June 2014). No Guarantee has been invoked.

(a) Information not available.

(b) State Government has given the revolving Guarantee of ₹2,50.00 crore.

(c) As supplied by the Statutory Corporations, Government Companies etc.

(d) Information has not been provided by the Statutory Corporations, Government Companies, etc. (June 2014).

* Notional Adjustment.

APPENDIX I- conclud.

F - Statement of Funds whose receipts and expenditure should form part of the Consolidated Fund of the State but are kept outside the Consolidated Fund and are not depicted in the Finance Accounts

(₹ in crore)

Sr. No.	Name of Fund/Account	Name of Board	Name of act under which the fund/Board was established	Nature of receipts to be credited to the fund
1	Punjab Municipal Fund	Director Local Government Punjab	PMF Act, 2006	11 per cent of the amount of VAT collected by Excise and Taxation Department. (a)
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.
3	Punjab Education Development Fund	Punjab Education Development Board (PEDB)	PED Act, 1998	A cess not exceeding ₹ 10 per proof litre on the sale of Punjab Medium Liquor, Indian Made Foreign Liquor and Beer in the State.
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.

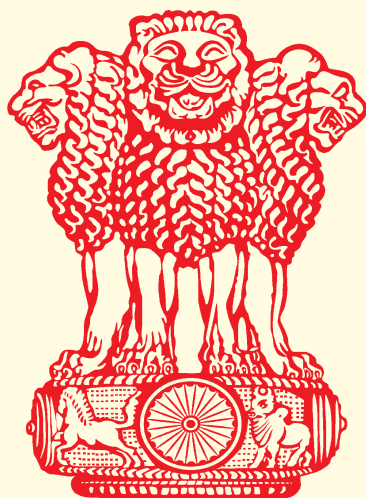
(a) As per Notification of the State Government.

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Finance Accounts
Volume II
2013-14



Government of Punjab

Finance Accounts

Volume - II

2013-14

Government of Punjab

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5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Head of Account	Expenditure during 2012-13	Progressive Expenditure upto 2012-13	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Percentage Increase (+)/ Decrease (-)
	2	3	4	5	6
(₹ in crore)					
A. Capital Account of General Services -					
4055 Capital Outlay on Police	25.74	6,41.22	67.64	7,08.86	(+162.78)
4058 Capital Outlay on Stationery and Printing	0.20	3.30	1.52	4.82	(+660.00)
4059 Capital Outlay on Public Works	1,35.60	9,27.38	1,33.48	10,60.86	(-1.56)
4070 Capital Outlay on Other Administrative Services	0.74	73.90	15.72	89.62	(+2024.32)
Total-A. Capital Account of General Services	1,62.28	16,45.80	2,18.36	18,64.16	(+34.56)
B. Capital Account of Social Services -					
(a) Capital Account of Education, Sports, Art and Culture -					
4202 Capital Outlay on Education, Sports, Art and Culture	1,86.89	12,50.88	3,56.72	16,07.60	(+90.87)
Total - (a) Capital Account of Education, Sports, Art and Culture	1,86.89	12,50.88	3,56.72	16,07.60	(+90.87)
(b) Capital Account of Health and Family Welfare -					
4210 Capital Outlay on Medical and Public Health	1,09.36	3,76.82	82.67	4,59.49	(-24.41)
4211 Capital Outlay on Family Welfare	..	33.05	..	33.05	..
Total - (b) Capital Account of Health and Family Welfare	1,09.36	4,09.87	82.67	4,92.54	(-24.41)
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -					
4215 Capital Outlay on Water Supply and Sanitation	2,26.40	14,62.62	2,04.21	16,66.83	(-9.80)
4216 Capital Outlay on Housing	8.64	4,86.66	1,05.26	5,91.92	(+1118.29)
4217 Capital Outlay on Urban Development	1,65.97	20,79.12	1,70.43	22,49.55	(+2.69)
Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	4,01.01	40,28.40	4,79.90	45,08.30	(+19.67)
(d) Capital Account of Information and Broadcasting -					
4220 Capital Outlay on Information and Publicity	..	3.77	0.27	4.04	(+100.00)
Total - (d) Capital Account of Information and Broadcasting	..	3.77	0.27	4.04	(+100.00)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Progressive Expenditure upto 2012-13	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Percentage Increase (+)/ Decrease (-)
	2	3	4	5	6
(₹ in crore)					
B. Capital Account of Social Services - conclud.					
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -					
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5.78	58.44	7.42	65.86	(+) 28.37
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5.78	58.44	7.42	65.86	(+)28.37
(g) Capital Account of Social Welfare and Nutrition -					
4235 Capital Outlay on Social Security and Welfare	3.16	20.58	0.50	21.08	(-) 84.18
Total - (g) Capital Account of Social Welfare and Nutrition	3.16	20.58	0.50	21.08	(-)84.18
(h) Capital Account of Other Social Services -					
4250 Capital Outlay on Other Social Services	9.95	1,27.90	2.85	1,30.75	(-) 71.36
Total - (h) Capital Account of Other Social Services	9.95	1,27.90	2.85	1,30.75	(-)71.36
Total-B. Capital Account of Social Services	7,16.15	58,99.84	9,30.33	68,30.17	(+)29.91
C. Capital Account of Economic Services -					
(a) Capital Account of Agriculture and Allied Activities -					
4401 Capital Outlay on Crop Husbandry	5.00	-0.95	..	-0.95	a (-)100.00
4402 Capital Outlay on Soil and Water Conservation	..	39.36	..	39.36	..
4403 Capital Outlay on Animal Husbandry	10.46	48.09	58.26	1,06.35	(+) 456.98
4404 Capital Outlay on Dairy Development	..	16.05	..	15.75	b ..
4405 Capital Outlay on Fisheries	..	5.26	..	5.26	..
4406 Capital Outlay on Forestry and Wild Life	..	54.93	..	54.93	..
4408 Capital Outlay on Food Storage and Warehousing	..	9.90	..	9.90	..

a Progressive minus expenditure is due to cumulative effect of excess of receipts/recoveries over expenditure.

b Differs by ₹ 0.30 crore (decreased) due to disinvestment made during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Progressive Expenditure upto 2012-13	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6
(₹ in crore)					
C. Capital Account of Economic Services - contd.					
(a) Capital Account of Agriculture and Allied Activities - concld.					
4416 Investments in Agricultural Financial Institutions	..	80.10	..	80.10	..
4425 Capital Outlay on Co-operation	-0.16	10.11	30.00	39.90	a (+)18850.00
4435 Capital Outlay on other Agricultural Programmes	..	-13.96	..	-13.96	b ..
Total - (a) Capital Account of Agriculture and Allied Activities	15.30	2,48.89	88.26	3,36.64	c (+)476.86
(b) Capital Account of Rural Development -					
4515 Capital Outlay on Other Rural Development Programmes	1,22.07	13,40.27	1,29.88	14,70.15	(+)6.40
Total - (b) Capital Account of Rural Development	1,22.07	13,40.27	1,29.88	14,70.15	(+)6.40
(c) Capital Account of Special Areas Programme -					
4575 Capital Outlay on Other Special Areas Programmes	..	44.47	..	44.47	..
Total - (c) Capital Account of Special Areas Programme	..	44.47	..	44.47	..
(d) Capital Account of Irrigation and Flood Control -					
4700 Capital Outlay on Major Irrigation	59.64	48,23.82	64.92	48,88.74	(+)8.85
4701 Capital Outlay on Medium Irrigation	1,78.87	21,12.77	52.75	21,65.52	(-)70.51
4702 Capital Outlay on Minor Irrigation	21.68	4,30.83	22.05	4,52.88	(+)1.71
4705 Capital Outlay on Command Area Development	83.92	8,45.56	1,24.90	9,70.46	(+)48.83
4711 Capital Outlay on Flood Control Projects	1,63.49	16,35.46	95.88	17,31.34	(-)41.35
Total - (d) Capital Account of Irrigation and Flood Control	5,07.60	98,48.44	3,60.50	1,02,08.94	(-)28.98

a Differs by ₹ 0.21 crore (decreased) due to disinvestment made during the year.

b Progressive minus expenditure is due to cumulative effect of excess of receipts/recoveries over expenditure.

c Differs by ₹ 0.51 crore (decreased) due to disinvestment made during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	1	2	3	4	5	6	
						Expenditure during 2012-13	Expenditure during 2013-14	Progressive Expenditure upto 2012-13	Progressive Expenditure upto 2013-14	Percentage Increase (+)/ Decrease (-)
(₹ in crore)							
C. Capital Account of Economic Services - contd.							
(e) Capital Account of Energy -							
4801 Capital Outlay on Power Projects	..	..	27,72.85	..	27,72.85	..	..
4810 Capital Outlay on New and Renewable Energy	..	..	0.53	..	0.53	..	..
Total - (e) Capital Account of Energy	..	..	27,73.38	..	27,73.38	..	..
(f) Capital Account of Industry and Minerals -							
4851 Capital Outlay on Village and Small Industries	0.02		1,80.98	..	1,80.98		(-)100.00
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries	..		0.01	..	0.01		..
4858 Capital Outlay on Engineering Industries	..		0.02	..	0.02		..
4859 Capital Outlay on Telecommunication and Electronic Industries	..		22.39	..	22.39		..
4860 Capital Outlay on Consumer Industries	..		1,38.41	..	1,38.41		..
4875 Capital Outlay on Other Industries	..		0.54	..	0.54		..
4885 Other Capital Outlay on Industries and Minerals	..		1,60.20	..	1,60.20		..
Total - (f) Capital Account of Industry and Minerals	0.02		5,02.55	..	5,02.55		(-)100.00
(g) Capital Account of Transport -							
5053 Capital Outlay on Civil Aviation	16.69		5,38.75	-1.70*	5,37.05		(-)110.19
5054 Capital Outlay on Roads and Bridges	2,09.58		45,31.60	3,80.53	49,12.13		(+)81.57
5055 Capital Outlay on Road Transport	3.54		2,58.76	4.65	2,63.41		(+)31.36
Total - (g) Capital Account of Transport	2,29.81		53,29.11	3,83.48	57,12.59		(+)66.87
(h) Capital Account of Communication -							
5275 Capital Outlay on Other Communication Services	..		0.02	..	0.02		..
Total - (h) Capital Account of Communication	..		0.02	..	0.02		..

* Minus expenditure is due to excess of receipts/recoveries over expenditure during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Progressive Expenditure upto 2012-13	Expenditure during 2013-14	Progressive Expenditure upto 2013-14	Percentage Increase (+)/ Decrease (-)
	2	3	4	5	6
(₹ in crore)					
C. Capital Account of Economic Services - conold.					
(i) Capital Account of Science, Technology and Environment -					
5425 Capital Outlay on Other Scientific and Environmental Research	0.93	93.85	..	93.85	(-)100.00
Total - (i) Capital Account of Science, Technology and Environment	0.93	93.85	..	93.85	(-)100.00
(j) Capital Account of General Economic Services -					
5452 Capital Outlay on Tourism	18.10	69.01	14.48	83.49	(-)20.00
5455 Capital Outlay on Meteorology	..	0.14	..	0.14	..
5465 Investments in General Financial and Trading Institutions	..	4.12	..	4.12	..
5475 Capital Outlay on Other General Economic Services	1,43.57	28,03.27	75.32	28,78.59	(-)47.54
Total - (j) Capital Account of General Economic Services	1,61.67	28,76.54	89.80	29,66.34	(-)44.45
Total-C. Capital Account of Economic Services	10,37.40	2,30,57.52	10,51.92	2,41,08.93 a	(+)1.40
Total	19,15.83	3,06,03.16 c	22,00.61	3,28,03.26 ab	(+)14.86

a Differs by ₹ 0.51 crore (decreased) due to disinvestment made during the year.

b ₹ 1,11.52 crore are yet to be allocated among the Successor States.

c Differs by ₹ 0.02 crore (increased) on account of rectification of data of earlier years.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

EXPLANATORY NOTE

1. The details of Investments in shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Banks and Societies etc. are given in Statement No. 14 .
2. According to the information furnished by the concerned authorities, the total investment of Government in the shares of different concerns at the end of 2011-12, 2012-13 and 2013-14 was ₹ 38,31.72 crore, ₹ 38,32.67 crore and ₹ 38,62.16 crore respectively. The dividend received therefrom was ₹ 1.73 crore (0.05 per cent), ₹ 0.33 crore (0.01 per cent) and ₹ 1.46 crore (0.04 per cent) respectively.

3. Status of the Financial results of the working of the Departmentally managed Government Undertakings

Sr.No.	Name of the Undertaking	Major Head under which working expenses are accounted for	Year of account	Mean Capital as at the close of the year	Total Profit (+) or loss (-) after adding back interest charged	Percentage of profit in relation to mean capital
1	2	3	4	5	6	7
1	Punjab Roadways	3055-Road Transport	2001-02	42.64	(-)76.56	..

(₹ in crore)

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities (1)

Nature of Borrowings	Balance on 1 April 2013	Receipts during the year	Repayments during the year	Balance on 31 March 2014	Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
	1	2	3	4	5	6
(₹ in crore)						
A. Public Debt -						
6003. Internal Debt of the State Government -						
Market Loans	4,30,63.24	90,00.00	17,44.84	5,03,18.40	(+72,55.16	49.22
Ways and Means Advances	1,58.07	1,34,67.53	1,30,32.97	5,92.63	(+4,34.56	0.58
Compensation and other Bonds	1,91.20	..	63.74	1,27.46	(-63.74	0.12
Loans from Financial Institutions	25,31.82	4,95.00	4,03.10	26,23.72	(+91.90	2.57
Special Securities issued to National Small Savings Fund of the Central Government	2,17,19.03	7,99.99	11,39.48	2,13,79.54	(-3,39.49	20.91
Other Loans	3,37.99	..	42.09	2,95.90	(-42.09	0.29
Total (6003)	6,80,01.35	2,37,62.52	1,64,26.22	7,53,37.65	(+73,36.30	73.69
6004. Loans and Advances from the Central Government-						
Non-Plan Loans	41.06*	1.80	3.70	39.16	(-1.90	0.04
Loans for State/Union Territory Plan Schemes	31,68.92	3,76.17	2,53.01	32,92.08	(+1,23.16	3.22
Pre-1984-85 Loans	0.32	..	0.01	0.31	(-0.01	..
Total (6004)	32,10.30	3,77.97	2,56.72	33,31.55	(+1,21.25	3.26
Total - Public Debt	7,12,11.65	2,41,40.49	1,66,82.94	7,86,69.20	(+74,57.55	76.95
B. Other Liabilities-						
Public Account -						
Small Savings, Provident Funds, etc.	1,45,62.50	33,40.96	13,76.93	1,65,26.53	(+19,64.03	16.17
Reserve Funds Bearing Interest	32,39.51	5,76.80	2,37.53	35,78.78	(+3,39.27	3.50
Reserve Funds not Bearing Interest	8.90	..	..	8.90	..	0.01
Deposits Bearing Interest	10,09.52	6,25.68	5,60.23	10,74.97	(+65.45	1.05
Deposits not Bearing Interest	22,50.00	32,32.38	31,06.28	23,76.10	(+1,26.10	2.32
Total - Other Liabilities	2,10,70.43	77,75.82	52,80.97	2,35,65.28	(+24,94.85	23.05
Total - Public Debt and Other Liabilities	9,22,82.08	3,19,16.31	2,19,63.91	10,22,34.48	(+99,52.40	100.00

(1) Detailed Account is at page no 202-204.

* Differs by ₹ 4.96 crore (increased) on account of proforma adjustment made in 2012-13 accounts.

For details on amortization arrangement, service of debt etc. explanatory notes to this Statement at page no.46 may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -contd.

EXPLANATORY NOTES

1 Public Debt - The total Public Debt of the State Government increased by ₹ 74,57.55 crore during the year 2013-14 and stood at ₹ 7,86,69.20 crore on 31 March 2014.

2 Internal Debt - This represents borrowings of the State Government from sources other than loans from the Central Government. This includes loans raised from open market, loans from State Bank of India and other Banks, Ways and Means Advances from Reserve Bank of India and loans from autonomous bodies like the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, Housing Development Finance Corporation and Housing and Urban Development Corporation.

2.1 Market Loans- These are long term loans raised in the open market having a currency of more than twelve months. During the year 2013-14, Punjab Government Stock 2023 @ 8.51 per cent for ₹ 15,00.00 crore, 7.63 per cent for ₹ 7,00.00 crore, 8.11 per cent for ₹ 5,00.00 crore, 7.58 per cent for ₹ 2,00.00 crore, 7.98 per cent for ₹ 7,00.00 crore, 9.87 per cent for ₹ 5,00.00 crore, 9.05 per cent for ₹ 5,00.00 crore, 9.72 per cent for ₹ 5,00.00 crore, 9.70 per cent for ₹ 5,00.00 crore, 9.34 per cent for ₹ 6,00.00 crore , 9.29 per cent for ₹ 6,00.00 crore, 9.35 per cent for ₹ 2,50.00 crore, 9.48 per cent for ₹ 2,50.00 crore, Punjab Government Stock 2024 @ 9.23 per cent for ₹ 6,00.00 crore, 9.69 per cent for ₹ 6,00.00 crore, 9.45 per cent for ₹ 5,00.00 crore were raised.

During the year, Punjab Loan 2013 @ 6.40 per cent for ₹ 2,05.85 crore, 6.35 per cent for ₹ 9,47.48 crore, 6.20 per cent for ₹ 4,01.66 crore and Punjab Government Stock 2013 @ 5.90 per cent for ₹ 1,89.78 crore were notified for discharge.

Full Particulars of outstanding loans under this head are given in Annexure to Statement No. 15.

2.2 Arrangements for amortisation- Government has constituted a Consolidated Sinking Fund on 20 December 2006 with the objective to utilise the fund as amortisation fund for the redemption of the outstanding liabilities of the Government commencing from the financial year 2011-12.

The Government may contribute to the Fund on a modest scale of atleast 0.50 per cent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2006-07. The Government shall not fund its contribution to the Fund out of borrowings from the Reserve Bank.

However , there was no balance in the fund at the commencement and at the end of 2013-14.

2.3 Punjab Government Power Bonds - ₹ 1,91.20 crore Punjab Government Power Bonds were outstanding at the close of previous year and a sum of ₹ 63.74 crore were repaid during the year 2013-14 and a sum of ₹ 1,27.46 crore remained outstanding at the close of 2013-14. ₹ 17.61 crore were paid as interest on these power bonds.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -contd.
EXPLANATORY NOTES - contd.

- 2.4 Loans from autonomous bodies-** Besides, ₹ 22,64.19 crore outstanding from the previous year, loans to the extent of ₹ 4,95.00 crore were taken from different autonomous bodies during the year. Of these ₹ 4,45.19 crore were paid in repayment of the outstanding loans during the year, leaving a balance of ₹ 23,14.00 crore. ₹ 1,67.00 crore were paid as interest on these loans. Complete particulars of the outstanding loans are given in Statement No. 15.
- 2.5 Loans from the State Bank of India-** ₹ 6,05.62 crore were outstanding at the close of the previous year, neither loan was taken nor repaid to the State Bank of India, Chandigarh during the year 2013-14. No interest was paid as interest on these loans.
- 2.6 Ways and Means Advances from the Reserve Bank of India-** Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of ₹ 1.56 crore on all days. If the balance falls below the agreed minimum on a day, the deficiency is made good by taking ways and means advances/overdraft from the Reserve Bank.
- At the end of the previous year ₹ 1,58.07 crore were outstanding as Ways and Means advances. During 2013-14 Government obtained ₹ 72,44.06 crore as Ways and Means advances on eighty nine occasions. ₹ 68,55.24 crore were repaid during the year leaving a balance of ₹ 5,46.89 crore. ₹ 15.58 crore were paid as interest on these advances.
- At the end of the previous year no balance was outstanding as shortfall/overdraft. During 2013-14 Government has availed shortfall of ₹ 17.16 crore on eleven occasions and overdraft of ₹ 62,06.30 crore on fifty seven occasions. ₹ 61,77.73 crore were repaid during the year leaving a balance of ₹ 45.73 crore. ₹ 7.89 crore were paid as interest on these shortfalls/overdrafts.
- 2.7 Special Securities issued to National Small Saving Fund of Central Government-** ₹ 2,17,19.03 crore were outstanding at the close of previous year, ₹ 7,99.99 crore were taken from Government of India, Ministry of Finance, Department of Economic Affairs during the year. Of these ₹ 11,39.48 crore were repaid during the year leaving a balance of ₹ 2,13,79.54 crore. ₹ 20,75.76 crore were paid as interest on these securities.
- 3. Loans from the Government of India-**The loans from the Central Government as on 31 March 2014 constituted 4.23 per cent of the total public debt of the State Government on that date. ₹ 3,77.97 crore were received from the Government of India as loans during the year. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.
- 4.** The State Government has made amortisation arrangements for repayments of the loans. No amount stood invested in the securities at the end of the year.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -concd.
EXPLANATORY NOTES - concd.

5. State Provident Funds - These comprise mainly the Provident Fund balances of Government servants.

6. Insurance and Pension Funds- These comprise the balances of Punjab Government Employees Group Insurance Scheme.

7. Service of Debt-

Interest on Debt and Other Liabilities-The outstanding gross debt and other liabilities and the amount met from Revenue as interest charges thereon were as shown below :

Particulars	2013-14	2012-13	Percentage Increase (+)/ Decrease (-)
	1	2		3
			4
	(₹ in crore)		
(i) Gross Debt and Other Liabilities at the end of the year -	10,22,34.48	9,22,82.08	(+10.78
(a) Public Debt	7,86,69.20	7,12,11.65	(+10.47
(b) Other liabilities	2,35,65.28	2,10,70.43	(+11.84
(ii) Interest paid by the Government -	78,20.21	68,31.00	(+14.48
(a) On Public Debt and Small Savings, Provident Funds, etc.	75,09.32	65,55.50	(+14.55
(b) On Other Obligations	3,10.89	2,75.50	(+12.85
(iii) Deduct -	52.42	48.36	(+8.40
(a) Interest received on loans and advances made by the Government	48.12	44.48	(+8.18
(b) Interest realised on investment of cash balances	4.30	3.88	(+10.82
(iv) Net interest charges -	77,67.79	67,82.64	(+14.52
(v) Percentage of Gross interest item (ii) to total Revenue Receipts -	22.28	21.31	(+4.55
(vi) Percentage of Net interest item (iv) to total Revenue Receipts -	22.12	21.16	(+4.54

There were in addition certain other receipts and adjustments totalling ₹ 1,22.13 crore such as interest received from commercial departments, interest on arrears of revenue and interest on "Miscellaneous" account. If these are also deducted, the net burden of interest on the Revenue would be ₹ 76,45.66 crore which works out to 21.78 per cent of the total Revenue Receipts.

7. STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT

Section 1 - Summary of Loans and Advances - Loanee Group-wise							
Loanee Group	Balance on 1 April 2013	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-)	Interest Payment in Arrears (a)
1	2	3	4	5	6	7	8
(₹ in crore)							
Loans and Advances-							
Social Services -							
Universities/Academic Institutions	1.01	..	..	..	1.01	..	..
Municipalities/Municipal Councils/Municipal Corporations	83.97	..	0.05	..	83.92	(-)0.05	..
Urban Development Authorities	3.96*	..	0.06	..	3.90	(-)0.06	..
Housing Boards	52.55	..	..	..	52.55	..	..
Rural Housing	5.20	..	..	..	5.20	..	..
Statutory Corporations	0.56	..	..	..	0.56	..	..
Co-operative Societies/Co-operative Corporations/Banks	1.68	..	..	..	1.68	..	..
Others	0.25	..	..	..	0.25	..	..
Total - Loans for Social Services	1,49.18*	..	0.11	..	1,49.07	(-)0.11	..
Economic Services -							
Panchayati Raj Institutions	0.84	..	..	..	0.84	..	..
Statutory Corporations	10,34.80	20.00	5.68	..	10,49.12	(+)14.32	..
Government Companies	5,72.33	..	0.12	..	5,72.21	(-)0.12	..
Co-operative Societies/Co-operative Corporations/Banks	6,09.18	95.60	35.43	..	6,69.35	(+)60.17	..
Others	34.86	..	0.08	..	34.78	(-)0.08	..
Total - Loans for Economic Services	22,52.01	1,15.60	41.31	..	23,26.30	(+)74.29	..
Loans to Government Servants -	28.19	49.53	70.88	..	6.84	(-)21.35	..
Total - Loans and Advances	24,29.38*	1,65.13	1,12.30	..	24,82.21	(+)52.83	..

(a) Information not supplied by the State Government.

* Decreased by ₹ 0.01 crore due to rounding.

Cases of Loans having been sanctioned as Loan in Perpetuity : 'Nil'

7. STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT -contd.

Section 2 - Summary of Loans and Advances - Sector-wise

Sector	Balance on 1 April 2013	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-)	Interest Payment in Arrears (a)
1	2	3	4	5	6	7	8
(₹ in crore)							
F - Loans and Advances-							
Social Services	1,49.18*	..	0.11	..	1,49.07	(-)0.11	
Economic Services	22,52.01	1,15.60	41.31	..	23,26.30	(+)74.29	
Loans to Government Servants	28.19	49.53	70.88	..	6.84	(-)21.35	
Total - Loans and Advances	24,29.38*	1,65.13	1,12.30	..	24,82.21	(+)52.83	

(a) Information not provided by the State Government.

* Decreased by ₹ 0.01 crore due to rounding.

Note : For details, refer Section 1 of Statement No. 16 - Detailed Statement of Loans and Advances made by the Government.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - conclud.

Loanee Group	Section 3 - Summary of Repayments in Arrears from Loanee Group-wise				Earliest Period to which arrears relate (a)	Total Loans outstanding against the Loanee Group on 31 March 2014
	Amount of Arrears as on 31 March 2014		Interest	Total		
	Principal	(a)				
1	2	3	4	5	6	
(₹ in crore)						
Loans and Advances-						
Social Services -						
Universities/Academic Institutions						1.01
Municipalities/Municipal Councils/Municipal Corporations						83.92
Urban Development Authorities						3.90
Housing Boards						52.55
Rural Housing						5.20
Statutory Corporations						0.56
Co-operative Societies/Co-operative Corporations/Banks						1.68
Others						0.25
Total - Social Services						1,49.07
Economic Services -						
Panchayati Raj Institutions						0.84
Statutory Corporations						10,49.12
Government Companies						5,72.21
Co-operative Societies/Co-operative Corporations/Banks						6,69.35
Others						34.78
Total - Economic Services						23,26.30
Loans to Government Servants -						6.84
Total - Loans and Advances						24,82.21

Note : For details, refer Section 1 of Statement No. 16- Detailed Statement of Loans and Advances made by the Government.

(a) Information not provided by the State Government.

8. STATEMENT CONTAINING DETAILS OF TOTAL FUNDS RELEASED DURING THE YEAR 2013-14 AS GRANTS-IN-AID AND FUNDS ALLOCATED FOR CREATION OF ASSETS						
Name/Category of the Grantee	Total Funds Released as Grants-in-aid		Total	Funds Allotted for Creation of Capital Assets out of Total Funds Released Under Column No. 2		
	Plan	Non-Plan		Plan	Non-Plan	Total
I	2		3			
	(₹ in crore)					
1. Panchayati Raj Institutions		4,20.17	4,20.17			
(i) Zila Parishads	..	0.27	0.27	..	..	..
(ii) Panchayat Samities	..	99.29	99.29	..	..	..
(iii) Gram Panchayats	..	98.15	98.15	..	..	..
(iv) Others	..	2,22.46	2,22.46	..	..	..
2. Urban Local Bodies		1,65.09	1,65.09			
(i) Municipal Corporations	..	0.81	0.81	..	..	..
(ii) Municipalities/ Municipal Councils	..	1,08.97	1,08.97	..	..	..
(iii) Others	..	55.31	55.31	..	..	..
3. Public Sector Undertakings		3,30.00	3,30.00			
(i) Government Companies	..	3,30.00	3,30.00	..	..	..
(ii) Statutory Corporations /Boards	3.50	..	3.50	..	..	..
4. Autonomous Bodies		2,72.98	2,72.98			
(i) Universities	2,68.17	2,13.79	4,81.96	..	..	..
(ii) Development Authorities	..	16.67	16.67	..	..	..
(iii) Cooperative Institutions	..	4.00	4.00	..	..	..
(iv) Others	4.81	13.11	17.92	..	..	..
5. Non-Government Organisations		23.58	23.58			
6. Government Institutions		13,08.66	13,08.66			
7. Miscellaneous		1,16.73	1,16.73			
Total	17,25.45	24,06.03	41,31.48	..	7.63	7.63

Statement containing Details of Total Value of Grants-in-aid in kind and Value of Grants-in-aid in kind being Capital Assets in Nature (1)

(1) Information has not been received from State Government (June 2014)

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

A. Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations/Boards, Government Companies, Local Bodies, Co-operative Banks and Societies during the year and sums guaranteed outstanding on 31 March 2014 in various sectors are shown below :-

Class (No. of Guarantees) (a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee/Commission Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in crore)										
1 Banks and Financial Institutions	..	8,60.54	28.43	22.60	..	..	8,66.37	27.33	0.70	..
2 Cash Credit Facility	2,81,07.95	3,26,69.25	2,63,26.75	2,84,36.37	..	..	3,05,59.63	30.80	30.80	..
3 Working Capital to Companies, Corporations and Co-operative Societies and Banks	2,48,26.50	2,65,31.46	1,21,50.26	1,13,05.56	..	..	2,73,76.16	2,57.39	1,95.34	..
Total	5,29,34.45	6,00,61.25	3,85,05.44	3,97,64.53	..	..	5,88,02.16	3,15.52	2,26.84	..
B. The particulars of Sector-wise details for each Class of guarantees are given below:-										
1 Banks and Financial Institutions -										
State Financial Institutions -										
(i) Punjab Financial Corporation	(b)	1,72.00	15.00	11.09	..	..	1,75.91	0.70	0.70	..
(ii) Punjab Scheduled Castes Land Development and Finance Corporation	(d)	24.45	2.43	..	..	..	26.88	..	..	..
(iii) Punjab State Industrial Development Corporation Limited	(d)	6,13.32	..	2.40	..	..	6,10.92	26.63	..	..
(iv) Punjab Backward Classes Land Development and Finance Corporation	(d)	50.77	11.00	9.11	..	..	52.66	..	..	..
Total - State Financial Corporations	..	8,60.54	28.43	22.60	..	..	8,66.37	27.33	0.70	..
Total - Banks and Financial Institutions	..	8,60.54	28.43	22.60	..	..	8,66.37	27.33	0.70	..
2 Cash Credit Facility -										
Others -										
(i) Punjab State Warehousing Corporation	40,93.24	59,48.26	40,93.24	49,28.33	..	..	51,13.17	5.68	5.68	..
(ii) Punjab Agro Foodgrains Corporation Limited	38,47.37	64,53.57	38,47.37	43,65.52	..	..	59,35.42	4.81	4.81	..
(iii) Punjab State Civil Supplies Corporation Limited	1,02,76.00	1,10,20.18	84,94.80	90,38.42	..	..	1,04,76.56	10.62	10.62	..

(a) Information not available.

(b) State Government has given the revolving Guarantee of ₹ 2,50,00 crore.

(c) As supplied by the Statutory Corporations, Government Companies etc.

(d) Information has not been provided by the Statutory Corporations, Government Companies etc. (June 2014).

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - contd.

Class (No. of Guarantees)(a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee/Commission Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(iv) Punjab State Grains Procurement Corporation Limited	98,91.34	92,47.24	98,91.34	1,01,04.10	..	..	90,34.48	9,69	9,69	..
Total - Others	2,81,07.95	3,26,69.25	2,63,26.75	2,84,36.37	..	..	3,05,59.63	30.80	30.80	..
Total - Cash Credit Facility	2,81,07.95	3,26,69.25	2,63,26.75	2,84,36.37	..	..	3,05,59.63	30.80	30.80	..
3 Working Capital to Companies, Corporations and Co-operative Societies and Banks -										
a Power -										
(i) Punjab State Power Corporation Limited	25,00.00	1,06,20.11 b	21,78.76	12,43.08	..	..	1,15,55.79	2,24.26	1,84,00*	..
(ii) Punjab State Transmission Corporation Limited	..	4,72.47 b	..	..	..	..	4,72.47	..	..	..
Total - Power	25,00.00	1,10,92.58	21,78.76	12,43.08	..	..	1,20,28.26	2,24.26	1,84.00	..
b Co-operatives -										
(i) The Punjab State Co-operative Agricultural Development Bank Limited.	1,10,16.50	21,23.06 b	4,30.00	3,89.92	..	..	21,63.14	..	..	..
(ii) Punjab State Co-operative Supply and Marketing Federation Limited	1,05,40.00	1,11,37.96	90,72.00	94,43.90	..	..	1,07,66.06	11.34	11.34	..
Total-Co-operatives	2,15,56.50	1,32,61.02	95,02.00	98,33.82	..	..	1,29,29.20	11.34	11.34	..
c Others -										
(i) Punjab Mandi Board	(c)	2,71.00	82.00	1,00.00	..	..	2,53.00	..	..	..
(ii) Punjab Water Supply and Sewerage Board	..	5.83	..	1.23	..	..	4.60	6.79	..	..
(iii) Punjab State Forest Development Corporation Limited	20.00	16.07	..	1.43	..	..	14.64	..	..	..
(iv) Punjab Infrastructure Development Board	..	15,49.96	..	..	..	..	15,49.96	..	..	..
(v) Punjab Municipal Infrastructure Development Corporation	7,50.00	3,35.00	3,87.50	1,26.00	..	..	5,96.50	15.00	..	..
Total - Others	7,70.00	21,77.86	4,69.50	2,28.66	..	..	24,18.70	21.79	..	..
Total - Working Capital to Companies, Corporations and Co-operative Societies and Banks	2,48,26.50	2,65,31.46	1,21,50.26	1,13,05.56	..	..	2,73,76.16	2,57.39	1,95.34	..
Total -	5,29,34.45	6,00,61.25	3,85,05.44	3,97,64.53	..	..	5,88,02.16	3,15.52	2,26.84	..

(₹ in crore)

(a) Information not available.

(b) As supplied by the Statutory Corporations, Government Companies etc.

(c) Information has not been provided by the Statutory Corporations, Government Companies etc.(June 2014).

* Represents notional adjustment.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - conclud.

EXPLANATORY NOTE

1 Guarantee Redemption Fund : The State Government has set up Guarantee Redemption Fund but no amount has been transferred to the Fund during 2013-14. The State Government has passed Punjab Fiscal Responsibility and Budget Management Act 2003, it provides that the State Government shall cap outstanding guarantees on long term debt to eighty per cent of revenue receipts of the previous year, guarantees on short term debt to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

In consideration of the guarantees given by the Government, the Government charges guarantee fee from the Public Sector Undertakings, Co-operatives institutions at the following rates:

Sl.No.	Rate of Guarantee Fee charged on Loan Amount	Currency of the Loan (Principal and Interest)
1	2	3
1	0.50 per cent	1 Year
2	1.00 per cent	3 Years
3	2.00 per cent	More than 3 Years

In the case of Punjab State Civil Supplies Corporation Limited, Chandigarh, Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh, Punjab State Warehousing Corporation, Punjab Agro Foodgrains Corporation Limited and Punjab State Grains Procurement Corporation Limited, the guarantee fee is charged at the rate of 0.125 per cent on procurement of foodgrains only. This guarantee fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, Bonds issued by the Punjab Financial Corporation and loans raised by the Punjab State Power Corporation Limited from the Rural Electrification Corporation. The total amount of guarantee fee received by the Government during the year was ₹ 2,26.84 crore. Information about guarantee fee waived has not been received from the State Government (June 2014).

2 Details of Guarantees invoked: Nil

10. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals						
	2013-14			2012-13			
	Charged	Voted	Total	Charged	Voted	Total	Total
1	2	3	4	5	6	7	7
	(₹ in crore)						
Expenditure Heads (Revenue Account)	79,76.86	3,36,63.81	4,16,40.67	70,11.99	3,24,45.96		3,94,57.95
Expenditure Heads (Capital Account)	..	22,00.61	22,00.61	..	19,15.82		19,15.82
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	1,66,82.94	1,65.13	1,68,48.07	1,51,15.79	1,97.53		1,53,13.32
Total	2,46,59.80	3,60,29.55	6,06,89.35	2,21,27.78	3,45,59.31		5,66,87.09
(a) The figures have been arrived as follows -							
E. Public Debt							
Internal Debt of the State Government	1,64,26.22	..	1,64,26.22	1,48,45.06	..		1,48,45.06
Loans and Advances from the Central Government	2,56.72	..	2,56.72	2,70.73	..		2,70.73
F. Loans and Advances (1)							
Loans for Social Services	..	..	..	..	..		..
Loans for Economic Services	..	1,15.60	1,15.60	..	1,45.42		1,45.42
Loans to Government Servants etc.	..	49.53	49.53	..	52.11		52.11
G. Inter-State Settlement							
Inter-State Settlement	..	..	..	..	..		..
H. Transfer to Contingency Fund							
Appropriation to the Contingency Fund	..	..	..	..	..		..

The percentage of Charged Expenditure and Voted Expenditure to Total Expenditures during 2012-13 and 2013-14 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
1	2	3
2012-13	39.03	60.97
2013-14	40.63	59.37

(1) A more detailed account is given in Statement No. 16.

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
Receipt Heads (Revenue Account) -			
A. Tax Revenue-			
(The figures are net after taking into account refunds)			
(a) Taxes on Income and Expenditure-			
0020 Corporation Tax-			
901 Share of net proceeds assigned to States	14,90,34.00	14,57,94.00	(+2.22
Total (0020)	14,90,34.00	14,57,94.00	(+2.22
0021 Taxes on Income other than Corporation Tax-			
901 Share of net proceeds assigned to States	9,81,34.00	8,72,85.00	(+12.43
Total (0021)	9,81,34.00	8,72,85.00	(+12.43
Total (a) Taxes on Income and Expenditure			
(b) Taxes on Property and Capital Transactions-			
0029 Land Revenue-			
101 Land Revenue/Tax	67.17	52.81	(+27.19
102 Taxes on Plantations	31.48	87.96	(-)64.21
104 Receipts from Management of ex-Zamindari Estates	28.86	26.92	(+7.21
105 Receipts from Sale of Government Estates	0.89	14.71	(-)93.95
800 Other Receipts	41,17.26	35,30.31	(+16.63
Total (0029)	42,45.66	37,12.71	(+14.35
0030 Stamps and Registration Fees-			
<i>01 Stamps-Judicial-</i>			
101 Court Fees realised in Stamps	74,61.05	3,70,28.75	(-)79.85
102 Sale of Stamps	48,67.28	7,27.37	(+569.16
800 Other Receipts	24.19	3.42	(+607.31
Total - 01	1,23,52.52	3,77,59.54	(-67.29

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
A. Tax Revenue - contd.			
(b) Taxes on Property and Capital Transactions - concd.			
0030 Stamps and Registration Fees -			
02 <i>Stamps-Non-Judicial-</i>			
102 Sale of Stamps	17,48,34.55	19,58,88.97	(-)10.75
103 Duty on Impressing of Documents	1,36,41.67	40,62.20	(+)235.82
800 Other Receipts	21,53.20	21,73.75	(-)0.95
Total - 02	19,06,29.42	20,21,24.92	(-)5.69
03 <i>Registration Fees-</i>			
104 Fees for registering documents	3,08,46.55	4,41,36.26	(-)30.11
800 Other Receipts	1,61,21.52	80,28.52	(+)100.80
Total - 03	4,69,68.07	5,21,64.78	(-)9.96
Total (0030)	24,99,50.01	29,20,49.24	(-)14.42
0032 Taxes on Wealth-			
60 <i>Other than Agricultural Land-</i>			
901 Share of net proceeds assigned to States	4,09.00	2,46.00	(+)66.26
Total - 60	4,09.00	2,46.00	(+)66.26
Total (0032)	4,09.00	2,46.00	(+)66.26
Total (b) Taxes on Property and Capital Transactions	25,46,04.67	29,60,07.95	(-)13.99
(c) Taxes on Commodities and Services-			
0037 Customs-			
901 Share of net proceeds assigned to States	7,23,03.00	6,74,48.00	(+)7.20
Total (0037)	7,23,03.00	6,74,48.00	(+)7.20

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
A. Tax Revenue - contd.			
(c) Taxes on Commodities and Services- contd.			
0038 Union Excise Duties -			
<i>02 Duties assigned to States -</i>			
901 Share of net proceeds assigned to States	5,10,66.00	4,58,37.00	(+11.41
Total - 02	5,10,66.00	4,58,37.00	(+11.41
Total (0038)	5,10,66.00	4,58,37.00	(+11.41
0039 State Excise-			
101 Country Spirits	33,26,66.03	29,78,80.73	(+11.68
102 Country fermented Liquors	1,38,70.17	1,43,95.38	(-3.65
103 Malt Liquor	1,05.38	58.80	(+79.22
104 Liquor	12.32	1,22.50	(-189.94
105 Foreign Liquors and spirits	1,18,39.18	1,55,04.83	(-23.64
106 Commercial and denatured spirits and medicated wines	26,12.94	41,93.17	(-37.69
108 Opium, hemp and other drugs	0.09	2.71	(-96.68
150 Fines and confiscations	5.22	1.79	(+191.62
800 Other Receipts	1,53,60.56	10,35.76	(+1383.02
Total (0039)	37,64,71.89	33,31,95.67	(+12.99
0040 Taxes on Sales, Trade etc.-			
101 Receipts Under Central Sales Tax Act	5,25,01.80	5,05,26.29	(+3.91
102 Receipts Under State Sales Tax Act	1,43,21,69.03	1,27,12,66.36	(+12.66
Total (0040)	1,48,46,70.83	1,32,17,92.65	(+12.32
0041 Taxes on Vehicles-			
101 Receipts under the Indian Motor Vehicles Act	2,45,52.49	2,41,98.93	(+1.46
102 Receipts under the State Motor Vehicles Taxation Acts	8,98,64.75	7,14,43.38	(+25.78

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
A. Tax Revenue - conclud.			
(c) Taxes on Commodities and Services- conclud.			
0041 Taxes on Vehicles -			
800 Other Receipts	1,52,56	38,29.37	(-)96.02
Total (0041)	11,45,69.80	9,94,71.68	(+15.18
0043 Taxes and Duties on Electricity-			
101 Taxes on consumption and sale of Electricity	10,46,55.57 a	17,72,33.43	(-)40.95
102 Fees under the Indian Electricity Rules	11,49.83	10,29.08	(+11.73
800 Other Receipts	6,52,40.72	2,52,68.01	(+158.19
Total (0043)	17,10,46.12	20,35,30.52	(-15.96
0044 Service Tax-			
901 Share of net proceeds assigned to States	7,22,01.00	5,92,71.00	(+21.82
Total (0044)	7,22,01.00	5,92,71.00	(+21.82
0045 Other Taxes and Duties on Commodities and Services-			
101 Entertainment Tax	27,14.64	20,65.18	(+31.45
102 Betting Tax	15.53	72.83	(-)78.68
105 Luxury Tax	42,31.88	22,41.24	(+88.82
800 Other Receipts	3.08	6,24.43	(-)99.51
Total (0045)	69,65.13	50,03.68	(+39.20
Total (c) Taxes on Commodities and Services	2,34,92,93.77	2,13,55,50.20	(+10.01
Total - A.Tax Revenue	2,85,10,66.44	2,66,46,37.15	(+7.00

a Includes ₹ 10,42,46.15 lakh transferred notionally by Punjab State Power Corporation Limited to State Government on account of electricity duty (Refer page no. 126).

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue -			
(b) Interest Receipts, Dividends and Profits -			
0049 Interest Receipts -			
<i>04 Interest Receipts of State/Union Territory Governments -</i>			
103 Interest from Departmental Commercial Undertakings	1,22,12.74	1,22,11.32	(+0.01)
107 Interest from Cultivators	7.78	10.95	(-28.95)
110 Interest realised on investment of Cash balances	4,30.00	3,88.10	(+10.80)
190 Interest from Public Sector and other Undertakings	7,91.73	7,28.93	(+8.62)
191 Interest from Local Bodies	1.51	3.06	(-50.65)
195 Interest from Co-operative Societies	3.35	1.50	(+123.33)
800 Other Receipts	40,21.25	37,03.24	(+8.59)
Total - 04	1,74,68.36	1,70,47.10	(+2.47)
Total (0049)	1,74,68.36	1,70,47.10	(+2.47)
0050 Dividends and Profits-			
101 Dividends from Public Undertakings	..	0.61	(-100.00)
200 Dividends from Other investments	1,46.44	32.81	(+346.33)
Total (0050)	1,46.44	33.42	(+338.18)
Total (b) Interest Receipts, Dividends and Profits	1,76,14.80	1,70,80.52	(+3.13)
(c) Other Non-Tax Revenue-			
(i) General Services-			
0051 Public Service Commission-			
105 State PSC Examination Fees	16,32.96	8,13.59	(+100.71)
800 Other Receipts	0.46	1.96	(-76.53)
Total (0051)	16,33.42	8,15.55	(+100.28)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0055 Police -			
101 Police supplied to other Governments	1,05.31	2,80.66	(-)62.48
102 Police supplied to other parties	14,98.14	29,84.21	(-)49.80
103 Fees, Fines and Forfeitures	3.50	6.19	(-)43.46
104 Receipts under Arms Act	9,28.12	17,04.08	(-)45.54
800 Other Receipts	29,97.79	31,00.72	(-)3.32
900 Deduct - Refunds	-7.35	..	(+)100.00
Total (0055)	55,25.51	80,75.86	(-)31.58
0056 Jails-			
102 Sale of Jail Manufactures	98.06	60.41	(+)62.32
501 Services and Service Fees	1.36	0.17	(+)700.00
800 Other Receipts	21,31.12	1,67.00	(+)1176.12
900 Deduct - Refunds	-0.22	-0.03	(+)633.33
Total (0056)	22,30.32	2,27.55	(+)880.15
0057 Supplies and Disposals-			
800 Other Receipts	4.82	..	(+)100.00
900 Deduct- Refunds	-15.16	-4.33	(+)250.12
Total (0057)	-10.34	-4.33	(+)138.80
0058 Stationery and Printing-			
101 Stationery receipts	39.81	59.02	(-)32.55
102 Sale of Gazettes etc.	21.55	21.98	(-)1.96
200 Other Press receipts	50.01	6,06.13	(-)91.75

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0058 Stationery and Printing -			
800 Other Receipts	8.07	8.62	(-).6.38
Total (0058)	1,19.44	6,95.75	(-).82.83
0059 Public Works-			
<i>01 Office Buildings-</i>			
011 Rents	97.98	1,20.52	(-).18.70
102 Hire Charges of Machinery and Equipment	0.30	3.86	(-).92.23
103 Recovery of percentage charges	0.01	..	(+).100.00
800 Other Receipts	25.17	24.71	(+).1.86
900 Deduct - Refunds	-1.48	-0.57	(+).159.65
Total - 01	1,21.98	1,48.52	(-).17.87
<i>60 Other Buildings-</i>			
800 Other Receipts	2.53	2.20	(+).15.00
Total - 60	2.53	2.20	(+).15.00
<i>80 General-</i>			
011 Rents	0.09	3.87	(-).97.67
103 Recovery of percentage charges	7,81.20	6,34.16	(+).23.19
800 Other Receipts	37,67.17 a	4,48.52	(+).739.91
900 Deduct - Refunds	..	-1.37	(-).100.00
Total - 80	45,48.46	10,85.18	(+).319.14
Total (0059)	46,72.97	12,35.90	(+).278.10

a Includes ₹ 5,37.22 lakh on account of notional adjustment representing lapsed deposits in respect of Public Works.

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services -			
01 Administration of Justice-			
102 Fines and Forfeitures	19,42.13	20,20.98	(-3.90)
501 Services and Service Fees	78.61	1,64.04	(-52.08)
800 Other Receipts	1,64.29	1,99.96	(-17.84)
900 Deduct - Refunds	-1,20.47	-1,63.27	(-26.21)
Total - 01	20,64.56	22,21.71	(-7.07)
02 Elections-			
101 Sale Proceeds of election forms and documents	9.15	10.99	(-16.74)
104 Fees, Fines and Forfeitures	8.96	24.43	(-63.32)
800 Other Receipts	41.23	1,61.14	(-74.41)
Total - 02	59.34	1,96.56	(-69.81)
60 Other Services-			
101 Receipts from the Central Government for administration of Central Acts and Regulations	2.18	6.59	(-66.92)
102 Receipts under Citizenship Act	7.66	2.66	(+187.97)
103 Receipts under Explosives Act	0.01	0.07	(-85.71)
104 Receipts under Wild Life Act	0.80	0.56	(+42.86)
105 Home Guards	20,31.34	16,94.55	(+19.87)
106 Civil Defence	4.45	0.85	(+423.53)
108 Marriage Fees	2,43.97	1,54.27	(+58.14)
110 Fees for Government Audit	14,25.67	13,52.59	(+5.40)
115 Receipts from Guest Houses, Government Hostels etc.	3,84.73	2,39.80	(+60.44)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14 2	2012-13 3	
1			
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services -			
60 Other Services -			
800 Other Receipts	40,33.06	42,00.06	(-)3.98
900 Deduct - Refunds	..	-0.22	(-)100.00
Total - 60	81,33.87	76,51.78	(+)6.30
Total (0070)	1,02,57.77	1,00,70.05	(+)1.86
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits-			
01 Civil-			
101 Subscriptions and Contributions	54,32.71	17,46.23	(+211.11
106 Pensionary charges in respect of High Court Judges recovered from the State Governments	23.50	15.64	(+50.26
800 Other Receipts	54.15	..	(+100.00
900 Deduct - Refunds	-0.29	..	(-)100.00
Total - 01	55,10.07	17,61.87	(+)212.74
Total (0071)	55,10.07	17,61.87	(+)212.74
0075 Miscellaneous General Services-			
101 Unclaimed Deposits	93,02.93 a	12,03,88.94	(-)92.27
103 State Lotteries	82,50.27	60,99.21	(+35.27
105 Sale of Land and Property	0.01	0.01	..
106 Receipts from properties acquired under Chapter XX-A of Income Tax Act, 1961	..	11.36	(-)100.00
108 Guarantee Fees	2,26,83.76	45,25.73	(+401.22
800 Other Receipts	12,77,13.92	1,25,27.62	(+919.46
900 Deduct- Refunds	-39,19.08	-14,79.39	(+164.91

a Represents notional adjustments on account of Lapsed/ Unclaimed Deposits.

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0075 Miscellaneous General Services -			
Total (0075)	16,40,31.81	14,20,73.48	(+15.46)
Total (i) General Services	19,39,70.97	16,49,51.68	(+17.59)
(ii) Social Services-			
0202 Education, Sports, Art and Culture-			
<i>01 General Education-</i>			
101 Elementary Education	1,33.53	2,44.56	(-)45.40
102 Secondary Education	20,63.77	18,99.00	(+8.68)
103 University and Higher Education	3,67.40	3,03.03	(+21.24)
104 Adult Education	4.19	5.37	(-)21.97
105 Languages Development	1,70.68	30.86	(+453.08)
600 General	43.83	20.71	(+111.64)
Total - 01	27,83.40	25,03.53	(+11.18)
<i>02 Technical Education-</i>			
101 Tuitions and other fees	21,18.60	9,23.10	(+129.51)
800 Other Receipts	12,79.41	3,97.72	(+221.69)
Total - 02	33,98.01	13,20.82	(+157.27)
<i>03 Sports and Youth Services-</i>			
101 Physical Education-Sports and Youth Welfare	4.21	3.75	(+12.27)
800 Other Receipts	27.20	21.88	(+24.31)
Total - 03	31.41	25.63	(+22.55)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14 2	2012-13 3	
1	(₹ in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0202 Education, Sports, Art and Culture -			
<i>04 Art and Culture -</i>			
101 Archives and Museums	15.08	70.20	(-)78.52
102 Public Libraries	1.13	6.05	(-)81.32
800 Other Receipts	34,15.59	0.09	(+)3795000.00
Total - 04	34,31.80	76.34	(+)4395.42
Total (0202)	96,44.62	39,26.32	(+)145.64
0210 Medical and Public Health-			
<i>01 Urban Health Services-</i>			
020 Receipts from Patients for hospital and dispensary services	22,95.64	8,33.91	(+)175.29
101 Receipts from Employees State Insurance Scheme	50,84.91	44,93.25	(+)13.17
104 Medical Store Depots	69.08	24.07	(+)187.00
107 Receipts from Drug Manufacture	1,32.74	58.55	(+)126.71
800 Other Receipts	5,98.06	1,45.70	(+)310.47
900 Deduct - Refunds	-3.46	-7.91	(-)56.26
Total - 01	81,76.97	55,47.57	(+)47.40
<i>02 Rural Health Services-</i>			
101 Receipts/contributions from patients and others	76.56	79.01	(-)3.10
800 Other Receipts	2,54.06	18.63	(+)1263.71
900 Deduct- Refunds	-7.91	-0.11	(+)7090.91
Total - 02	3,22.71	97.53	(+)230.88

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0210 Medical and Public Health -			
<i>03 Medical Education, Training and Research -</i>			
101 Ayurveda	44.38	17.56	(+152.73)
102 Homeopathy	10.48	10.34	(+1.35)
103 Unani	1.64	3.29	(-)50.15
105 Allopathy	6,62.23	8,73.54	(-)24.19
200 Other Systems	0.01	0.21	(-)95.24
900 Deduct - Refunds	-43.49	-29.47	(+47.57)
Total - 03	6,75.25	8,75.47	(-)22.87
<i>04 Public Health-</i>			
102 Sale of Sera/Vaccine	..		(-)100.00
104 Fees and Fines etc.	5,00.95	4,48.09	(+11.80)
105 Receipts from Public Health Laboratories	17.55	21.55	(-)18.56
501 Services and Service Fees	0.56	0.13	(+330.77)
800 Other Receipts	13.30	26.89	(-)50.54
900 Deduct - Refunds	-3.63	-0.86	(+322.09)
Total - 04	5,28.73	4,95.81	(+)6.64
<i>80 General-</i>			
800 Other Receipts	54,93.66	8,95.20	(+513.68)
Total - 80	54,93.66	8,95.20	(+)513.68
Total (0210)	1,51,97.32	79,11.58	(+)92.09

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14 2	2012-13 3	
1	(₹ in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0211 Family Welfare-			
800 Other Receipts	36,60.75	7.09	(+51532.58)
900 Deduct - Refunds	..	-0.99	(-100.00)
Total (0211)	36,60.75	6.10	(+59912.30)
0215 Water Supply and Sanitation-			
<i>01 Water Supply-</i>			
102 Receipts from Rural water supply schemes	5.01	44,99.14	(-99.89)
103 Receipts from Urban water supply schemes	2,42.73	6,53.26	(-62.84)
104 Fees, Fines etc.	2,07.98	2,66.53	(-21.97)
800 Other Receipts	31,37.43	3,20.95	(+877.54)
900 Deduct - Refunds	..	-0.08	(-100.00)
Total - 01	35,93.15	57,39.80	(-37.40)
<i>02 Sewerage and Sanitation-</i>			
103 Receipts from Sewerage Schemes	0.86	30.18	(-97.15)
800 Other Receipts	..	4.47	(-100.00)
Total - 02	0.86	34.65	(-97.52)
Total (0215)	35,94.01	57,74.45	(-37.76)
0216 Housing-			
<i>01 Government Residential Buildings-</i>			
106 General Pool accommodation	4,57.78	4,17.12	(+9.75)
800 Other Receipts	0.78	3.50	(-77.71)
Total - 01	4,58.56	4,20.62	(+9.02)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0216 Housing -			
80 <i>General-</i>			
800 Other Receipts	3.90	1.87	(+)108.56
Total - 80	3.90	1.87	(+)108.56
Total (0216)	4,62.46	4,22.49	(+)9.46
0217 Urban Development-			
02 <i>National Capital Region-</i>			
800 Other Receipts	1,28.39	20.28	(+)533.09
Total - 02	1,28.39	20.28	(+)533.09
03 <i>Integrated Development of Small and Medium Towns-</i>			
800 Other Receipts	42.69	4.61	(+)826.03
Total - 03	42.69	4.61	(+)826.03
60 <i>Other Urban Development Schemes-</i>			
191 Receipts from Municipalities etc.	1,72.58	6,03.01	(-)71.38
800 Other Receipts	1,25,05.93	99,87.23	(+)25.22
Total - 60	1,26,78.51	1,05,90.24	(+)19.72
Total (0217)	1,28,49.59	1,06,15.13	(+)21.05
0220 Information and Publicity-			
01 <i>Films-</i>			
800 Other Receipts	4.66	5.63	(-)17.23
Total - 01	4.66	5.63	(-)17.23

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14 2	2012-13 3	
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0220 Information and Publicity -			
60 Others -			
800 Other Receipts	5.20	3.74	(+39.04)
Total - 60	5.20	3.74	(+39.04)
Total (0220)	9.86	9.37	(+5.23)
0230 Labour and Employment-			
101 Receipts under Labour Laws	2.23	3.27	(-31.80)
102 Fees from registration of Trade Unions	5.71	8.51	(-32.90)
103 Fees for inspection of Steam Boilers	1,78.58	1,74.45	(+2.37)
104 Fees realised under Factory's Act	2,81.29	2,52.58	(+11.37)
106 Fees under Contract Labour (Regulation and Abolition Rules)	19.03	45.84	(-58.49)
800 Other Receipts	6,29.11	6,40.20	(-1.73)
Total (0230)	11,15.95	11,24.85	(-0.79)
0235 Social Security and Welfare-			
01 Rehabilitation-			
102 Relief and Rehabilitation of Displaced Persons and Repatriates	89.42	30.62	(+192.03)
200 Other Rehabilitation Schemes	4,72.39	4,46.86	(+5.71)
800 Other Receipts	2,06.99	2,97.97	(-30.53)
Total - 01	7,68.80	7,75.45	(-0.86)
60 Other Social Security and Welfare Programmes-			
106 Receipts from Correctional Homes	0.28	0.10	(+180.00)
800 Other Receipts	1,61.58	28.49	(+467.15)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - conold.			
0235 Social Security and Welfare -			
60 Other Social Security and Welfare Programmes -			
Total - 60	1,61.86	28.59	(+466.14)
Total (0235)	9,30.66	8,04.04	(+15.75)
0250 Other Social Services-			
101 Nutrition	0.45	1.56	(-71.15)
102 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	10,56.13	5,91.60	(+78.52)
800 Other Receipts	22.08	33.47	(-34.03)
Total (0250)	10,78.66	6,26.63	(+72.14)
Total (ii) Social Services	4,85,43.88	3,12,20.96	(+55.48)
(iii) Economic Services-			
0401 Crop Husbandry-			
103 Seeds	30.88	31.52	(-2.03)
104 Receipts from Agricultural Farms	70.38	72.58	(-3.03)
105 Sale of manures and fertilisers	3.12	4.65	(-32.90)
107 Receipts from Plant Protection Services	6.15	9.73	(-36.79)
108 Receipts from Commercial crops	2,01.07	2,35.71	(-14.70)
119 Receipts from Horticulture and Vegetable Crops	3,18.30	3,84.78	(-17.28)
800 Other Receipts	14,36.19	12,53.31	(+14.59)
900 Deduct - Refunds	-0.09	-2.36	(-96.19)
Total (0401)	20,66.00	19,89.92	(+3.82)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0403 Animal Husbandry -			
102 Receipts from Cattle and Buffalo development	1,44.43	1,06.59	(+35.50)
103 Receipts from Poultry development	6.74	2.93	(+130.03)
104 Receipts from Sheep and Wool development	5.69	3.36	(+69.35)
105 Receipts from Piggery development	27.08	20.09	(+34.79)
106 Receipts from Fodder and Feed development	71.60	17.47	(+309.85)
108 Receipts from Other Live stock development	..	0.04	(-100.00)
501 Services and Service Fees	1,74.16	1,26.61	(+37.56)
800 Other Receipts	11,42.33	1,69.26	(+574.90)
900 Deduct - Refunds	-2.11	-1.67	(+26.35)
Total (0403)	15,69.92	4,44.68	(+253.04)
0404 Dairy Development-			
800 Other Receipts	5.96	12.46	(-52.17)
Total (0404)	5.96	12.46	(-52.17)
0405 Fisheries-			
011 Rents	1,96.89	..	(+100.00)
102 Licence Fees, Fines etc.	0.99	1,51.78	(-99.35)
103 Sale of fish, fish seeds etc.	..	0.68	(-100.00)
501 Services and Service Fees	0.79	0.06	(+121.67)
800 Other Receipts	7.94	0.34	(+2235.29)
Total (0405)	2,06.61	1,52.86	(+35.16)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0406 Forestry and Wild Life -			
<i>01 Forestry-</i>			
101 Sale of timber and other forest produce	15,25.03	33.94	(+) 4393.31
102 Receipts from social and farm forestries	35.82	55.83	(-) 35.84
103 Receipts from environmental forestry	1.93	..	(+) 100.00
800 Other Receipts	5,05.84	4,88.15	(+) 3.62
Total - 01	20,68.62	5,77.92	(+) 257.94
<i>02 Environmental Forestry and Wild Life-</i>			
800 Other Receipts	0.01	0.32	(-) 96.88
Total - 02	0.01	0.32	(-) 96.88
Total (0406)	20,68.63	5,78.24	(+) 257.75
0425 Co-operation-			
101 Audit Fees	2,96.35	2,77.68	(+) 6.72
800 Other Receipts	48.12	51.20	(-) 6.02
Total (0425)	3,44.47	3,28.88	(+) 4.74
0435 Other Agricultural Programmes-			
102 Fees for quality control grading of Agricultural products	13.09	10.57	(+) 23.84
104 Soil and Water Conservation	5.60	18.20	(-) 69.23
800 Other Receipts	41,15.39	38,60.64	(+) 6.60
900 Deduct - Refunds	-1,35.21	-26.27	(+) 414.69
Total (0435)	39,98.87	38,63.14	(+) 3.51

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0515 Other Rural Development Programmes -			
101 Receipts under Panchayati Raj Acts	4.78	4.88	(-)2.05
102 Receipts from Community Development Projects	0.44	2.22	(-)80.18
800 Other Receipts	77,03.81	48,43.41	(+)59.06
900 Deduct - Refunds	..	-0.05	(-)100.00
Total (0515)	77,09.03	48,50.46	(+)58.93
0700 Major Irrigation-			
<i>01 Sirhind Canal System-(Commercial)-</i>			
101 Sale of Water for Irrigation Purposes	29.08	1,36.49	(-)78.69
102 Sale of Water for Domestic Purposes	55.92	1,71.30	(-)67.36
103 Sale of Water for Other Purposes	97.45	56.07	(+)73.80
104 Sale Proceeds from Canal Plantation	20.20	48.43	(-)58.29
106 Water Power	7,05.91	4,74.29	(+)48.84
800 Other Receipts	26,40.56	36,88.36	(-)28.41
900 Deduct - Refunds	..	-2.37	(-)100.00
Total - 01	35,49.12	45,72.57	(-)22.38
<i>07 Upper Bari Doab Canal System-(Commercial)-</i>			
101 Sale of Water for Irrigation Purposes	3.45	..	(+)100.00
Total - 07	3.45	..	(+)100.00
<i>08 Satlej Valley Project-(Commercial)-</i>			
101 Sale of Water for Irrigation Proposes	2.76	..	(+)100.00

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.	2.76	..	(+100.00)
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0700 Major Irrigation -			
08 Satlej Valley Project-(Commercial) -			
Total - 08	2.76	..	(+100.00)
09 Harike Project-(Commercial)-			
101 Sale of Water for Irrigation Proposes	5.91	..	(+100.00)
Total - 09	5.91	..	(+100.00)
80 General-			
800 Other Receipts	11,08.33	3,35.10	(+230.75)
Total - 80	11,08.33	3,35.10	(+230.75)
Total (0700)	46,69.57	49,07.67	(-4.85)
0701 Medium Irrigation-			
80 General-			
800 Other Receipts	19,23.70	1,89.51	(+915.09)
Total - 80	19,23.70	1,89.51	(+915.09)
Total (0701)	19,23.70	1,89.51	(+915.09)
0702 Minor Irrigation-			
01 Surface Water-			
800 Other Receipts	0.32	0.25	(+28.00)
Total - 01	0.32	0.25	(+28.00)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0702 Minor Irrigation -			
02 <i>Ground Water-</i>			
101 Receipts from tube wells	5.27	5.30	(-0.57)
800 Other Receipts	0.21	1.54	(-86.36)
Total - 02	5.48	6.84	(-19.88)
04 <i>Flood Control-</i>			
800 Other Receipts	0.02	..	(+100.00)
Total - 04	0.02	..	(+100.00)
80 <i>General-</i>			
800 Other Receipts	39.58	55.97	(-29.28)
Total - 80	39.58	55.97	(-29.28)
Total (0702)	45.40	63.06	(-28.01)
0851 Village and Small Industries-			
101 Industrial Estates	3.03	11.25	(-73.07)
102 Small Scale Industries	11.90	11.91	(-0.08)
104 Handicrafts Industries	0.23	2.83	(-91.87)
107 Sericulture Industries	5.07	4.61	(+9.98)
200 Other Village Industries	1.09	..	(+100.00)
800 Other Receipts	25.33	44.43	(-42.99)
Total (0851)	46.65	75.03	(-37.82)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0852 Industries-			
<i>01 Iron and Steel Industries-</i>			
101 Mining	..	8.48	(-)100.00
Total - 01	..	8.48	(-)100.00
<i>80 General-</i>			
800 Other Receipts	3,04.20	..	(+)100.00
Total - 80	3,04.20	..	(+)100.00
Total (0852)	3,04.20	8.48	(+)3487.26
0853 Non - Ferrous Mining and Metallurgical Industries-			
101 Geological Survey of India	0.90	4.35	(-)79.31
102 Mineral concession fees, rents and royalties	43,76.76	23,93.50	(+)82.86
800 Other Receipts	5.40	4.41	(+)22.45
Total (0853)	43,83.06	24,02.26	(+)82.46
1053 Civil Aviation-			
800 Other Receipts	1,40.22	0.07	(+)200214.29
Total (1053)	1,40.22	0.07	(+)200214.29
1054 Roads and Bridges-			
800 Other Receipts	1.52	2.20	(-)30.91
Total (1054)	1.52	2.20	(-)30.91
1055 Road Transport-			
101 Receipts under Rail Road Coordination	45.84	0.67	(+)6741.79
201 Government Transport Services-Punjab Roadways	1,99,13.19	2,22,41.59	(-)10.47

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
1055 Road Transport -			
800 Other Receipts	9.04	9.23	(-)2.06
Total (1055)	1,99,68.07	2,22,51.49	(-)10.26
1275 Other Communication Services-			
800 Other Receipts	0.01	0.01	..
Total (1275)	0.01	0.01	..
1452 Tourism-			
800 Other Receipts	0.11	0.02	(+)450.00
Total (1452)	0.11	0.02	(+)450.00
1456 Civil Supplies-			
800 Other Receipts	78.01.79	53.47.97	(+)45.88
900 Deduct - Refunds	-1.65	..	(+)100.00
Total (1456)	78,00.14	53,47.97	(+)45.85
1475 Other General Economic Services-			
101 Fees realised under the Monopolies and Restrictive Trade Practices Act, 1969	3.57	..	(+)100.00
102 Patent Fees	5.52	6.74	(-)18.10
103 Fees for Registration of Trade Marks	0.80	0.25	(+)220.00
104 Receipt from certification marking and testing fees	..	0.36	(-)100.00
105 Regulation of Joint Stock Companies	0.32	0.43	(-)25.58
106 Fees for stamping weights and measures	9,63.58	8,66.29	(+)11.23
108 Trade Demonstration and Publicity	..	0.50	(-)100.00
200 Regulation of other business undertakings	90.18	1,28.70	(-)29.93

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
B. Non-Tax Revenue - conold.			
(c) Other Non-Tax Revenue - conold.			
(iii) Economic Services - conold.			
1475 Other General Economic Services -			
800 Other Receipts	7,03.64	11,95.67	(-)41.15
Total (1475)	17,67.61	21,98.94	(-19.62)
Total (iii) Economic Services	5,90,19.75	4,96,67.35	(+18.83)
Total (c) Other Non-Tax Revenue	30,15,34.60	24,58,39.99	(+22.65)
Total - B.Non-Tax Revenue	31,91,49.40	26,29,20.51	(+21.39)
C. Grants-in-aid and Contributions-			
1601 Grants-in-aid from Central Government-			
<i>01 Non-Plan Grants-</i>			
104 Grants under the proviso to Article 275(1) of the Constitution	7,17,24.24	4,00,09.54	(+79.27
109 Grants towards Contribution to State Disaster Response Fund	1,93,55.00	2,77,10.50	(-)30.15
110 Election-Other Grants	..	13,00.00	(-)100.00
111 Police- Other Grants	..	11,20.00	(-)100.00
112 Police-Modernisation of Police Force	30,50.00	7,42.00	(+311.05
124 University and Higher Education --Other Grants	1,19,57.89	..	(+100.00
131 Sports and Youth Services-Physical Education	1,00.00	..	(+100.00
132 Sports and Youth Services-Youth Welfare Programme for Students	15.65	15.10	(+3.64
146 Other Social Security and Welfare	2,08.40	3,04.66	(-)31.60
800 Other Grants	..	1,82,89.23	(-)100.00
Total - 01	10,64,11.18	8,94,91.03	(+18.91

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>02 Grants for State/Union Territory Plan Schemes -</i>			
101 Block Grants -			
(i) Additional Central Assistance -Jawahar Lal Nehru Renewal Mission- Submission on Urban Infrastructure and Governance	..	18,10.43	(-)100.00
(ii) Normal Central Assistance	2,51,18.50	2,34,91.38	(+)6.93
(iii) Special Central Assistance-Border Area Development Programme	32,17.76	46,13.76	(-)30.26
(iv) Additional Central Assistance-Other Projects	97,50.00	..	(+)100.00
(v) Additional Central Assistance- National Social Assistance Programme	39,31.67	57,63.11	(-)31.78
(vi) Additional Central Assistance-Accelerated Irrigation Benefits Programme	1,81,31.17	1,14,00.00	(+)59.05
(vii) Additional Central Assistance-Jawahar Lal Nehru Renewal Mission-Urban Infrastructure for Development of Small and Medium Towns	..	1,20,04.41	(-)100.00
(viii) Additional Central Assistance-Jawahar Lal Nehru Renewal Mission-Integrated Housing and Slum Development Programme (Rural)	..	6,05.07	(-)100.00
(ix) Additional Central Assistance-National E-Governance Action Plan	..	2,90.50	(-)100.00
(x) Revamping of Civil Defence	..	1,03.00	(-)100.00
(xi) National Social Assistance Programme i.e.. Annapurna	11,23.33	..	(+)100.00
(xii) National E-Governance Action Plan	4,66.00	..	(+)100.00
(xiii) Rashtriya Krishi Vikas Yojna	89,99.00	..	(+)100.00
(xiv) Jawahar Lal Nehru National Urban Renewal Mission-Grants - in-aid for Capital Creation of Assets	1,47,63.94	..	(+)100.00
Total 101 Block Grants	8,55,01.37	6,00,81.66	(+)42.31
105 Grants for Central Road Fund	55,83.00	..	(+)100.00
106 Crop Husbandry	1,39,45.00	..	(+)100.00

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
02 Grants for State/Union Territory Plan Schemes -			
107 Other Rural Development Programmes	5,66.46	..	(+100.00)
789 Special Component Plan for Scheduled Castes	2,30.25	4,81.00	(-52.13)
800 Other Grants	..	78,56.78	(-100.00)
Total - 02	10,58,26.08	6,84,19.44	(+54.67)
03 Grants for Central Plan Schemes-			
102 Civil Supplies Schemes	30.00	7,83.28	(-96.17)
106 National Mission on Food Processing	..	3,49.50	(-100.00)
113 Animal Husbandry -Administrative Investigation and Statistics	1,59.32	..	(+100.00)
133 Sports and Youth Services -NSS	1,57.11	..	(+100.00)
137 Art and Culture-Promotion of Art and Culture	2.50	..	(+100.00)
159 Crop Husbandry-Agricultural Economics and Statistics	5.07	87.00	(-94.17)
165 Animal Husbandry-Cattle and Buffalo Development	15.00	..	(+100.00)
180 Crop Husbandry-Other Grants	..	60.00	(-100.00)
200 Wasteland Development - National Wasteland Development Programme	99.00	..	(+100.00)
203 Surveys and Statistics-Economic Advice and Statistics	6.49	13,73.81	(-99.53)
204 Minor Irrigation -Development	15.10	..	(+100.00)
206 Crop Husbandry Agricultural Engineering	..	1,00.00	(-100.00)
208 Tourism (General)Training	..	57.50	(-100.00)
211 Administration of Justice	..	25.20	(-100.00)
212 Roads and Bridges	..	31,86.00	(-100.00)
213 Archives and Archival Libraries	..	36.56	(-100.00)
215 Fisheries-Direction and Administration	7.30	..	(+100.00)

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>03 Grants for Central Plan Schemes -</i>			
216 National Programme for Youth and Adolescent Development	1,78.36	..	(+100.00
789 Special Component Plan for Scheduled Castes	60.60	3.75	(+11516.00
796 Tribal Area Sub-Plan	30.67	..	(+100.00
Total - 03	7,66.52	60,62.60	(-87.36
<i>04 Grants for Centrally Sponsored Plan Schemes-</i>			
105 Grants from Central Road Fund	..	30,39.00	(-)100.00
119 Elementary Education -Other Grants	1,22,71.85	44,75.44	(+174.20
120 Elementary Education-Teacher Training	6,85.63	6,42.19	(+6.76
121 Secondary Education-Other Grants	1,95.28	89.00	(+119.42
124 Secondary Education- Research and Training	..	43,19.41	(-)100.00
128 University and Higher Education --Other Grants	13,41.60	..	(+100.00
131 Technical Education-Polytechnic	5,76.60	..	(+100.00
133 Technical Education-Engineering, Technical College and Institutes	11,86.12	3,57.00	(+232.25
139 Public Health-Prevention and Control of Diseases	17.45	60.00	(-70.92
140 Family Welfare - Direction and Administration	69,08.88	5,12.96	(+1246.87
141 Family Welfare- Training	..	4,35.62	(-)100.00
142 Family Welfare- Rural Family Welfare Services	..	93,60.63	(-)100.00
143 Family Welfare- Urban Family Welfare Services	..	19,25.21	(-)100.00
151 Welfare of Scheduled Castes-Special Central Assistance for Scheduled Castes	..	58,59.40	(-)100.00
152 Component Plans- Welfare of Scheduled Castes-Other Grants	..	16,54.31	(-)100.00
154 Social Welfare -Child Welfare	1,64,91.18	3,86,42.78	(-57.32
155 Labour and Employment - Training of Craftsmen and Supervisors	15,29.06	57.00	(+2582.56

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
	(₹ in lakh)		
C. Grants-in-aid and Contributions - conold.			
1601 Grants-in-aid from Central Government -			
<i>04 Grants for Centrally Sponsored Plan Schemes -</i>			
160 Crop Husbandry - Other Grants	..	5,18.64	(-100.00
162 Animal Husbandry-Veterinary Services and Animal Health	5,21.10	70.00	(+)644.43
164 Animal Husbandry - Other Livestock Development	..	4,47.29	(-100.00
165 Animal Husbandry - Cattle and Buffalo Development	..	10,50.00	(-100.00
201 Administration of Justice-Other Grants	1,00,00.00	..	(+)100.00
211 Social Welfare-Women's Welfare	26.06	..	(+)100.00
213 Animal Husbandry-Feed and Fodder Development	..	7,73.62	(-100.00
214 Welfare of Backward Classes - Pre matric Scholarships	4,52.00	13,55.00	(-166.64
215 Tourist Infrastructure - Tourist Accommodation	1.00	..	(+)100.00
219 Labour-Rehabilitation	..	16.40	(-100.00
220 Administration of Justice (Other Grants)	20,00.00	79,02.00	(-74.69
221 General(Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,46,16.67	..	(+)100.00
222 General (Nutrition)-National Nutrition Mission	7.50	..	(+)100.00
789 Special Component Plan for Scheduled Castes	5,36,41.69	2,71,89.83	(+197.29
796 Tribal Area Sub-Plan	43,84.72	15,04.65	(+)191.41
800 Other Grants	3,04.49	14,11.45	(-178.43
900 Deduct - Refunds	-24.52	-84.40	(-170.95
Total - 04	12,71,34.36	11,35,84.43	(+111.93
Total (1601)	34,01,38.14	27,75,57.50	(+22.55
Total - C Grants-in-aid and Contributions	34,01,38.14	27,75,57.50	(+22.55
Total - Receipt Heads (Revenue Account)	3,51,03,53.98	3,20,51,15.15	(+9.52

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2013-14	2012-13	
1	2	3	4
(₹ in lakh)			
Receipt Heads (Capital Account)			
4000 Miscellaneous Capital Receipts-			
<i>01 Civil-</i>			
105 Retirement of Capital/Disinvestment of Cooperative Societies/Banks	50.79	20.90	(+)143.01
Total - 01	50.79	20.90	(+)143.01
Total (4000)	50.79	20.90	(+)143.01
Total - Receipt Heads (Capital Account)	50.79	20.90	(+)143.01
Total - Receipts	3,51,04,04.77	3,20,51,36.05	(+)9.52

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

The Revenue Receipts - There was a net increase of ₹ 30,52,38.83 lakh in the Revenue Receipts from ₹ 3,20,51,15.15 lakh in 2012-13 to ₹ 3,51,03,53.98 lakh in 2013-14 resulting in increase of 9.52 per cent over previous year. The overall increase is the result of prominent increase under the following heads of account :-

Head of Account	Main Reasons	
	1 Increase	2 3
	(₹ in lakh)	
0040 Taxes on Sales, Trade etc.	16,28,78.18	The overall increase under this head works out to 12.32 per cent over previous year's receipts. It is mainly due to increase of 12.66 per cent under 'Receipts under State Sales Tax Act'.
1601 Grants-in-aid from Central Government	6,25,80.64	The overall increase under this head works out to 22.55 per cent over previous year's receipts. It is mainly due to addition of new schemes of Grants-in-aid by the Union Government.
0039 State Excise	4,32,76.22	The overall increase under this head works out to 12.99 per cent over previous year's receipts. It is mainly due to increase of 11.68 per cent under 'Country Spirits'.
0041 Taxes on Vehicles	1,50,98.12	The overall increase under this head works out to 15.18 per cent over previous year's receipts. It is mainly due to increase of 25.78 per cent under 'Receipts under the State Motor Vehicles Taxation Acts'.
0044 Service Tax	1,29,30.00	The overall increase under this head works out to 21.82 per cent over previous year's receipts. It is mainly due to increase of 21.82 per cent under 'Share of net proceeds assigned to States'.
0021 Taxes on Income other than Corporation Tax	1,08,49.00	The overall increase under this head works out to 12.43 per cent over previous year's receipts. It is mainly due to increase of 12.43 per cent under 'Share of net proceeds assigned to States'.
0210 Medical and Public Health	72,85.74	The overall increase under this head works out to 92.09 per cent over previous year's receipts. It is mainly due to increase of 513.68 per cent under 'General - Other Receipts'.
0202 Education, Sports, Art and Culture	57,18.30	The overall increase under this head works out to 145.64 per cent over previous year's receipts. It is mainly due to increase of 129.51 per cent under 'Technical Education - Tutions and other Fees'.
0038 Union Excise Duties	52,29.00	The overall increase under this head works out to 11.41 per cent over previous year's receipts. It is mainly due to increase of 11.41 per cent under 'Share of net proceeds assigned to States'.
0037 Customs	48,55.00	The overall increase under this head works out to 7.20 per cent over previous year's receipts. It is mainly due to increase of 7.20 per cent under 'Share of net proceeds assigned to States'.
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits	37,48.20	The overall increase under this head works out to 212.74 per cent over previous year's receipts. It is mainly due to increase of 211.11 per cent under 'Civil - Subscriptions and Contributions'.
0211 Family Welfare	36,54.65	The overall increase under this head works out to 59912.30 per cent over previous year's receipts. It is mainly due to increase of 51532.58 per cent under 'Other Receipts'.
0059 Public Works	34,37.07	The overall increase under this head works out to 278.10 per cent over previous year's receipts. It is mainly due to increase of 739.91 per cent under 'General - Other Receipts'.
0020 Corporation Tax	32,40.00	The overall increase under this head works out to 2.22 per cent over previous year's receipts. It is mainly due to increase of 2.22 per cent under 'Share of net proceeds assigned to States'.
0515 Other Rural Development Programmes	28,58.57	The overall increase under this head works out to 58.93 per cent over previous year's receipts. It is mainly due to increase of 59.06 per cent under 'Other Receipts'.

11. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - conclud.

Head of Account	Increase	Main Reasons
1	2	3
	(₹ in lakh)	
1456 Civil Supplies	24,52.17	The overall increase under this head works out to 45.85 per cent over previous year's receipts. It is mainly due to increase of 45.88 per cent under 'Other Receipts'.
0217 Urban Development	22,34.46	The overall increase under this head works out to 21.05 per cent over previous year's receipts. It is mainly due to increase of 25.22 per cent under 'Other Receipts'.
0056 Jails	20,02.77	The overall increase under this head works out to 880.15 per cent over previous year's receipts. It is mainly due to increase of 1176.12 per cent under 'Other Receipts'.
0853 Non - Ferrous Mining and Metallurgical Industries	19,80.80	The overall increase under this head works out to 82.46 per cent over previous year's receipts. It is mainly due to increase of 82.86 per cent under 'Mineral concession fees, rents and royalties'.
0045 Other Taxes and Duties on Commodities and Services	19,61.45	The overall increase under this head works out to 39.20 per cent over previous year's receipts. It is mainly due to increase of 88.82 per cent under 'Luxury Tax'.
0701 Medium Irrigation	17,34.19	The overall increase under this head works out to 915.09 per cent over previous year's receipts. It is mainly due to increase under 'Other Receipts'.

The increase was partly set off by decrease mainly under following heads of account:-

Head of Account	Decrease	Main Reasons
1	2	3
	(₹ in lakh)	
0030 Stamps and Registration Fees	4,20,99.23	The overall decrease under this head works out to 14.42 per cent over previous year's receipts. It is mainly due to decrease of 79.85 per cent under 'Court Fees realised in stamps'.
0043 Taxes and Duties on Electricity	3,24,84.40	The overall decrease under this head works out to 15.96 per cent over previous year's receipts. It is mainly due to decrease of 40.95 per cent under 'Taxes on Consumption and Sale of Electricity'.
0055 Police	25,50.35	The overall decrease under this head works out to 31.58 per cent over previous year's receipts. It is mainly due to decrease of 62.48 per cent under 'Police Supplied to other Governments'.
1055 Road Transport	22,83.42	The overall decrease under this head works out to 10.26 per cent over previous year's receipts. It is mainly due to decrease of 10.47 per cent under 'Government Transport Services - Punjab Roadways'.
0215 Water Supply and Sanitation	21,80.44	The overall decrease under this head works out to 37.76 per cent over previous year's receipts. It is mainly due to decrease of 97.15 per cent under 'Receipts from Rural water supply schemes'.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services-						
(a) Organs of State-						
2011 Parliament/State/Union Territory Legislatures-						
<i>02 State/Union Territory Legislatures-</i>						
101 Legislative Assembly	<i>90.09</i>				16,22.70	(-11.07)
103 Legislative Secretariat	<i>15,15.29</i>				15,19.63	(+12.53)
800 Other Expenditure	<i>11.44</i>				11.44	(+70.49)
Total - 02	<i>90.09</i>				31,36.45	(+5.25)
Total (2011)	<i>90.09</i>				31,36.45	(+5.25)
2012 President, Vice-President/Governor,Administrator of Union Territories-						
<i>03 Governor/Administrator of Union Territories-</i>						
090 Secretariat	<i>2,75.23</i>				2,75.23	(+8.09)
101 Emoluments and allowances of the Governor/Administrator of Union Territories	<i>13.20</i>				13.20	(-1.64)
102 Discretionary Grants	<i>14.59</i>				14.59	(-59.42)
103 Household Establishment	<i>2,39.38</i>				2,39.38	(+10.26)
104 Sumpuary Allowances	<i>7.00</i>				7.00	(+7.69)
105 Medical Facilities	<i>41.34</i>				41.34	(-15.06)
107 Expenditure from Contract Allowance	<i>47.69</i>				47.69	(+729.39)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
A. General Services - contd.						
(a) Organs of State - contd.						
2012 President, Vice-President/Governor, Administrator of Union Territories -						
<i>03 Governor/Administrator of Union Territories -</i>						
108 Tour Expenses	7.30	..	..	7.30	7.25	(+0.69)
Total - 03	6,45.73	..	..	6,45.73	5,89.26	(+9.58)
Total (2012)	6,45.73	..	..	6,45.73	5,89.26	(+9.58)
2013 Council of Ministers-						
101 Salary of Ministers and Deputy Ministers	2,30.95	..	..	2,30.95	2,74.25	(-15.79)
104 Entertainment and Hospitality Expenses	59.78	..	..	59.78	90.50	(-33.94)
105 Discretionary grant by Ministers	28.00	..	..	28.00	28.00	..
108 Tour Expenses	52.91	..	..	52.91	36.28	(+45.84)
800 Other Expenditure	27,56.18	..	..	27,56.18	32,16.98	(-14.32)
Total (2013)	31,27.82	..	..	31,27.82	36,46.01	(-14.21)
2014 Administration of Justice-						
102 High Courts	88,57.95	..	..	88,57.95	97,53.91	(-9.19)
105 Civil and Session Courts	2,49,15.01	..	..	2,49,15.01	2,26,75.27	(+9.88)
106 Small Causes Courts	1,13.31	..	..	1,13.31	92.41	(+22.62)
108 Criminal Courts	2.92	..	..	2.92	2.23	(+30.94)
110 Administrators General and Official Trustees	16.32	..	..	16.32	15.07	(+8.29)
114 Legal Advisors and Counsels	53,67.82	..	..	53,67.82	45,32.99	(+18.42)
792 Irrecoverable Loans Written Off	..	..	..	..	0.10	(-100.00)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
A. General Services - contd.						
(a) Organs of State -concl.						
2014 Administration of Justice -						
800 Other Expenditure	5,52.26	..	..	5,52.26	4,35.88	(+26.70)
	88,57.95					
Total (2014)	3,09,67.64			3,98,25.59	3,75,07.86	(+6.18)
2015 Elections-						
101 Election Commission	15,91.02	..	..	15,91.02	3,68.61	(+331.63)
102 Electoral Officers	29,63.88	..	..	29,63.88	27,69.29	(+7.03)
105 Charges for conduct of elections to Parliament	58.84	..	..	58.84	..	(+100.00)
106 Charges for conduct of elections to State/Union Territory Legislature	1,11.53	..	..	1,11.53	10,87.12	(-89.74)
800 Other Expenditure	98.13	..	..	98.13	1,26.49	(-22.42)
Total (2015)	48,23.40			48,23.40	43,51.51	(+10.84)
	95,93.77					
Total (a) Organs of State	4,19,65.22			5,15,58.99	4,90,74.52	(+5.06)
(b) Fiscal Services-						
(ii) Collection of Taxes on Property and Capital Transactions-						
2029 Land Revenue-						
103 Land Records	4.76	..	..	1,91,39.34	1,90,29.44	(+0.58)
800 Other Expenditure	1,91,34.58	..	..	1,91,39.34	0.05	(+2940.00)
	1.52	..	..	1.52		
	4.76					
Total (2029)	1,91,36.10			1,91,40.86	1,90,29.49	(+0.59)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
A. General Services - contd.						
(b) Fiscal Services - contd.						
(ii) Collection of Taxes on Property and Capital Transactions- contd.						
2030 Stamps and Registration-						
<i>01 Stamps-Judicial-</i>						
001 Direction and Administration	1.30	..	..	1.30	4.27	(-)69.56
101 Cost of Stamps	75.00	..	..	75.00	62.67	(+)19.67
102 Expenses on Sale of Stamps	27.47	..	..	27.47	22.25	(+)23.46
Total - 01	1,03.77	..	..	1,03.77	89.19	(+)16.35
<i>02 Stamps-Non-Judicial-</i>						
101 Cost of Stamps	2,40.60	..	..	2,40.60	5,31.23	(-)54.71
102 Expenses on Sale of Stamps	14,32.14	..	..	14,32.14	18,80.67	(-)23.85
Total - 02	16,72.74	..	..	16,72.74	24,11.90	(-)30.65
Total (2030)	17,76.51	..	..	17,76.51	25,01.09	(-)28.97
	4.76					
Total (ii)Collection of Taxes on Property and Capital Transactions	2,09,12.61	..	..	2,09,17.37	2,15,30.58	(-)2.85
(iii) Collection of Taxes on Commodities and Services-						
2039 State Excise-						
001 Direction and Administration	34,66.71	..	..	34,66.71	35,72.45	(-)2.96
102 Purchase of Opium etc.	0.04	..	..	0.04	..	(+)100
Total (2039)	34,66.75	..	..	34,66.75	35,72.45	(-)2.96

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(b) Fiscal Services - contd.						
(iii) Collection of Taxes on Commodities and Services- concld.						
2040 Taxes on Sales, Trade etc.-						
001 Direction and Administration	27.27	..	..	1,07,42.64	97,75.23	(+9.90)
800 Other Expenditure	..	..	..	..	15,99.25	(-100.00)
	27.27					
Total (2040)	1,07,15.37			1,07,42.64	1,13,74.48	(-5.55)
2041 Taxes on Vehicles-						
102 Inspection of Motor Vehicles	18,90.41	..	..	18,90.41	24,16.91	(-21.78)
800 Other Expenditure	32.74	..	..	32.74	34.93	(-6.27)
Total (2041)	19,23.15			19,23.15	24,51.84	(-21.56)
2045 Other Taxes and Duties on Commodities and Services-						
103 Collection Charges-Electricity Duty	4,13.62	..	..	4,13.62	3,87.97	(+6.61)
800 Other Expenditure	4.43	..	..	4.43	..	(+100.00)
Total (2045)	4,18.05			4,18.05	3,87.97	(+7.75)
	27.27					
Total (iii)Collection of Taxes on Commodities and Services	1,65,23.32			1,65,50.59	1,77,86.74	(-6.95)
(iv) Other Fiscal Services-						
2047 Other Fiscal Services-						
103 Promotion of Small Savings	4,66.98	..	..	4,66.98	8,30.10	(-43.74)
800 Other Expenditure	0.15	..	..	0.15	0.18	(-16.67)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
A. General Services - contd.						
(b) Fiscal Services -concd.						
(iv) Other Fiscal Services- concd.						
2047 Other Fiscal Services -						
Total (2047)	4,67.13	..	..	4,67.13	8,30.28	(-)43.74
Total (iv)Other Fiscal Services	4,67.13	..	..	4,67.13	8,30.28	(-)43.74
	32.03					
Total (b) Fiscal Services	3,79,03.06	..	..	3,79,35.09	4,01,47.60	(-)5.51
(c) Interest Payment and Servicing of Debt-						
2049 Interest Payments-						
01 Interest on Internal Debt-						
101 Interest on Market Loans	37,20,80.40	..	..	37,20,80.40	29,86,98.93	(+)24.57
115 Interest on Ways and Means Advances from Reserve Bank of India	23,47.67	..	..	23,47.67	19,85.48	(+)18.24
123 Interest on Special Securities issued to National Small Savings Fund of Central Government. by State Government	20,75,75.72	..	..	20,75,75.72	20,36,03.84	(+)1.95
200 Interest on Other Internal Debts	1,74,28.31	..	..	1,74,28.31	2,14,40.25	(-)18.71
305 Management of Debt	10,32.70	..	..	10,32.70	8,29.72	(+)24.46
Total - 01	60,04,64.80	..	..	60,04,64.80	52,65,58.22	(+)14.04
03 Interest on Small Savings, Provident Funds, etc.-						
104 Interest on State Provident Funds	12,65,81.72	a	..	12,65,81.72	10,37,53.93	(+)22.00
108 Interest on Insurance and Pension Fund	37,94.59	b	..	37,94.59	36,04.86	(+)5.26
117 Interest on Defined Contribution Pension Scheme	22,78.15	c	..	22,78.15	24,01.16	(-)5.12
Total - 03	13,26,54.46	..	..	13,26,54.46	10,97,59.95	(+)20.86

a Represents the amount of expenditure transferred notionally to State Provident Funds.

b Represents the amount of expenditure transferred notionally to Insurance and Pension Fund.

c Represents expenditure transferred notionally to Defined Contribution Pension Scheme.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
A. General Services - contd.						
(c) Interest Payment and Servicing of Debt -contd.						
2049 Interest Payments -						
<i>04 Interest on Loans and Advances from Central Government-</i>						
101 Interest on Loans for State/Union Territory Plan Schemes	39,41.71	..	..	39,41.71	41,81.00	(-) <i>5.72</i>
103 Interest on Loans for Centrally sponsored Plan Schemes	1,37.72	..	..	1,37.72	1,24.37	(+) <i>10.73</i>
104 Interest on Loans for Non-Plan Schemes	3,54.56	..	..	3,54.56	3,82.51	(-) <i>7.31</i>
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	1,33,78.30	..	..	1,33,78.30	1,45,44.22	(-) <i>8.02</i>
Total - 04	1,78,12.29	..	..	1,78,12.29	1,92,32.10	(-)<i>7.38</i>
<i>05 Interest on Reserve Funds-</i>						
101 Interest on Depreciation Renewal Reserve Funds	7,03.67	d	..	7,03.67	5,16.82	(+) <i>36.15</i>
105 Interest on General and Other Reserve Funds	3,03,85.48	e	..	3,03,85.48	2,70,33.37	(+) <i>12.40</i>
Total - 05	3,10,89.15	..	..	3,10,89.15	2,75,50.19	(+)<i>12.85</i>
Total (2049)	78,20,20.70	..	..	78,20,20.70	68,31,00.46	(+)<i>14.48</i>
Total (c) Interest Payment and Servicing of Debt	78,20,20.70	..	..	78,20,20.70	68,31,00.46	(+)<i>14.48</i>
(d) Administrative Services-						
2051 Public Service Commission-						
102 State Public Service Commission	7,52.78			7,52.78	6,48.69	(+) <i>16.05</i>
103 Staff Selection Commission	3,74.70		..	3,74.70	2,87.22	(+) <i>30.46</i>
800 Other Expenditure	55.59		..	55.59	..	(+) <i>100.00</i>
	7,52.78					
Total (2051)	4,30.29	..	..	11,83.07	9,35.91	(+)<i>26.41</i>

d Represents expenditure transferred notionally to Depreciation / Renewal Reserve Funds.

e Represents expenditure transferred notionally to Un-spent State Disaster Response Fund.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2052 Secretariat - General Services-						
090 Secretariat	82,17.87	..	..	82,17.87	81,44.91	(+) <i>0.90</i>
091 Attached Offices	12,12.79	..	..	12,12.79	11,86.52	(+) <i>2.21</i>
092 Other Offices	9,76.43	5,20.31	..	14,96.74	13,03.69	(+) <i>14.81</i>
	<i>0.50</i>					
099 Board of Revenue	33,72.46	..	..	33,72.96	32,85.58	(+) <i>2.66</i>
800 Other Expenditure	9.33	..	..	9.33	12.04	(-) <i>22.51</i>
	<i>0.50</i>					
Total (2052)	1,37,88.88	5,20.31	..	1,43,09.69	1,39,32.74	(+)<i>2.71</i>
2053 District Administration-						
093 District Establishments	80.09	..	..	2,02,81.81	1,98,79.62	(+) <i>2.02</i>
	2,02,01.72	..	..	2,02,81.81	1,98,79.62	(+) <i>2.02</i>
	<i>9.00</i>	..	..	7,37.68	6,42.69	(+) <i>14.78</i>
101 Commissioners	7,28.68	..	..	7,37.68	6,42.69	(+) <i>14.78</i>
800 Other Expenditure	32,34.78	..	..	32,34.78	33,31.49	(-) <i>2.90</i>
	<i>89.09</i>					
Total (2053)	2,41,65.18	..	..	2,42,54.27	2,38,53.80	(+)<i>1.68</i>
2054 Treasury and Accounts Administration-						
095 Directorate of Accounts and Treasuries	10,13.23	..	..	10,13.23	9,87.58	(+) <i>2.60</i>
097 Treasury Establishment	24,25.14	..	..	24,25.14	23,07.90	(+) <i>5.08</i>
098 Local Fund Audit	13,54.36	..	..	13,54.36	12,89.56	(+) <i>5.02</i>

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2054 Treasury and Accounts Administration -						
800 Other Expenditure	1,86.65	..	..	1,86.65	2,09.85	(-) <i>11.06</i>
Total (2054)	49,79.38	..	..	49,79.38	47,94.89	(+)<i>3.85</i>
2055 Police-						
001 Direction and Administration	21,44.62	..	..	21,44.62	20,28.35	(+) <i>5.73</i>
003 Education and Training	38,47.28	..	..	38,47.28	42,02.75	(-) <i>8.46</i>
101 Criminal Investigation and Vigilance	2,20,14.25	..	..	2,20,14.25	1,84,45.84	(+) <i>19.35</i>
	5.00					
104 Special Police	8,26,63.89	..	..	8,26,63.89	8,13,64.26	(+) <i>1.60</i>
	70.00					
109 District Police	24,88,48.29	..	..	24,89,18.29	22,62,59.62	(+) <i>10.01</i>
	1.00					
111 Railway Police	64,22.71	..	..	64,23.71	60,14.08	(+) <i>6.81</i>
113 Welfare of Police Personnel	47,02.24	..	..	47,02.24	40,88.77	(+) <i>15.00</i>
114 Wireless and Computers	1,37,77.98	..	..	1,37,77.98	1,34,27.27	(+) <i>2.61</i>
116 Forensic Science	2,26.14	..	..	2,26.14	2,00.77	(+) <i>12.64</i>
789 Special Component Plan for Scheduled Castes	..	..	..	..	50.00	(-) <i>100.00</i>
800 Other Expenditure	37.08	5,08.95	..	5,46.03	37,41.86	(-) <i>85.41</i>
	76.00					
Total (2055)	38,46,84.48	5,08.95	..	38,52,69.43	35,98,23.57	(+)<i>7.07</i>

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2056 Jails -						
001 Direction and Administration	8,91.86	..	..	8,91.86	7,92.59	(+) <i>12.52</i>
	<i>0.06</i>					
101 Jails	1,51,54.27	..	..	1,51,54.33	1,42,25.38	(+) <i>6.53</i>
102 Jail Manufactures	2,69.30	..	..	2,69.30	2,22.76	(+) <i>20.89</i>
800 Other Expenditure	0.77	..	..	0.77	0.72	(+) <i>6.94</i>
	0.06					
Total (2056)	1,63,16.20	..	..	1,63,16.26	1,52,41.45	(+) 7.05
2057 Supplies and Disposals-						
101 Purchase	2,34.87	..	..	2,34.87	2,21.22	(+) <i>6.17</i>
800 Other Expenditure	0.01	..	..	0.01	..	(-) <i>100.00</i>
Total (2057)	2,34.88	..	..	2,34.88	2,21.22	(+) 6.17
2058 Stationery and Printing-						
001 Direction and Administration	7,70.56	..	..	7,70.56	5,76.27	(+) <i>33.72</i>
	<i>34.99</i>	..	..	
103 Government Presses	16,94.27	a	..	17,29.26	21,70.77	(-) <i>20.34</i>
	<i>75.89</i>	..	..	
104 Cost of printing by other Sources	20.65	..	..	96.54	3,87.95	(-) <i>75.12</i>
800 Other Expenditure	2,18.34	..	..	2,18.34	2,39.42	(-) <i>8.80</i>
	1,10.88					
Total (2058)	27,03.82	..	..	28,14.70	33,74.41	(-) 16.59

a Includes the amount of ₹ 19.01 lakh transferred notionally to Depreciation Reserve Funds.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2059 Public Works-						
60 <i>Other Buildings-</i>						
051 Construction	8,69.43	..	..	8,69.43	1,99.50	(+335.80)
052 Machinery and Equipment	10.88	..	..	10.88	18.42	(-40.93)
053 Maintenance and Repairs	29,68.99	..	..	29,68.99	47,05.39	(-36.90)
Total - 60	38,49.30	..	..	38,49.30	49,23.31	(-21.81)
80 General-						
001 Direction and Administration	3,55,60.51	..	..	3,55,60.51	2,69,10.43	(+32.14)
799 Suspense	-14,06.94	a	..	-14,06.94	-11,60.73	(+21.21)
800 Other Expenditure	4.05	..	..	4.05	..	(+100.00)
Total - 80	3,41,57.62	..	..	3,41,57.62	2,57,49.70	(+32.65)
Total (2059)	3,80,06.92	..	..	3,80,06.92	3,06,73.01	(+23.91)
2070 Other Administrative Services-						
003 Training	2,53.16	1,07.07	..	3,60.23	11,88.53	(-69.69)
	<i>19.63</i>	..	..	..	..	..
104 Vigilance	39,64.81	..	..	39,84.44	35,74.20	(+11.48)
106 Civil Defence	2,23.42	..	..	2,23.42	4,33.28	(-48.44)
	<i>0.05</i>	..	..	..	..	..
107 Home Guards	2,08,90.19	..	..	2,08,90.24	1,97,04.47	(+6.02)
115 Guest Houses, Government Hostels etc.	18,91.96	..	..	18,91.96	14,94.43	(+26.60)
800 Other Expenditure	5,37.53	..	..	5,37.53	4,52.91	(+18.68)

a Minus expenditure is due to excess of credit than debit during the year.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - contd.						
(d) Administrative Services -concl.						
2070 Other Administrative Services -						
	<i>19.68</i>					
Total (2070)	2,77,61.07	1,07.07	..	2,78,87.82	2,68,47.82	(+3.87)
	<i>10,48.99</i>					
Total (d) Administrative Services	51,30,71.10	11,36.33	..	51,52,56.42	47,96,98.82	(+7.41)
(e) Pensions and Miscellaneous General Services-						
2071 Pensions and Other Retirement Benefits-						
<i>01 Civil-</i>						
101 Superannuation and Retirement Allowances	38,91,27.50	..	..	38,91,27.50	37,13,53.60	(+4.79)
102 Commuted Value of Pensions	1,15,58.27	..	..	1,15,58.27	2,81,60.38	(-58.96)
104 Gratuities	5,62,81.97	..	..	5,62,81.97	6,22,14.04	(-9.53)
105 Family Pensions	9,84,00.74	..	..	9,84,00.74	7,89,98.60	(+24.56)
109 Pensions to Employees of State aided Educational Institutions	2,15,20.76	..	..	2,15,20.76	48,17.43	(+346.73)
111 Pensions to Legislators	10,73.56	..	..	10,73.56	4,02.20	(+166.92)
115 Leave Encashment Benefits	2,67,62.71	..	..	2,67,62.71	3,10,03.73	(-13.68)
117 Government Contribution for Defined Contribution Pension Scheme	2,30,00.00	..	..	2,30,00.00	1,96,77.54	(+16.88)
Total - 01	62,77,25.51	..	..	62,77,25.51	59,66,27.52	(+5.21)
Total (2071)	62,77,25.51	..	..	62,77,25.51	59,66,27.52	(+5.21)
2075 Miscellaneous General Services-						
101 Pension in lieu of resumed Jagirs, Lands, Territories etc.	0.51	..	..	0.51	0.79	(-35.44)
103 State Lotteries	44,55.01	..	..	44,55.01	82,66.40	(-46.11)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
A. General Services - conold.						
(e) Pensions and Miscellaneous General Services - conold.						
2075 Miscellaneous General Services -						
104 Pensions and awards in consideration of distinguished services	17.94	..	..	17.94	16.65	(+) <i>7.75</i>
800 Other Expenditure	2,48.96	..	..	2,48.96	2,82.71	(-) <i>11.93</i>
Total (2075)	47,22.42	..	..	47,22.42	85,66.55	(-) <i>44.87</i>
Total (e) Pensions and Miscellaneous General Services	63,24,47.93	..	..	63,24,47.93	60,51,94.07	(+) <i>4.50</i>
	79,26,95.49					
Total A.General Services	1,22,53,87.31	11,36.33	..	2,01,92,19.13	1,85,72,15.47	(+) <i>8.72</i>
B. Social Services-						
(a) Education, Sports, Art and Culture-						
2202 General Education-						
<i>01 Elementary Education-</i>						
101 Government Primary Schools	10,42,48.29	2,24,55.90	..	12,67,04.19	11,99,73.20	(+) <i>5.61</i>
102 Assistance to Non Government Primary Schools	5,07.69	..	..	5,07.69	3,65.91	(+) <i>38.75</i>
104 Inspection	12,94.19	..	..	12,94.19	10,40.84	(+) <i>24.34</i>
789 Special Component Plan for Scheduled Castes	..	3,39,73.55	..	3,39,73.55	3,28,99.56	(+) <i>3.26</i>
800 Other Expenditure	..	..	..	..	55,51.57	(-) <i>100.00</i>
Total - 01	10,60,50.17	5,64,29.45	..	16,24,79.62	15,98,31.08	(+) <i>1.66</i>
<i>02 Secondary Education-</i>						
001 Direction and Administration	44,84.80	..	..	44,84.80	48,18.16	(-) <i>6.92</i>
105 Teachers Training	3,01.27	..	1,08.24	4,09.51	8,78.58	(-) <i>53.39</i>
107 Scholarships	67.91	3,97.47	..	4,65.38	74.03	(+) <i>528.64</i>

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Total	Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Centrally Sponsored/ Central Plan Schemes			
		State Plan	3		4		
	1	2	3	4	5	6	7
(<i>₹ in lakh</i>)							
B. Social Services - contd.							
(a) Education, Sports, Art and Culture - contd.							
2202 General Education -							
02 <i>Secondary Education -</i>							
109 Government Secondary Schools	34,25,59.24	2,10,98.98	..	..	36,36,58.22	34,37,14.66	(+) <i>5.80</i>
110 Assistance to Non-Government Secondary Schools	2,21,38.48	..	..	..	2,21,38.48	2,34,49.47	(-) <i>5.59</i>
789 Special Component Plan for Scheduled Castes	..	71,12.44	..	..	71,12.44	1,59,02.19	(-) <i>55.27</i>
792 Irrecoverable Loans written off	0.23	..	..	..	0.23	..	(+) <i>100.00</i>
800 Other Expenditure	18,79.42	..	..	..	18,79.42	49,03.28	(-) <i>61.67</i>
Total - 02	37,14,31.35	2,86,08.89	1,08.24	1,08.24	40,01,48.48	39,37,40.37	(+)<i>1.63</i>
03 <i>University and Higher Education-</i>							
001 Direction and Administration	5.00	..	..	..	5.00	4.21	(+) <i>18.76</i>
	<i>18,33.33</i>	..	..	..	..	..	..
102 Assistance to Universities	1,01,50.27	27,86.63	..	..	1,47,70.23	1,51,17.49	(-) <i>2.30</i>
103 Government Colleges and Institutes	1,37,79.87	70.00	..	..	1,38,49.87	2,11,99.20	(-) <i>34.67</i>
104 Assistance to Non-Government Colleges and Institutes	1,88,99.09	..	..	..	1,88,99.09	4,09,95.04	(-) <i>53.90</i>
107 Scholarships	..	..	..	..	..	32.32	(-) <i>100.00</i>
800 Other Expenditure	46,46.83	..	..	..	46,46.83	43,26.47	(+) <i>7.40</i>
	<i>18,33.33</i>	..	..	..	..	..	..
Total - 03	4,74,81.06	28,56.63	..	..	5,21,71.02	8,16,74.73	(-)<i>36.12</i>
04 <i>Adult Education-</i>							
200 Other Adult Education Programmes	28.55	..	..	..	28.55	38.12	(-) <i>25.10</i>
Total - 04	28.55	..	..	..	28.55	38.12	(-)<i>25.10</i>

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Total	Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Centrally Sponsored/ Central Plan Schemes			
		State Plan	3		4	5	6	7
1	2	3	4	5	6	7	
	(₹ in lakh)						
B. Social Services - contd.							
(a) Education, Sports, Art and Culture - contd.							
2202 General Education -							
<i>05 Language Development-</i>							
001 Direction and Administration	12,17.76	..	1,38.00	13,55.76	12,31.15	(+10.12)	
102 Promotion of Modern Indian Languages and Literature	..	..	..	..	84.00	(-100.00)
200 Other Languages Education	31.40	..	..	31.40	40.78	(-23.00)
789 Special Component Plan for Scheduled Castes	..	..	..	..	15.00	(-100.00)
Total - 05	12,49.16	..	1,38.00	13,87.16	13,70.93	(+1.18)	
<i>80 General-</i>							
001 Direction and Administration	26,55.01	..	..	26,55.01	26,06.93	(+1.84)
107 Scholarships	1.65	..	..	1.65	2.83	(-41.70)
800 Other Expenditure	11.50	..	..	11.50	16.85	(-31.75)
Total - 80	26,68.16	..	..	26,68.16	26,26.61	(+1.58)
18,33.33							
52,89,08.45	8,78,94.97	2,46.24	61,88,82.99	63,92,81.84	(-3.19)		
2203 Technical Education-							
001 Direction and Administration	5,28.34	..	..	5,28.34	4,92.51	(+7.27)
105 Polytechnics	65,04.66	3,80.95	..	68,85.61	65,77.93	(+4.68)	
107 Scholarships	..	..	..	..	0.28	(-100.00)
789 Special Component Plan for Scheduled Castes	..	..	..	..	20.25	(-100.00)
800 Other Expenditure	25,94.71	..	..	25,94.71	66,52.80	(-61.00)
Total (2203)	96,27.71	3,80.95	..	1,00,08.66	1,37,43.77	(-27.18)	

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Total	Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Centrally Sponsored/ Central Plan Schemes			
		State Plan	3					4
1	2	3	4	5	6	7	
(<i>₹ in lakh</i>)							
B. Social Services - contd.							
(a) Education, Sports, Art and Culture -concl.							
2204 Sports and Youth Services-							
001 Direction and Administration	24,79.59	..	..	24,79.59	30,21.09	(-17.92)
101 Physical Education	2,89.79	..	..	2,89.79	3,12.79	(-7.35)
102 Youth Welfare Programmes for Students	21,33.83	..	16.87	21,50.70	19,15.62	(+12.27)	
103 Youth Welfare Programmes for Non-Students	..	2,38.10	..	2,38.10	38.91	(+511.92)	
104 Sports and Games	..	21,75.00	3,50.00	25,25.00	29,95.36	(-15.70)	
789 Special Component Plan for Scheduled Castes	..	..	..	..	81.45	(-100.00)
800 Other Expenditure	1.50	..	..	1.50	4.99	(-69.94)
Total (2204)	49,04.71	24,13.10	3,66.87	76,84.68	83,70.21	(-8.19)	
2205 Art and Culture-							
102 Promotion of Arts and Culture	28,12.42	16,04.00	..	52,30.65	9,26.78	(+464.39)	
103 Archaeology	..	..	..	..	11.60	(-100.00)
104 Archives	1,94.65	..	..	1,94.65	1,57.60	(+23.51)
105 Public Libraries	2,90.58	..	..	2,90.58	3,87.66	(-25.04)
800 Other Expenditure	1.27	..	..	1.27	1.31	(-3.05)
Total (2205)	28,12.42	16,04.00	..	57,17.15	14,84.95	(+285.01)	
Total (a) Education, Sports, Art and Culture	54,47,41.60	9,22,93.02	6,13.11	64,22,93.48	66,28,80.77	(-3.11)	

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Total	Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Centrally Sponsored/ Central Plan Schemes			
		State Plan	3					4
1	2	3	4	5	6	7	
(<i>₹ in lakh</i>)							
B. Social Services - contd.							
(b) Health and Family Welfare -							
2210 Medical and Public Health-							
<i>01 Urban Health Services - Allopathy-</i>							
001 Direction and Administration	<i>1,23.08</i>	1,49,80.67	..	..	2,66,18.06	2,43,20.32	(+9.45)
102 Employees State Insurance Schemes	1,15,14.31	..	..	..	78,58.21	80,11.43	(-1.91)
110 Hospitals and Dispensaries	4,79,37.44	..	..	9.36	4,79,46.80	4,50,07.11	(+6.53)
789 Special Component Plan for Scheduled Castes	..	44,09.34	..	..	44,09.34	42,39.84	(+4.00)
800 Other Expenditure	1.46	..	..	..	1.46	..	(+100.00)
Total - 01	<i>1,23.08</i>	1,93,90.01	9.36	9.36	8,68,33.87	8,15,78.70	(+6.44)
<i>02 Urban Health Services - Other Systems of Medicine-</i>							
101 Ayurveda	<i>0.66</i>	..	..	..	..	..	..
102 Homeopathy	23,58.82	1,30.43	..	68.47	25,58.38	21,97.91	(+16.40)
	12,37.22	..	..	14.64	12,51.86	11,49.00	(+8.95)
Total - 02	<i>0.66</i>	1,30.43	83.11	83.11	38,10.24	33,46.91	(+13.84)
<i>03 Rural Health Services - Allopathy-</i>							
102 Subsidiary Health Centres	94,78.24	..	..	..	94,78.24	1,02,95.90	(-7.94)
	<i>1.19</i>	..	..	..	..	..	..
103 Primary Health Centres	1,68,73.47	..	..	..	1,68,74.66	1,60,70.51	(+5.00)
104 Community Health Centres	67,07.57	..	..	..	67,07.57	59,39.57	(+12.93)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
B. Social Services - contd.						
(b) Health and Family Welfare - contd.						
2210 Medical and Public Health -						
03 Rural Health Services - Allopathy -						
110 Hospitals and Dispensaries	89,09.83	..	..	89,09.83	88,06.32	(+1.18)
	<i>1.19</i>					
Total - 03	4,19,69.11	..	..	4,19,70.30	4,11,12.30	(+2.09)
04 Rural Health Services - Other Systems of Medicines-						
101 Ayurveda	39,50.67	..	..	39,50.89	33,36.28	(+18.42)
102 Homeopathy	4,70.12	..	..	4,70.12	5,00.86	(-6.14)
	<i>0.22</i>					
Total - 04	44,20.79	..	..	44,21.01	38,37.14	(+15.22)
05 Medical Education, Training and Research-						
101 Ayurveda	5,50.90	..	..	5,50.90	5,13.60	(+7.26)
105 Allopathy	1,79,06.30	59.76	..	1,79,66.06	1,87,33.65	(-4.10)
	1,84,57.20	59.76	..	1,85,16.96	1,92,47.25	(-3.79)
06 Public Health-						
003 Training	4,39.46	..	..	4,39.46	3,92.14	(+12.07)
101 Prevention and Control of Diseases	1,11,70.86	..	..	1,11,70.86	1,11,29.58	(+0.37)
102 Prevention of Food Adulteration	3,48.56	..	..	3,48.56	3,29.48	(+5.79)
104 Drug Control	3,91.82	..	..	3,91.82	2,97.69	(+31.62)
107 Public Health Laboratories	4,75.71	..	..	4,75.71	4,52.77	(+5.07)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
B. Social Services - contd.						
(b) Health and Family Welfare -concl.						
2210 Medical and Public Health -						
<i>06 Public Health -</i>						
789 Special Component Plan for Scheduled Castes		54.32	..	54.32	14.48	(+275.14)
Total - 06	1,28,26.41	54.32	..	54.32	1,26,16.14	(+2.10)
<i>80 General-</i>						
004 Health Statistics and Evaluation	5,27.55	..	..	5,27.55	5,17.39	(+1,96)
800 Other Expenditure	..	22,61.00	..	22,61.00	..	(+100,00)
Total - 80	5,27.55	22,61.00	..	27,88.55	5,17.39	(+438.96)
<i>1,25.15</i>						
Total (2210)	14,91,08.52	2,18,95.52	92.47	17,12,21.66	16,22,55.83	(+5.53)
2211 Family Welfare-						
001 Direction and Administration	9,93.08	..	14,85.42	24,78.50	16,24.43	(+52.58)
003 Training	..	..	3,88.37	3,88.37	4,04.18	(-3.91)
004 Research and Evaluation	1,19.13	..	..	1,19.13	1,12.38	(+6.01)
101 Rural Family Welfare Services	22,59.69	..	1,01,37.98	1,23,97.67	1,37,59.70	(-9.90)
102 Urban Family Welfare Services	1,70.49	..	12,59.51	14,30.00	6,43.84	(+122.10)
200 Other Services and Supplies	6,15.48	..	..	6,15.48	5,86.85	(+4.88)
Total (2211)	41,57.87	..	1,32,71.28	1,74,29.15	1,71,31.38	(+1.74)
<i>1,25.15</i>						
Total (b) Health and Family Welfare	15,32,66.39	2,18,95.52	1,33,63.75	18,86,50.81	17,93,87.21	(+5.16)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
B. Social Services - contd.						
(c) Water Supply, Sanitation, Housing and Urban Development -						
2215 Water Supply and Sanitation-						
<i>01 Water Supply-</i>						
001 Direction and Administration	2,86,34.06	..	..	2,86,34.06	2,54,05.46	(+12.71
052 Machinery and Equipment	-0.81	a	..	-0.81	-1.76	(-93.98
799 Suspense	-4,05.16	b	..	-4,05.16	-3,43.22	(+18.05
800 Other Expenditure	22,09.50	..	..	22,09.50	1,48,29.89	(-85.10
Total - 01	3,04,37.59	..	..	3,04,37.59	3,98,90.37	(-23.70
Total (2215)	3,04,37.59	..	..	3,04,37.59	3,98,90.37	(-23.70
2216 Housing-						
<i>02 Urban Housing-</i>						
190 Assistance to Public Sector and Other Undertakings	1,76,88.00	..	..	1,76,88.00	..	(+100.00
Total - 02	1,76,88.00	..	..	1,76,88.00	..	(+100.00
Total (2216)	1,76,88.00	..	..	1,76,88.00	..	(+100.00
2217 Urban Development-						
<i>80 General-</i>						
001 Direction and Administration	24,57.10	..	..	24,57.10	23,93.37	(+2.66
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.	57,15.15	..	..	57,15.15	1,21,78.92	(-53.07
Total - 80	81,72.25	..	..	81,72.25	1,45,72.29	(-43.92
Total (2217)	81,72.25	..	..	81,72.25	1,45,72.29	(-43.92

a Minus expenditure is due to excess credit over debit on account of transfer of tool and plant charges.

b Minus expenditure is due to excess credit over debit during the year.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
B. Social Services - contd.						
(c) Water Supply, Sanitation, Housing and Urban Development -concl.						
Total (c) Water Supply, Sanitation, Housing and Urban Development	5,62,97.84	..	..	5,62,97.84	5,44,62.66	(+)3,37
(d) Information and Broadcasting-						
2220 Information and Publicity-						
<i>01 Films-</i>						
105 Production of films	..	17,67.68	..	17,67.68	8,42.00	(+)109.94
Total - 01	..	17,67.68	..	17,67.68	8,42.00	(+)109.94
<i>60 Others-</i>						
001 Direction and Administration	20,63.22	..	..	20,63.22	20,22.82	(+)2.00
101 Advertising and Visual Publicity	..	23.88	..	23.88	30.99	(-)22.94
103 Press Information Services	..	1.12	..	1.12	..	(+)100.00
107 Song and Drama Services	..	4.50	..	4.50	..	(+)100.00
789 Special Component Plan for Scheduled Castes	..	13.63	..	13.63	4.38	(+)211.19
800 Other Expenditure	..	1,06.28	..	1,06.28	32.69	(+)225.11
Total - 60	20,63.22	1,49.41	..	22,12.63	20,90.88	(+)5.82
Total (2220)	20,63.22	19,17.09	..	39,80.31	29,32.88	(+)35.71
Total (d) Information and Broadcasting	20,63.22	19,17.09	..	39,80.31	29,32.88	(+)35.71

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
B. Social Services - contd.						
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-						
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-						
<i>01 Welfare of Scheduled Castes-</i>						
001 Direction and Administration	19,46.88	..	..	19,46.88	17,71.37	(+9.91)
277 Education	4,23,57.30	..	21,53.70	4,45,11.00	74,38.32	(+498.40)
789 Special Component Plan for Scheduled Castes	..	1,32,13.06	1,93.32	1,34,06.38	1,40,67.26	(-4.70)
800 Other Expenditure	2,07.86	..	..	2,07.86	1,88.18	(+10.46)
Total - 01	4,45,12.04	1,32,13.06	23,47.02	6,00,72.12	2,34,65.13	(+156.01)
<i>02 Welfare of Scheduled Tribes-</i>						
277 Education	..	..	..	..	20,43.89	(-100.00)
Total - 02	..	..	..	..	20,43.89	(-100.00)
<i>03 Welfare of Backward Classes-</i>						
190 Assistance to Public Sector and Other Undertakings	..	2,88.25	..	2,88.25	8,30.55	(-65.29)
277 Education	2.13	17,30.66	53,88.50	71,21.29	1,32,55.69	(-46.28)
800 Other Expenditure	37.47	..	..	37.47	57.89	(-35.27)
Total - 03	39.60	20,18.91	53,88.50	74,47.01	1,41,44.13	(-47.35)
Total (2225)	4,45,51.64	1,52,31.97	77,35.52	6,75,19.13	3,96,53.15	(+70.27)
Total (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4,45,51.64	1,52,31.97	77,35.52	6,75,19.13	3,96,53.15	(+70.27)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
B. Social Services - contd.						
(f) Labour and Labour Welfare -						
2230 Labour and Employment -						
<i>01 Labour-</i>						
001 Direction and Administration	17,65.27	..	..	17,65.27	16,49.05	(+7.05)
102 Working Conditions and Safety	38.29	2.46	..	40.75	34.26	(+)18.94
103 General Labour Welfare	..	9.95	32.60	42.55	28.65	(+)48.52
Total - 01	18,03.56	12.41	32.60	18,48.57	17,11.96	(+7.98)
<i>02 Employment Service-</i>						
001 Direction and Administration	13,99.19	8,94.88	..	22,94.07	23,31.76	(-)1.62
789 Special Component Plan for Scheduled Castes	..	0.99	..	0.99	..	(+)100.00
Total - 02	13,99.19	8,95.87	..	22,95.06	23,31.76	(-1.57)
<i>03 Training-</i>						
001 Direction and Administration	1,03,71.87	..	..	1,03,71.87	97,71.19	(+)6.15
003 Training of Craftsmen and Supervisors	..	25.38	66.43	91.81	1,88.92	(-)51.40
789 Special Component Plan for Scheduled Castes	..	3.21	..	3.21	15.00	(-)78.60
800 Other Expenditure	11,40.85	0.06	0.10	11,41.01	16,44.43	(-)30.61
Total - 03	1,15,12.72	28.65	66.53	1,16,07.90	1,16,19.54	(-0.10)
Total (2230)	1,47,15.47	9,36.93	99.13	1,57,51.53	1,56,63.26	(+0.56)
Total (f) Labour and Labour Welfare	1,47,15.47	9,36.93	99.13	1,57,51.53	1,56,63.26	(+0.56)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
B. Social Services - contd.						
(g) Social Welfare and Nutrition -						
2235 Social Security and Welfare -						
<i>01 Rehabilitation -</i>						
202 Other Rehabilitation Schemes	3,99.00	..	..	3,99.00	..	(+)100.00
800 Other Expenditure	4,90.54	..	..	4,90.54	6,00.00	(-)18.24
Total - 01	8,89.54	..	..	8,89.54	6,00.00	(+)48.26
<i>02 Social Welfare-</i>						
001 Direction and Administration	5,09.22	..	..	5,09.22	5,79.06	(-)12.06
101 Welfare of handicapped	2,89.56	21,54.28	..	24,43.84	27,13.35	(-)9.93
102 Child Welfare	84,06.54	66,45.25	2,26,51.30	3,77,03.09	3,38,71.74	(+)11.31
103 Women's Welfare	3,93.23	42,47.60	..	46,40.83	20,22.95	(+)129.41
789 Special Component Plan for Scheduled Castes	..	1,08,69.96	..	1,08,69.96	88,76.55	(+)22.46
800 Other Expenditure	4,51.97	..	1.71	4,53.68	91.03	(-)398.39
Total - 02	1,00,50.52	2,39,17.09	2,26,53.01	5,66,20.62	4,81,54.68	(+)17.58
<i>60 Other Social Security and Welfare programmes-</i>						
102 Pensions under Social Security Schemes	5,62.51	1,47,78.26	..	1,53,40.77	2,60,40.46	(-)41.09
104 Deposit Linked Insurance Scheme-Government Provident Fund	40.87	..	..	40.87	73.22	(-)44.18
107 Swatantrata Sainik Samman Pension Scheme	10,63.55	..	..	10,63.55	11,89.07	(-)10.56
200 Other Programmes	2,35,15.54	4,09.71	..	2,39,25.25	2,03,61.04	(+)17.51
789 Special Component Plan for Scheduled Castes	..	2,11,82.70	..	2,11,82.70	1,62,93.22	(+)30.01
800 Other Expenditure	18.36	..	..	18.36	33.72	(-)45.55
Total - 60	2,52,00.83	3,63,70.67	..	6,15,71.50	6,39,90.73	(-)3.78

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
B. Social Services - contd.						
(g) Social Welfare and Nutrition - contd.						
2235 Social Security and Welfare -						
Total (2235)	3,61,40.89	6,02,87.76	2,26,53.01	11,90,81.66	11,27,45.41	(+5.62)
2236 Nutrition-						
<i>02 Distribution of Nutritious Foods and Beverages-</i>						
101 Special Nutrition Programmes	..	12,27.56	..	12,27.56	32,65.65	(-62.41)
789 Special Component Plan for Scheduled Castes	..	26,06.96	..	26,06.96	76,19.58	(-65.79)
Total - 02	..	38,34.52	..	38,34.52	1,08,85.23	(-64.77)
<i>80 General-</i>						
789 Special Component Plan for Scheduled Castes	..	1,13.53	..	1,13.53	7,78.83	(-85.42)
800 Other Expenditure	..	48.65	..	48.65	4,27.28	(-88.61)
Total - 80	..	1,62.18	..	1,62.18	12,06.11	(-86.55)
Total (2236)	..	39,96.70	..	39,96.70	1,20,91.34	(-66.95)
2245 Relief on account of Natural Calamities-						
<i>02 Floods, Cyclones etc. -</i>						
101 Gratuitous Relief	99,30.46	..	..	99,30.46	2,23.93	(+4334.63)
104 Supply of Fodder	60.00	..	..	60.00	3.65	(+1543.84)
105 Veterinary Care	40.00	..	..	40.00	8.60	(+365.12)
106 Repairs and restoration of damaged roads and bridges	39,55.88	..	..	39,55.88	..	(+100.00)
107 Repairs and restoration of damaged Government Office Buildings	2,06.00	..	..	2,06.00	..	(+100.00)
109 Repairs and restoration of damaged water supply, drainage and sewerage works	1,23.00	..	..	1,23.00	..	(+100.00)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
B. Social Services - contd.						
(g) Social Welfare and Nutrition -concl.						
2245 Relief on account of Natural Calamities -						
<i>02 Floods, Cyclones etc. -</i>						
111 Ex-gratia payments to bereaved families	17.00	..	..	17.00	3.50	(+)385.71
112 Evacuation of population	35.86	..	..	35.86	..	(+) 100.00
113 Assistance for repairs/reconstruction of Houses	24,35.96	..	..	24,35.96	1,57.60	(+)1445.66
117 Assistance to Farmers for purchase of live stock	..	..	..	..	3.72	(-)100.00
122 Repairs and restoration of damaged irrigation and flood control works	67,87.93	..	..	67,87.93	6,19.51	(+)995.69
Total - 02	2,35,92.09	..	..	2,35,92.09	10,20.51	(+)2211.79
<i>05 State Disaster Response Fund-</i>						
101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund	2,58,06.00	..	..	2,58,06.00	3,62,80.50	(-)28.87
901 Deduct-Amount met from State Disaster Response Fund	-2,35,92.09	..	..	-2,35,92.09	-10,20.51	(+)2211.79
Total - 05	22,13.91	..	..	22,13.91	3,52,59.99	(-)93.72
<i>80 General-</i>						
102 Management of Natural Disasters, Contingency Plans in disaster prone areas	3,74.34	..	..	3,74.34	2,93.66	(+)27.47
800 Other Expenditure	59,10.19	..	..	59,10.19	4,10.69	(+)1339.09
Total - 80	62,84.53	..	..	62,84.53	7,04.35	(+)792.25
Total (2245)	3,20,90.53	..	..	3,20,90.53	3,69,84.85	(-)13.23
Total (g) Social Welfare and Nutrition	6,82,31.42	6,42,84.46	2,26,53.01	15,51,68.89	16,18,21.60	(-)4.11

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
B. Social Services - conclud.						
(h) Others -						
2250 Other Social Services-						
102 Administration of Religious and Charitable Endowments, Acts	39.54	..	..	39.54	34.22	(+) 15.55
800 Other Expenditure	..	..	..	..	3.64	(-) 100.00
Total (2250)	39.54	..	..	39.54	37.86	(+) 4.44
2251 Secretariat - Social Services-						
090 Secretariat	21,91.60	..	..	21,91.60	21,53.52	(+) 1.77
800 Other Expenditure	16.10	..	..	16.10	4.00	(+) 302.50
Total (2251)	22,07.70	..	..	22,07.70	21,57.52	(+) 2.33
Total (h) Others	22,47.24	..	..	22,47.24	21,95.38	(+) 2.36
47,70.90						
Total B.Social Services	88,61,14.82	19,65,58.99	4,44,64.52	1,13,19,09.23	1,11,89,96.91	(+) 1.15
C. Economic Services-						
(a) Agriculture and Allied Activities-						
2401 Crop Husbandry-						
001 Direction and Administration	2.84	2,39,91.59	..	3,89,27.25	2,33,55.53	(+) 66.67
102 Food grain crops	..	..	..	..	22,00.00	(-) 100.00
103 Seeds	..	..	..	..	2,37.50	(-) 100.00
108 Commercial Crops	..	..	..	..	56.08	(-) 100.00
109 Extension and Farmers' Training	..	1,50.56	..	1,50.56	1,27.70	(+) 17.90
111 Agricultural Economics and Statistics	..	..	39.80	39.80	54.07	(-) 26.39

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
C. Economic Services - contd.						
(a) Agriculture and Allied Activities - contd.						
2401 Crop Husbandry -						
113 Agricultural Engineering	..	..	..	..	10.80	(-100.00)
119 Horticulture and Vegetable Crops	38,01.63	11,86.88	8.39	49,96.90	52,15.37	(-4.19)
789 Special Component Plan for Scheduled Castes	..	14,81.98	..	14,81.98	11,54.55	(+28.36)
800 Other Expenditure	3.02	..	..	3.02	12.48	(-75.80)
2.84						
Total (2401)	1,87,37.47	2,68,11.01	48.19	4,55,99.51	3,24,24.08	(+40.63)
2402 Soil and Water Conservation-						
001 Direction and Administration	47,82.41	..	..	47,82.41	45,38.57	(+5.37)
102 Soil Conservation	..	47,83.84	..	47,83.84	47,17.08	(+1.42)
789 Special Component Plan for Scheduled Castes	..	2,95.65	..	2,95.65	7,51.82	(-60.68)
Total (2402)	47,82.41	50,79.49	..	98,61.90	1,00,07.47	(-1.45)
2403 Animal Husbandry-						
001 Direction and Administration	2,99,66.60	..	..	2,99,66.60	2,89,59.47	(+3.48)
101 Veterinary Services and Animal Health	..	0.10	86.50	86.60	5,10.85	(-83.05)
103 Poultry Development	..	..	..	..	58.38	(-100.00)
105 Piggery Development	..	..	..	..	10.83	(-100.00)
106 Other Live Stock Development	..	..	..	..	8.62	(-100.00)
107 Fodder and Feed Development	..	..	2,73.63	2,73.63	16.00	(+1610.19)
113 Administrative Investigation and Statistics	..	..	73.72	73.72	3,94.95	(-81.33)
789 Special Component Plan for Scheduled Castes	..	0.58	14.63	15.21	4,66.96	(-96.74)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
C. Economic Services - contd.						
(a) Agriculture and Allied Activities - contd.						
2403 Animal Husbandry -						
800 Other Expenditure	4.03	..	..	4.03	5.26	(-23.38)
Total (2403)	2,99,70.63	0.68	4.48.48	3,04,19.79	3,04,31.32	(-0.04)
2404 Dairy Development-						
001 Direction and Administration	9,77.34	..	..	9,77.34	9,01.61	(+8.40)
102 Dairy Development Projects	..	4,93.75	..	4,93.75	8,75.00	(-43.57)
109 Extension and Training	..	7.22	..	7.22	9,33.33	(-99.23)
789 Special Component Plan for Scheduled Castes	..	81.25	..	81.25	2,95.00	(-72.46)
Total (2404)	9,77.34	5,82.22	..	15,59.56	30,04.94	(-48.10)
2405 Fisheries-						
001 Direction and Administration	15,58.30	..	..	15,58.30	14,16.83	(+9.99)
109 Extension and Training	..	30.00	..	30.00	73.00	(-58.90)
Total (2405)	15,58.30	30.00	..	15,88.30	14,89.83	(+6.61)
2406 Forestry and Wild Life-						
<i>01 Forestry-</i>						
001 Direction and Administration	1,76.78	..	..	1,76.78	75,93.40	(+12.95)
102 Social and Farm Forestry	84,00.11	..	..	85,76.89	50,61.32	(-70.79)
	..	14,78.62	..	14,78.62	50,61.32	(-70.79)
	1,76.78					
Total - 01	84,00.11	14,78.62	..	1,00,55.51	1,26,54.72	(-20.54)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)	
	Non-Plan	Plan		Total			
		State Plan	Centrally Sponsored/ Central Plan Schemes				
1	2	3	4	5	6	7	
			(₹ in lakh)				
C. Economic Services - contd.							
(a) Agriculture and Allied Activities - contd.							
2406 Forestry and Wild Life -							
02 <i>Environmental Forestry and Wild Life -</i>							
111 Zoological Park	..	3,18.53	..	3,18.53	10,46.06	(-)69.55	
112 Public Gardens	35.29	..	..	35.29	33.64	(+)4.90
Total - 02	35.29	3,18.53	..	3,53.82	10,79.70	(-)67.23	
	<i>1,76.78</i>						
Total (2406)	84,35.40	17,97.15	..	1,04,09.33	1,37,34.42	(-)24.21	
2415 Agricultural Research and Education-							
01 <i>Crop Husbandry-</i>							
120 Assistance to Other Institutions	39,96.00	2,40,00.00	..	2,79,96.00	2,09,84.00	(+)33.42	
277 Education	1,63.70	..	..	1,63.70	1,50.38	(+)8.86
Total - 01	41,59.70	2,40,00.00	..	2,81,59.70	2,11,34.38	(+)33.24	
03 <i>Animal Husbandry-</i>							
120 Assistance to Other Institutions	54,00.00	..	..	54,00.00	54,00.00	..
Total - 03	54,00.00	..	..	54,00.00	54,00.00	..
Total (2415)	95,59.70	2,40,00.00	..	3,35,59.70	2,65,34.38	(+)26.48	
2425 Co-operation-							
001 Direction and Administration	<i>0.71</i>	..	..	..	60,60.52	(+)0.56
101 Audit of Co-operatives	60,94.04	..	..	60,94.75	23,58.52	(+)5.20
800 Other Expenditure	24,81.22	..	..	24,81.22	0.91	(+)2762.64
	26.05	..	..	26.05		

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
C. Economic Services - contd.						
(a) Agriculture and Allied Activities -concd.						
2425 Co-operation -						
Total (2425)	<i>0.71</i>				84,19.95	(+2.16)
2435 Other Agricultural Programmes-						
<i>01 Marketing and Quality Control-</i>						
101 Marketing facilities	6,90.59			6,90.59	5,13.36	(+34.52)
Total - 01	6,90.59			6,90.59	5,13.36	(+34.52)
Total (2435)	<i>1,80.33</i>			6,90.59	5,13.36	(+34.52)
Total (a) Agriculture and Allied Activities	8,33,13.15	5,83,00.55	4,96.67	14,22,90.70	12,65,59.75	(+12.43)
(b) Rural Development-						
2501 Special Programmes for Rural Development-						
<i>01 Integrated Rural Development Programme-</i>						
001 Direction and Administration		4,55.35	1,30.77	5,86.12	5,43.57	(+7.83)
789 Special Component Plan for Scheduled Castes		88.75		88.75	1,20.67	(-26.45)
Total - 01		5,44.10	1,30.77	6,74.87	6,64.24	(+1.60)
Total (2501)		5,44.10	1,30.77	6,74.87	6,64.24	(+1.60)
2515 Other Rural Development Programmes-						
001 Direction and Administration	6,75,69.27			6,75,69.27	5,11,69.89	(+32.05)
102 Community Development	3,20.33			3,20.33	3,38.33	(-5.32)
789 Special Component Plan for Scheduled Castes		17,62.60		17,62.60	12,18.10	(+44.70)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
			(₹ in lakh)			
C. Economic Services - contd.						
(b) Rural Development - contd.						
2515 Other Rural Development Programmes -						
799 Suspense	-3,23.01	a	..	..	-3,23.01	(-)29.79
800 Other Expenditure	..		4,47.99	..	4,47.99	(-)23.77
Total (2515)	6,75,66.59		22,10.59	..	6,97,77.18	(+)32.02
Total (b) Rural Development	6,75,66.59		27,54.69	1,30.77	7,04,52.05	(+)31.64
(d) Irrigation and Flood Control-						
2700 Major Irrigation-						
<i>01 Sirhind Canal System (Commercial)-</i>						
001 Direction and Administration	3,55,38.03		..	..	3,55,38.03	(+)9.84
799 Suspense	9.38		..	..	9.38	(-)268.40
800 Other Expenditure	7,74.79		..	..	7,74.79	(+)3.09
Total - 01	3,63,22.20		..	..	3,63,22.20	(+)9.73
<i>02 Ranjit Sagar Dam (Commercial)-</i>						
001 Direction and Administration	3,28,62.01		..	..	3,28,62.01	(+)7.66
Total - 02	3,28,62.01		..	..	3,28,62.01	(+)7.66
<i>03 Satluj Yamuna Link (SYL) (Commercial)-</i>						
800 Other Expenditure	17,44.99		..	..	17,44.99	..
Total - 03	17,44.99		..	..	17,44.99	..
<i>04 Beas Project Unit-I (BSL) (Commercial)-</i>						
001 Direction and Administration	78,89.41		..	..	78,89.41	(+)29.07
800 Other Expenditure	12,15.48		..	..	12,15.48	(+)100.00

a Minus expenditure is due to excess credit over debit during the year.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2700 Major Irrigation -						
<i>04 Beas Project Unit-I (BSL) (Commercial) -</i>						
Total - 04	91,04.89	..	..	91,04.89	61,12.63	(+)48.95
<i>07 Upper Bari Doab Canal System (Commercial)-</i>						
800 Other Expenditure	71.91	..	..	71.91	71.91	..
Total - 07	71.91	..	..	71.91	71.91	..
<i>08 Satluj Valley Project (Commercial)-</i>						
800 Other Expenditure	21.10	..	..	21.10	21.10	..
Total - 08	21.10	..	..	21.10	21.10	..
<i>09 Harike Project (Commercial)-</i>						
800 Other Expenditure	75.90	..	..	75.90	75.90	..
Total - 09	75.90	..	..	75.90	75.90	..
<i>10 Banur Canal System (Commercial)-</i>						
800 Other Expenditure	0.21	..	..	0.21	0.21	..
Total - 10	0.21	..	..	0.21	0.21	..
<i>11 Shah Nehar Canal System (Commercial)-</i>						
800 Other Expenditure	1,95.50	..	..	1,95.50	1,95.49	(+)0.01
Total - 11	1,95.50	..	..	1,95.50	1,95.49	(+)0.01
<i>13 Shah Nehar Feeder(Commercial)-</i>						
800 Other Expenditure	..	..	..	..	-3.71	(-)100.00
Total - 13	..	..	..	..	-3.71	(-)100.00

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Total	Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total			
		State Plan	Centrally Sponsored/ Central Plan Schemes				
1	2	3	4	5	6	7	
(<i>₹ in lakh</i>)							
C. Economic Services - contd.							
(d) Irrigation and Flood Control - contd.							
2700 Major Irrigation -							
<i>14 Madhopur Beas Link Project (Commercial)-</i>							
800 Other Expenditure	25.28	..	..	25.28	25.28	25.28	..
Total - 14	25.28	..	..	25.28	25.28	25.28	..
<i>15 Utilization of Surplus Ravi Beas Water (Commercial)-</i>							
800 Other Expenditure	77.50	..	..	77.50	77.50	77.50	..
Total - 15	77.50	..	..	77.50	77.50	77.50	..
<i>16 Sirhind Feeder Project (Commercial)-</i>							
800 Other Expenditure	44.79	..	..	44.79	44.79	44.79	..
Total - 16	44.79	..	..	44.79	44.79	44.79	..
<i>17 Ghaggar Canal (Commercial)-</i>							
800 Other Expenditure	1.06	..	..	1.06	1.06	1.06	..
Total - 17	1.06	..	..	1.06	1.06	1.06	..
<i>18 Gurgaon Canal (Commercial)-</i>							
800 Other Expenditure	0.19	..	..	0.19	0.19	0.19	..
Total - 18	0.19	..	..	0.19	0.19	0.19	..
<i>19 Lining of Channels (Commercial)-</i>							
800 Other Expenditure	23,40.14	..	..	23,40.14	23,40.14	23,40.14	..
Total - 19	23,40.14	..	..	23,40.14	23,40.14	23,40.14	..
<i>20 Garshankar Lift Irrigation Scheme (Commercial)-</i>							
800 Other Expenditure	0.87	..	..	0.87	0.87	0.87	..

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
<i>(₹ in lakh)</i>						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2700 Major Irrigation -						
20 <i>Garshankar Lift Irrigation Scheme (Commercial) -</i>						
Total - 20	0.87	..	..	0.87	0.87	..
21 <i>Garhi Lift Irrigation Scheme (Commercial)-</i>						
800 Other Expenditure	0.91	..	..	0.91	0.91	..
Total - 21	0.91	..	..	0.91	0.91	..
80 <i>General-</i>						
800 Other Expenditure	26.90	..	..	26.90	26.90	..
Total - 80	26.90	..	..	26.90	26.90	..
Total (2700)	8,29,16.35	..	..	8,29,16.35	7,43,60.95	(+11.51)
2701 Medium Irrigation-						
05 <i>Lining of Channels - Phase-II (Commercial)-</i>						
800 Other Expenditure	18,64.57	..	..	18,64.57	18,64.57	..
Total - 05	18,64.57	..	..	18,64.57	18,64.57	..
06 <i>Extension of Phase-II Kandi Canal from Hoshiarpur to Balachaur</i> <i>(Commercial)-</i>						
800 Other Expenditure	48.01	..	..	48.01	48.01	..
Total - 06	48.01	..	..	48.01	48.01	..

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
<i>(₹ in lakh)</i>						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
<i>13 Construction of new Distributaries Minor (Commercial)-</i>						
800 Other Expenditure	17,47.14	..	..	17,47.14	17,46.30	(+0.05)
Total - 13	17,47.14	..	..	17,47.14	17,46.30	(+0.05)
<i>24 Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial)-</i>						
800 Other Expenditure	29.07	..	..	29.07	29.07	..
Total - 24	29.07	..	..	29.07	29.07	..
<i>25 Raising Lining of Bhakra Main Line for Providing Free Board (Commercial)-</i>						
800 Other Expenditure	15.89	..	..	15.89	15.89	..
Total - 25	15.89	..	..	15.89	15.89	..
<i>26 Providing Irrigation Facilities to Punjab Areas Under S.Y.L. Project (Commercial)-</i>						
800 Other Expenditure	4,57.53	..	..	4,57.53	4,57.53	..
Total - 26	4,57.53	..	..	4,57.53	4,57.53	..
<i>27 Canalization of Navin and Mughali Kuths (Commercial)-</i>						
800 Other Expenditure	0.61	..	..	0.61	0.60	(+) 1.67
Total - 27	0.61	..	..	0.61	0.60	(+) 1.67
<i>28 Running of Balanpur Canal (Commercial)-</i>						
800 Other Expenditure	1.07	..	..	1.07	1.07	..

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
<i>(₹ in lakh)</i>						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
28 <i>Running of Balanpur Canal (Commercial) -</i>						
Total - 28	1.07	..	..	1.07	1.07	..
29 <i>Construction of Acqueduct-Cum-VR Bridge at RD-29500 of Dhudal Branch Crossing Ghaggar River (Commercial)-</i>	13.09	..	..	13.09	13.09	..
Total - 29	13.09	..	..	13.09	13.09	..
32 <i>Setting Up of Irrigation Management Training Institute (Commercial)-</i>	37.95	..	..	37.95	37.95	..
Total - 32	37.95	..	..	37.95	37.95	..
37 <i>Extension of Non-Perennial Irrigation to Areas in UBDC (Commercial)-</i>	38.73	..	..	38.73	38.73	..
Total - 37	38.73	..	..	38.73	38.73	..
38 <i>Utilisation of Surplus Ravi Beas Water (Commercial)-</i>	1,03.80	..	..	1,03.80	1,03.80	..
Total - 38	1,03.80	..	..	1,03.80	1,03.80	..
39 <i>Extension and Improvement of Shah Nahar Canal Remodelling and Lining (Commercial)-</i>	12,72.98	..	..	12,72.98	12,72.98	..
800 Other Expenditure						

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
39 <i>Extension and Improvement of Shah Nahar Canal Remodelling and Lining (Commercial) -</i>						
Total - 39	12,72.98	..	..	12,72.98	12,72.98	..
40 Modernisation of Existing Canals Providing Gates and Gearings (Commercial)-						
800 Other Expenditure	7,27.67	..	..	7,27.67	7,27.67	..
Total - 40	7,27.67	..	..	7,27.67	7,27.67	..
80 General-						
001 Direction and Administration	91,57.53	..	..	91,57.53	..	(+100.00
799 Suspense	-2.07	..	..	-2.07	1.97	(-205.08
800 Other Expenditure	89,23.14	..	..	89,23.14	13,97.17	(+538.66
Total - 80	1,80,78.60	..	..	1,80,78.60	13,99.14	(+1192.12
Total (2701)	2,44,36.71	..	..	2,44,36.71	77,56.40	(+215.05
2702 Minor Irrigation-						
03 Maintenance-						
102 Lift Irrigation Scheme	24,79.80	..	..	24,79.80	21,91.67	(+13.15
103 Tubewells	1,25,96.13	..	..	1,25,96.13	1,15,01.72	(+9.52
800 Other Expenditure	1.18	..	..	1.18	6.06	(-80.53
Total - 03	1,50,77.11	..	..	1,50,77.11	1,36,99.45	(+10.06
Total (2702)	1,50,77.11	..	..	1,50,77.11	1,36,99.45	(+10.06

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control -concd.						
2711 Flood Control and Drainage-						
<i>01 Flood Control-</i>						
001 Direction and Administration	1,17,49.85	..	..	1,17,49.85	1,12,45.56	(+) <i>4.48</i>
799 Suspense	8.90	..	..	8.90	20.44	(-) <i>56.46</i>
800 Other Expenditure	0.65	..	..	0.65	0.20	(+) <i>225.00</i>
Total - 01	1,17,59.40	..	..	1,17,59.40	1,12,66.20	(+)<i>4.38</i>
Total (2711)	1,17,59.40	..	..	1,17,59.40	1,12,66.20	(+)<i>4.38</i>
Total (d) Irrigation and Flood Control	13,41,89.57	..	..	13,41,89.57	10,70,83.00	(+)<i>25.31</i>
(e) Energy-						
2801 Power-						
<i>80 General-</i>						
800 Other Expenditure	48,15,00.00 a*	..	..	48,15,00.00	50,59,39.00	(-) <i>4.83</i>
Total - 80	48,15,00.00	..	..	48,15,00.00	50,59,39.00	(-)<i>4.83</i>
Total (2801)	48,15,00.00	..	..	48,15,00.00	50,59,39.00	(-)<i>4.83</i>
2810 New and Renewable Energy-						
001 Direction and Administration	78.03	..	..	78.03	84.10	(-) <i>7.22</i>
Total (2810)	78.03	..	..	78.03	84.10	(-)<i>7.22</i>
Total (e) Energy	48,15,78.03	..	..	48,15,78.03	50,60,23.10	(-)<i>4.83</i>

a Includes ₹ 10,42,46.15 lakh transferred notionally by Punjab State Power Corporation Limited to State Government on account of electricity duty (Refer page no. 60).

* Includes ₹ 1,84,00.00 lakh transferred notionally by Punjab State Power Corporation Limited to State Government on account of guarantee fee (Refer page no. 56).

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹</i> in lakh)						
C. Economic Services - contd.						
(f) Industry and Minerals -						
2851 Village and Small Industries-						
001 Direction and Administration	40,56.16	..	32.97	40,89.13	54,34.37	(-)24.75
102 Small Scale Industries	..	..	..	..	0.10	(-)100.00
105 Khadi and Village Industries	4,00.00	..	..	4,00.00	6,26.38	(-)36.14
107 Sericulture Industries	2,45.13	..	..	2,45.13	1,97.66	(+)24.02
789 Special Component Plan for Scheduled Castes	..	..	1,00.00	1,00.00	50.00	(+)100.00
800 Other Expenditure	0.63	..	..	0.63	6,40.30	(-)99.90
Total (2851)	47,01.92	..	1,32.97	48,34.89	69,48.81	(-)30.42
2852 Industries-						
80 <i>General-</i>						
800 Other Expenditure	2,94.60	3,30.00	..	6,24.60	..	(+)100.00
Total - 80	2,94.60	3,30.00	..	6,24.60	..	(+) 100.00
Total (2852)	2,94.60	3,30.00	..	6,24.60	..	(+) 100.00
2853 Non-ferrous Mining and Metallurgical Industries-						
02 <i>Regulation and Development of Mines-</i>						
102 Mineral Exploration	3,21.57	..	..	3,21.57	2,65.22	(+)21.25
Total - 02	3,21.57	..	..	3,21.57	2,65.22	(+)21.25
Total (2853)	3,21.57	..	..	3,21.57	2,65.22	(+)21.25
Total (f) Industry and Minerals	53,18.09	3,30.00	1,32.97	57,81.06	72,14.03	(-)19.86

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
C. Economic Services - contd.						
(g) Transport -						
3053 Civil Aviation -						
80 General-						
001 Direction and Administration	50.60	..	..	50.60	48.70	(+) <i>3.90</i>
003 Training and Education	1,11.04	..	..	1,11.04	1,81.16	(-) <i>38.71</i>
800 Other Expenditure	19,03.84	..	..	19,03.84	15,83.22	(+) <i>20.25</i>
Total - 80	20,65.48	..	..	20,65.48	18,13.08	(+) <i>13.92</i>
Total (3053)	20,65.48	..	..	20,65.48	18,13.08	(+) <i>13.92</i>
3054 Roads and Bridges-						
03 State Highways-						
337 Road Works	3,13,43.99	..	..	3,13,43.99	2,92,32.11	(+) <i>7.22</i>
800 Other Expenditure	39.07	..	..	39.07	..	(+) <i>100.00</i>
Total - 03	39.07	..	..	39.07	..	(+)<i>100.00</i>
Total - 03	3,13,43.99	..	..	3,13,83.06	2,92,32.11	(+) <i>7.36</i>
80 General-						
001 Direction and Administration	58,02.30	..	..	58,02.30	1,02,94.21	(-) <i>43.64</i>
052 Machinery and Equipment	-10.88 a	..	..	-10.88	-18.42	(-) <i>40.93</i>
799 Suspense	-3,20.80 b	..	..	-3,20.80	3,85.74	(-) <i>183.16</i>
Total - 80	54,70.62	..	..	54,70.62	1,06,61.53	(-) <i>48.69</i>
Total (3054)	39.07	..	..	3,68,53.68	3,98,93.64	(-) <i>7.62</i>
a	Minus expenditure is due to excess of credit over debit on account of tool and plant charges during the year.					
b	Minus expenditure is due to excess credit over debit during the year.					

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(<i>₹ in lakh</i>)						
C. Economic Services - contd.						
(g) Transport -contd.						
3055 Road Transport -						
001 Direction and Administration	11,56.16	..	..	11,56.16	13,08.11	(-11.62)
201 Government Transport Services-Punjab Roadways	2,69,98.16 a	..	..	2,69,98.16	2,70,51.28	(-0.20)
800 Other Expenditure	99.96	..	..	99.96	86.97	(+14.94)
Total (3055)	2,82,54.28	..	..	2,82,54.28	2,84,46.36	(-0.68)
	<i>39.07</i>					
Total (g) Transport	6,71,34.37	..	..	6,71,73.44	7,01,53.08	(-4.25)
(i) Science, Technology and Environment-						
3425 Other Scientific Research-						
60 Others-						
200 Assistance to Other Scientific Bodies	2,08.20	50.00	..	2,58.20	4,64.30	(-44.39)
789 Special Component Plan for Scheduled Castes	..	50.00	..	50.00	..	(+100.00)
Total - 60	2,08.20	1,00.00	..	3,08.20	4,64.30	(-33.62)
Total (3425)	2,08.20	1,00.00	..	3,08.20	4,64.30	(-33.62)
3435 Ecology and Environment-						
03 Environmental Research and Ecological Regeneration-						
800 Other Expenditure	44.55	3,00.00	..	3,44.55	86.11	(+300.13)
Total - 03	44.55	3,00.00	..	3,44.55	86.11	(+300.13)
Total (3435)	44.55	3,00.00	..	3,44.55	86.11	(+300.13)
Total (i) Science, Technology and Environment	2,52.75	4,00.00	..	6,52.75	5,50.41	(+18.59)

a Includes ₹ 2,02.90 lakh on account of notional adjustment against Depreciation Reserve Funds and General and other Reserve Funds.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
	(₹ in lakh)					
C. Economic Services - contd.						
(j) General Economic Services -						
3451 Secretariat - Economic Services-						
090 Secretariat	6,18.07	..	..	6,18.07	5,30.15	(+16.58
092 Other Offices	1,55.23	..	..	1,55.23	1,64.66	(-5.73
101 Planning Commission/Planning Board	5,35.27	53,87.81	..	59,23.08	33,11.51	(+78.86
789 Special Component Plan for Scheduled Castes	..	16,36.10	..	16,36.10	11,98.19	(+36.55
800 Other Expenditure	0.82	7.10	..	7.92	4.01	(+97.51
Total (3451)	13,09.39	70,31.01	..	83,40.40	52,08.52	(+60.13
3452 Tourism-						
<i>01 Tourist Infrastructure-</i>						
102 Tourist Accommodation	..	1,25.00	..	1,25.00	..	(+ 100.00
Total - 01	..	1,25.00	..	1,25.00	..	(+ 100.00
<i>80 General-</i>						
001 Direction and Administration	1,48.98	..	..	1,48.98	24,35.13	(-93.88
800 Other Expenditure	0.84	..	..	0.84	..	(+ 100.00
Total - 80	1,49.82	..	..	1,49.82	24,35.13	(-93.85
Total (3452)	1,49.82	1,25.00	..	2,74.82	24,35.13	(-88.71
3454 Census Surveys and Statistics-						
<i>02 Surveys and Statistics-</i>						
201 National Sample Survey Organisation	1,23.10	..	..	1,23.10	1,38.34	(-111.02
204 Central Statistical Organisation	18,31.03	58.80	11,15.61	30,05.44	19,75.63	(+52.13
800 Other Expenditure	1,05.74	..	..	1,05.74	0.84	(+12488.10

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS- contd.
(*Figures in italics represent charged expenditure*)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
C. Economic Services - conclud.						
(j) General Economic Services -conclud.						
3454 Census Surveys and Statistics -						
<i>02 Surveys and Statistics -</i>						
Total - 02	20,59.87	58.80	11,15.61	32,34.28	21,14.81	(+52.93)
Total (3454)	20,59.87	58.80	11,15.61	32,34.28	21,14.81	(+52.93)
3456 Civil Supplies-						
001 Direction and Administration	1,08,75.26	..	..	1,08,75.26	1,07,11.74	(+1.53)
102 Civil Supplies Scheme	..	1,16.50	3,49.50	4,66.00	..	(+ 100.00)
103 Consumer Subsidies	3,30,00.00	..	..	3,30,00.00	..	(+ 100.00)
800 Other Expenditure	13,36.12	33.23	..	13,69.35	2,33,69.22	(-94.14)
Total (3456)	4,52,11.38	1,49.73	3,49.50	4,57,10.61	3,40,80.96	(+34.12)
3475 Other General Economic Services-						
106 Regulation of Weights and Measures	2,94.49	..	..	2,94.49	2,68.29	(+9.77)
800 Other Expenditure	0.12	..	..	0.12	..	(+ 100.00)
Total (3475)	2,94.61	..	..	2,94.61	2,68.29	(+9.81)
Total (j) General Economic Services	4,90,25.07	73,64.54	14,65.11	5,78,54.72	4,41,07.71	(+31.17)
	<i>2,19.40</i>					
Total C. Economic Services	88,83,77.62	6,91,49.78	22,25.52	95,99,72.32	91,52,09.25	(+4.89)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.
(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2013-14				Actuals for 2012-13	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(₹ in lakh)						
D. Grants-in-aid and Contributions -						
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions -						
101 Land Revenue	..	..	..	..	14.49	(-)100.00
200 Other Miscellaneous Compensations and Assignments	5,29,65.94	..	..	5,29,65.94	5,43,58.35	(-)2.56
Total (3604)	5,29,65.94	..	..	5,29,65.94	5,43,72.84	(-)2.59
Total D.Grants-in-aid and Contributions	5,29,65.94	..	..	5,29,65.94	5,43,72.84	(-)2.59
	<i>79,76,85.79</i>					
Total	3,05,28,45.69	26,68,45.10	4,66,90.04 *	4,16,40,66.62	3,94,57,94.47	(+)5.53
Salary	1,42,40,97.10	6,95.95	3,32,41.28	1,45,80,34.33	1,38,67,15.96	(+)5.14
Subsidy	48,55,01.21	48,86.75	4.50	49,03,92.46	51,32,23.25	(-)4.45
Grants-in-aid	24,06,02.95	17,01,63.48	23,82.03	41,31,48.46	36,17,82.39	(+)14.20

* Figures under Centrally Sponsored/ Central Plan Schemes under the Plan Column comprise of ₹2,26,51.30 lakh under Major Head 2235-02-102, ₹ 1.71 lakh under Major Head 2235-02-800 at page no. 111, ₹ 2,26,53.01 lakh under Total (2235) at page no. 112, ₹ 2,26,53.01 lakh under Total (g) Social Welfare and Nutrition at page no. 113 and includes ₹ 2,26,53.01 lakh under Total B. Social Services at page no. 114.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

Revenue Expenditure : There was a net increase of ₹ 21,82,72.15 lakh in the Revenue Expenditure from ₹ 3,94,57,94.47 lakh in 2012-13 to ₹ 4,16,40,66.62 lakh in 2013-14, resulting in an increase of 5.53 per cent over previous year. The overall increase is the result of prominent increase under the following heads of account:

Head of Account	Increase	Main Reasons
1	2	3
(₹ in lakh)		
2049 Interest Payments	9,89,20.24	The overall increase under this head works out to 14.48 per cent over previous year's expenditure. It is mainly due to increase of 24.57 per cent under 'Interest on Market Loans'.
2071 Pensions and Other Retirement Benefits	3,10,97.99	The overall increase under this head works out to 5.21 per cent over previous year's expenditure. It is mainly due to increase of 4.79 per cent under 'Superannuation and Retirement Allowances'.
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,78,65.98	The overall increase under this head works out to 70.27 per cent over previous year's expenditure. It is mainly due to increase of 498.40 per cent under 'Education'.
2055 Police	2,54,45.86	The overall increase under this head works out to 7.07 per cent over previous year's expenditure. It is mainly due to increase of 10.01 per cent under 'District Police'.
2216 Housing	1,76,88.00	The overall increase under this head works out to 100.00 per cent over previous year's expenditure. It is mainly due to increase under 'Assistance to Public Sector and Other Undertakings'.
2515 Other Rural Development Programmes	1,69,23.25	The overall increase under this head works out to 32.02 per cent over previous year's expenditure. It is mainly due to increase of 32.05 per cent under 'Direction and Administration'.
2701 Medium Irrigation	1,66,80.31	The overall increase under this head works out to 215.05 per cent over previous year's expenditure. It is mainly due to increase of 538.66 per cent under 'Other Expenditure'.
2401 Crop Husbandry	1,31,75.43	The overall increase under this head works out to 40.63 per cent over previous year's expenditure. It is mainly due to increase of 66.67 per cent under 'Direction and Administration'.
3456 Civil Supplies	1,16,29.65	The overall increase under this head works out to 34.12 per cent over previous year's expenditure. It is mainly due to increase of 100.00 per cent under 'Consumer Subsidies'.
2210 Medical and Public Health	89,65.83	The overall increase under this head works out to 5.53 per cent over previous year's expenditure. It is mainly due to increase of 9.45 per cent under 'Direction and Administration'.
2700 Major Irrigation	85,55.40	The overall increase under this head works out to 11.51 per cent over previous year's expenditure. It is mainly due to increase of 9.84 per cent under 'Direction and Administration'.
2059 Public Works	73,33.91	The overall increase under this head works out to 23.91 per cent over previous year's expenditure. It is mainly due to increase of 32.14 per cent under 'Direction and Administration'.
2415 Agricultural Research and Education	70,25.32	The overall increase under this head works out to 26.48 per cent over previous year's expenditure. It is mainly due to increase of 33.42 per cent under 'Assistance to Other Institutions'.
2235 Social Security and Welfare	63,36.25	The overall increase under this head works out to 5.62 per cent over previous year's expenditure. It is mainly due to increase of 30.01 per cent under 'Special Component Plan for Scheduled Castes'.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

Head of Account	Increase	Main Reasons
1	2	3
2205 Art and Culture	42,32.20	The overall increase under this head works out to 285.01 per cent over previous year's expenditure. It is mainly due to increase of 464.39 per cent under 'Promotion of Arts and Culture'.
3451 Secretariat - Economic Services	31,31.88	The overall increase under this head works out to 60.13 per cent over previous year's expenditure. It is mainly due to increase of 78.86 per cent under 'Planning Commission/Planning Board'.
2014 Administration of Justice	23,17.73	The overall increase under this head works out to 6.18 per cent over previous year's expenditure. It is mainly due to increase of 9.88 per cent under 'Civil and Session Courts'.

(₹ in lakh)

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

The Increase was partly set off by decrease mainly under following heads of account:-

Head of Account	Decrease		Main Reasons
	1	2		3
	(₹ in lakh)		
2801 Power	2,44,39.00		The overall decrease under this head works out to 4.83 per cent over previous year's expenditure. It is mainly due to decrease under 'Other Expenditure'.
2202 General Education	2,03,98.85		The overall decrease under this head works out to 3.19 per cent over previous year's expenditure. It is mainly due to decrease of 55.27 per cent under 'Special Component Plan for Scheduled Castes'.
2215 Water Supply and Sanitation	94,52.78		The overall decrease under this head works out to 23.70 per cent over previous year's expenditure. It is mainly due to decrease of 85.10 per cent under 'Other Expenditure'.
2236 Nutrition	80,94.64		The overall decrease under this head works out to 66.95 per cent over previous year's expenditure. It is mainly due to decrease of 88.61 per cent under 'Other Expenditure'.
2217 Urban Development	64,00.04		The overall decrease under this head works out to 43.92 per cent over previous year's expenditure. It is mainly due to decrease of 53.07 per cent under 'Assistance to Local Bodies, Corporates, Urban Development Authorities, Town Improvement Boards etc.'.
2245 Relief on account of Natural Calamities	48,94.32		The overall decrease under this head works out to 13.23 per cent over previous year's expenditure. It is mainly due to decrease of 28.87 per cent under 'Transfer to Reserve Funds and Deposit Accounts - State Disaster Response Fund'.
2075 Miscellaneous General Services	38,44.13		The overall decrease under this head works out to 44.87 per cent over previous year's expenditure. It is mainly due to decrease of 46.11 per cent under 'State Lotteries'.
2203 Technical Education	37,35.11		The overall decrease under this head works out to 27.18 per cent over previous year's expenditure. It is mainly due to decrease of 61.00 per cent under 'Other Expenditure'.
2406 Forestry and Wild Life	33,25.09		The overall decrease under this head works out to 24.21 per cent over previous year's expenditure. It is mainly due to decrease of 70.79 per cent under 'Social and Farm Forestry'.

12. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - conclud.

Sr. No.	Name of the Scheme	Amount released by Government of India	Central Share actually released by the State Government	Deficit (-) / Excess (+)	State Share as per funding pattern (a)	State Share released	Deficit (-) / Excess (+)	Total Release	Expenditure	
										3	4	5	6	7	8	9	10
1	2									
ANNEXURE Release of Funds under Centrally Sponsored Schemes (₹ in lakh)										
1	National Programme for Mid Day Meal (under Minor Head-796)	10,02.87	..	(-) 10,02.87	..	..	..	..	..
2	Integrated Child Development Services (under Minor Head-796)	29,40.62	..	(-) 29,40.62	..	..	..	..	..
3	Supplementary Nutrition (under Minor Head-789)	22,24.16	..	(-) 22,24.16	..	..	..	..	..
4	Supplementary Nutrition (under Minor Head-796)	1,40.80	..	(-) 1,40.80	..	..	..	..	..
5	Rashtriya Uchchatar Shiksha Abhiyan -Normal	13,41.60	..	(-) 13,41.60	..	..	..	..	..
6	Rashtriya Uchchatar Shiksha Abhiyan (under Minor Head-796)	1,29.83	..	(-) 1,29.83	..	..	..	..	..
7	Babu Jagjivan Ram Chhatrawas Yojna (under Minor Head-789)	2,00.00	..	(-) 2,00.00	..	..	..	..	..
8	Construction of building of Anganwari Centres	13,50.00	..	(-) 13,50.00	..	..	..	..	..
9	Post - matric Scholarship for Scheduled Castes Students	2,80,81.00	..	(-) 2,80,81.00	..	..	..	..	..
10	National Service Volunteers Scheme	1,57.11	..	(-) 1,57.11	..	..	..	..	..
11	Elementary Education - Teachers Training (under Minor Head-789)	5,80.10	..	(-) 5,80.10	..	..	..	..	..
12	Technical Education Engineering / Technical Colleges and Institutions	2,80.93	..	(-) 2,80.93	..	..	..	..	..

a Information not available.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
A. Capital Account of General Services -							
4055 Capital Outlay on Police -							
207 State Police	1,01.37	40.56	..	..	40.56	80,98.48	(-)59.99
208 Special Police	4,56.73	5,19.98	..	..	5,19.98	45,84.30	(+)13.85
209 Railway Police	1.01	13.00	..	..	13.00	1,11.57	(+)1187.13
210 Research, Education and Training	5.76	4.97	..	..	4.97	1,03.09	(-)13.72
211 Police Housing	..	..	..	..	..	1,19,61.37	..
800 Other Expenditure	20,08.68	53,50.51	8,34.83	..	61,85.34	4,60,26.57	(+)207.93
Total (4055)	25,73.55	59,29.02	8,34.83	..	67,63.85	7,08,85.38	(+)162.82
4058 Capital Outlay on Stationery and Printing -							
103 Government Presses	20.34	1,51.50	..	..	1,51.50	4,81.29	(+)644.84
Total (4058)	20.34	1,51.50	..	..	1,51.50	4,81.29	(+)644.84
4059 Capital Outlay on Public Works -							
<i>01 Office Buildings -</i>							
001 Direction and Administration	1,58.83	1,63.49	..	..	1,63.49	21,03.70	(-)2.93
051 Construction	6,88.78	..	1,00.00	..	1,00.00	64,08.22	(-)85.48
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.44	..
Total - 01	8,47.61	1,63.49	1,00.00	..	2,63.49	85,11.48	(-)68.91
<i>60 Other Buildings -</i>							
051 Construction	..	..	..	..	..	22,97.35	..
Total - 60	..	..	..	..	..	22,97.35	..
<i>80 General -</i>							
001 Direction and Administration	..	..	..	..	..	16,64.46	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan				
				Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
A. Capital Account of General Services - contd.								
4059 Capital Outlay on Public Works -								
80 General -								
051 Construction-								
(i) Courts	1,23,70.56	..	33,23.97	95,78.07	1,29,02.04	6,89,41.16	(+4.30	
(ii) Divisional offices and District Tehsil Complex for five new Districts of Mansa, Fatehgarh Sahib, Moga, Muktsar and Nawanshahar	..	..	..	..	..	11,44.39	..
(iii) Mini Secretariat	..	..	..	..	..	16,46.98	..
(iv) Construction of District Administration Complex at Faridkot	..	..	..	..	..	18,10.77	..
(v) Construction of Judicial Complex at Mansa	..	..	..	..	..	5,18.04	..
(vi) Construction of Judicial Court Complex at Patiala	..	..	..	..	..	13,53.80	..
(vii) Construction of District Administrative Complex at Mansa	..	..	..	..	..	5,99.68	..
(viii) Other schemes each costing ₹ 5 crore and less	..	..	1,82.84	..	1,82.84	1,57,57.49	(+100.00
Total (051)	1,23,70.56	..	35,06.81	95,78.07	1,30,84.88	9,17,72.31	(+5.77	
052 Machinery and Equipment	..	..	..	..	..	1,93.45	..
201 Acquisition of Land	..	..	..	..	..	96.94	..
800 Other Expenditure	3,41.46	..	..	..	..	15,50.51	(-100.00
Total - 80	1,27,12.02	..	35,06.81	95,78.07	1,30,84.88	9,52,77.67	(+2.93	
Total (4059)	1,35,59.63	1,63.49	36,06.81	95,78.07	1,33,48.37	10,60,86.50	(-1.56	
4070 Capital Outlay on Other Administrative Services -								
003 Training	..	..	13,07.42	..	13,07.42	46,24.58	(+100.00
800 Other Expenditure	74.15	0.24	2,64.59	..	2,64.83	43,37.99	(+257.15	
Total (4070)	74.15	0.24	15,72.01	..	15,72.25	89,62.57	(+2020.36	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Centrally Sponsored/ Central Plan Scheme			
			State Plan	4					5
1	2	3	4	5	6	7	8	
(₹ in lakh)								
A. Capital Account of General Services - conclud.								
Total - A. Capital Account of General Services	1,62,27.67	62,44.25	60,13.65	95,78.07	2,18,35.97	18,64,15.74	(+34.56)	
B. Capital Account of Social Services -								
(a) Capital Account of Education, Sports, Art and Culture -								
4202 Capital Outlay on Education, Sports, Art and Culture -								
<i>01 General Education -</i>								
201 Elementary Education	50,99.75	..	5,32.60	..	5,32.60	3,02,58.90	(-)89.56	
202 Secondary Education	5,85.16	..	3,26,53.00	..	3,26,53.00	5,30,42.05	(+)5480.18	
203 University and Higher Education	38,19.87	..	2,30.57	..	2,30.57	2,13,50.58	(-)93.96	
205 Languages Development	..	..	..	..	..	5,69.38	..
789 Special Component Plan for Scheduled Castes	43,59.00	..	35.00	..	35.00	1,24,57.13	(-)99.20	
800 Other Expenditure	..	..	..	..	..	10,47.39	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-1.78	..
Total - 01	1,38,63.78	..	3,34,51.17	..	3,34,51.17	11,87,23.65	(+)141.28	
<i>02 Technical Education -</i>								
103 Technical Schools	..	..	..	..	..	8,24.67	..
104 Polytechnics	..	..	..	..	..	80,91.16	..
105 Engineering/Technical Colleges and Institutes	24,91.46	..	19.73	1,48.75	1,68.48	1,38,60.61	(-)93.24	
789 Special Component Plan for Scheduled Castes	2,06.25	..	..	..	..	5,68.19	(-)100.00
800 Other Expenditure	..	..	..	..	..	32,82.33	..
Total - 02	26,97.71	..	19.73	1,48.75	1,68.48	2,66,26.96	(-)93.75	
<i>03 Sports and Youth Services -</i>								
102 Sports Stadium	8,34.50	..	..	..	..	14,24.00	(-)100.00

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(a) Capital Account of Education, Sports, Art and Culture - concd.								
4202 Capital Outlay on Education, Sports, Art and Culture -								
03 Sports and Youth Services -								
789 Special Component Plan for Scheduled Castes	8,34.50	..	..	..	..	13,58.75	(-)100.00
800 Other Expenditure	..	..	..	..	..	2,98.41	..
Total - 03	16,69.00	..	..	..	..	30,81.16	(-)100.00
04 Art and Culture -								
104 Archives	..	..	..	..	..	3,38.92	..
105 Public Libraries	..	..	..	..	..	39.48	..
106 Museums	4,58.83	..	20,52.00	..	..	1,14,98.40	(+)347.22
800 Other Expenditure	..	..	..	..	..	4,50.76	..
Total - 04	4,58.83	..	20,52.00	..	..	1,23,27.56	(+)347.22
Total (4202)	1,86,89.32	..	3,55,22.90	1,48.75	3,56,71.65	16,07,59.33	(+)90.87	
Total (a) Capital Account of Education, Sports, Art and Culture	1,86,89.32	..	3,55,22.90	1,48.75	3,56,71.65	16,07,59.33	(+)90.87	
(b) Capital Account of Health and Family Welfare -								
4210 Capital Outlay on Medical and Public Health -								
01 Urban Health Services -								
001 Direction and Administration	..	..	..	..	..	5.65	..
102 Employees State Insurance Scheme	24.21	9.70	..	..	9.70	3,46.67	(-)59.93
110 Hospitals and Dispensaries -								
(i) Medical Relief to Other Hospitals and Dispensaries	..	38.63	..	..	38.63	15,45.20	(+)100.00

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare - contd.								
4210 Capital Outlay on Medical and Public Health -								
01 Urban Health Services -								
110 Hospitals and Dispensaries-								
(ii) National Rural Health Mission	42,40.00	..	29,94.00	..	29,94.00	87,70.00	(-)29.39	
(iii) Construction of New Hospitals at Fatehgarh Sahib and Nangal (includes ₹ 5 Lakh ACA)	..	..	..	..	..	5,00.00	..
(iv) Punjab Urban Infrastructure	31,00.00	..	3,87.00	..	3,87.00	35,87.00	(-)87.52	
(v) Other schemes each costing ₹ 5 crore and less	3,28.54	0.03	..	..	0.03	87,71.84	(-)99.99
Total (110)	76,68.54	38.66	33,81.00	..	34,19.66	2,31,74.04	(-)55.41	
789 Special Component Plan for Scheduled Castes	14,54.37	..	8,00.00	..	8,00.00	32,10.37	(-)44.99	
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.66	..
Total - 01	91,47.12	48.36	41,81.00	..	42,29.36	2,67,36.07	(-)53.76	
02 Rural Health Services -								
101 Health Sub-Centres -								
Other schemes each costing ₹ 5 crore and less	0.10	0.10	..	..	0.10	2,15.73	..
103 Primary Health Centres -								
Other schemes each costing ₹ 5 crore and less	25.64	3.15	..	..	3.15	4,34.62	(-)87.71
104 Community Health Centres	..	..	..	..	..	0.87	..
110 Hospitals and Dispensaries	..	..	..	..	..	79.79	..
800 Other Expenditure	1.27	0.42	..	..	0.42	89.10	(-)66.93
Total - 02	27.01	3.67	..	..	3.67	8,20.11	(-)86.41

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Centrally Sponsored/ Central Plan Scheme			
			State Plan	4					5
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare - contd.								
4210 Capital Outlay on Medical and Public Health -								
<i>03 Medical Education, Training and Research -</i>								
101 Ayurveda	..	..	62.56	..	62.56	78.80	(+)100.00
102 Homeopathy	..	..	..	..	..	19.54	..
105 Allopathy -								
(i) Expansion and Improvement of Dental College at Patiala	..	..	..	..	..	9,02.12	..
(ii) Upgradation of Infrastructure in Government Medical Colleges and Hospitals(Patiala)	..	..	4,32.00	..	4,32.00	9,82.01	(+)100.00
(iii) Establishment of Baba Farid University of Health Sciences, Faridkot	..	..	7,85.34	..	7,85.34	14,84.71	(+)100.00
(iv) Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)	7,56.12	..	19,63.18	..	19,63.18	49,25.20	(+)159.64	
(v) Upgradation of Infrastructure in Government Medical Colleges and Hospitals(Amritsar)	..	..	..	..	..	21,09.47	..
(vi) Other schemes each costing ₹ 5 crore and less	7,73.91	..	..	..	..	35,64.90	(-)100.00
Total (105)	15,30.03	..	31,80.52	..	31,80.52	1,39,68.41	(+)107.87	
200 Other Systems -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	28.65	..
789 Special Component Plan for Scheduled Castes	2,31.84	..	7,91.36	..	7,91.36	28,43.19	(+)241.34	
Total - 03	17,61.87	..	40,34.44	..	40,34.44	1,69,38.59	(+)128.99	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare - conclud.								
4210 Capital Outlay on Medical and Public Health -								
80 General -								
800 Other Expenditure	..	..	..	..	..	14,54.53	..
Total - 80	..	..	..	..	..	14,54.53	..
Total (4210)	1,09,36.00	52.03	82,15.44	..	82,67.47	4,59,49.30	(-)24.40	
4211 Capital Outlay on Family Welfare -								
101 Rural Family Welfare Services	..	..	..	..	..	4,99.56	..
102 Urban Family Welfare Services	..	..	..	..	..	37.65	..
103 Maternity and Child Health	..	..	..	..	..	4.69	..
106 Services and Supplies	..	..	..	..	..	26,66.76	..
800 Other Expenditure	..	..	..	..	..	96.72	..
Total (4211)	..	..	..	..	..	33,05.38	..
Total (b) Capital Account of Health and Family Welfare	1,09,36.00	52.03	82,15.44	..	82,67.47	4,92,54.68	(-)24.40	
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -								
4215 Capital Outlay on Water Supply and Sanitation -								
01 Water Supply -								
101 Urban Water Supply -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	44.97	..
102 Rural Water Supply	2,26,39.65	43.51	1,89,54.19	..	1,89,97.70	16,46,23.93	(-)16.09	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.								
4215 Capital Outlay on Water Supply and Sanitation -								
01 Water Supply -								
190 Investment in Public Sector and Other Undertakings	..	..	..	..	..	3,25.00	..
789 Special Component Plan for Scheduled Castes	..	..	14,24.44	..	14,24.44	15,50.28	(+)100.00
799 Suspense	..	..	-1.09 a	..	-1.09	-1.09	(-)100.00
800 Other Expenditure	..	..	..	..	..	99.19	..
Total - 01	2,26,39.65	43.51	2,03,77.54	..	2,04,21.05	16,66,42.28	(-9.80)	
02 Sewerage and Sanitation -								
106 Sewerage Services	..	..	..	..	..	39.14	..
800 Other Expenditure	..	..	..	..	..	1.70	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.12	..
Total - 02	..	..	..	..	..	40.72	..
Total (4215)	2,26,39.65	43.51	2,03,77.54	..	2,04,21.05	16,66,83.00	(-9.80)	
4216 Capital Outlay on Housing -								
01 Government Residential Buildings -								
106 General Pool Accommodation -								
(i) Construction of Officers Flats for Government Officers posted at Chandigarh	..	..	..	..	..	5,15.88	..
(ii) Construction of Government Accommodation for Government Employees at Chandigarh	..	..	..	..	..	37,70.85	..

a Minus expenditure is due to excess of receipts over expenditure during the year.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.								
4216 Capital Outlay on Housing -								
01 Government Residential Buildings -								
106 General Pool Accommodation-								
(iii) Construction of Houses for Government Employees at Tehsil Headquarters						5,08.44		
(iv) Other schemes each costing ₹ 5 crore and less	19.55					9,81.51	(-100.00)	
Total (106)	19.55					57,76.68	(-100.00)	
107 Police Housing						1,51,26.82		
700 Other Housing -								
(i) Grant-in-aid to Asuda for Development of Anandpur Sahib and Surrounding Area						5,00.00		
(ii) Other schemes each costing ₹ 5 crore and less						12,65.97		
Total (700)						17,65.97		
800 Other Expenditure						3,23.91		
Total - 01	19.55					2,29,93.38	(-100.00)	
02 Urban Housing -								
195 Housing Co-operatives						9,11.92		
800 Other Expenditure	8,44.03		7,62.41			1,02,36.74	(-9.67)	
Total - 02	8,44.03		7,62.41			1,11,48.66	(-9.67)	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.								
4216 Capital Outlay on Housing -								
03 Rural Housing -								
102 Provision of House sites to the landless -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	3,88.38	..
800 Other Expenditure	..	..	..	..	..	2,44.29	..
Total - 03	..	..	..	..	..	6,32.67	..
80 General -								
001 Direction and Administration	..	..	..	..	..	72.43	..
052 Machinery and Equipment	..	..	..	..	..	9.83	..
101 Building Planning and Research	..	..	97,64.00	..	..	2,34,19.77	(+)100.00
800 Other Expenditure	..	..	..	..	..	9,15.40	..
Total - 80	..	..	97,64.00	..	..	2,44,17.43	(+)100.00
Total (4216)	8,63.58	..	1,05,26.41	..	..	1,05,26.41	(+)1118.93
4217 Capital Outlay on Urban Development -								
01 State Capital Development -								
800 Other Expenditure	..	..	..	..	..	53,05.00	..
Total - 01	..	..	..	..	..	53,05.00	..
03 Integrated Development of Small and Medium Towns -								
051 Construction	..	..	..	77,26.41	..	77,26.41	(+)100.00
Total - 03	..	..	..	77,26.41	..	77,26.41	(+)100.00

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - conold.								
4217 Capital Outlay on Urban Development -								
60 Other Urban Development Schemes -								
001 Direction and Administration	..	..	..	..	..	65.16	..
050 Land -								
(i) World Bank aided Water Supply and Sewerage Project	..	..	..	..	..	16.00.00	..
(ii) Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	35,13.76	..
Total (050)	..	..	..	..	..	51,13.76	..
051 Construction	..	..	..	28,41.23	28,41.23	29,24.75	(+)100.00
052 Machinery and Equipment	..	..	..	..	..	11.56	..
789 Special Component Plan for Scheduled Castes	43,24.71	..	39,17.49	..	39,17.49	96,31.99	(-)9.42	
799 Suspense	..	..	..	..	..	34.57	..
800 Other Expenditure	1,22,72.33	..	25,62.00	..	25,62.00	19,41,52.11	(-)79.12	
901 Deduct - Receipts and Recoveries on Capital Account	..	..	-4.20	..	-4.20	-10.35	(+)100.00
Total - 60	1,65,97.04	..	64,75.29	28,41.23	93,16.52	21,19,23.55	(-)43.87	
Total (4217)	1,65,97.04	..	64,75.29	1,05,67.64	1,70,42.93	22,49,54.96	(+)2.69	
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	4,01,00.27	43.51	3,73,79.24	1,05,67.64	4,79,90.39	45,08,30.10	(+)19.68	
(d) Capital Account of Information and Broadcasting -								
4220 Capital Outlay on Information and Publicity -								
60 Others -	..	..	..	..	..	33.36	..
052 Machinery and Equipment	..	..	..	..	..	..	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
B. Capital Account of Social Services - contd.							
(d) Capital Account of Information and Broadcasting - contd.							
4220 Capital Outlay on Information and Publicity -							
60 Others -							
101 Buildings	..	..	..	..	..	2,02.91	..
800 Other Expenditure	0.20	26.89	..	..	26.89	1,67.27	(+)13345.00
Total - 60	0.20	26.89	..	..	26.89	4,03.54	(+)13345.00
Total (4220)	0.20	26.89	..	..	26.89	4,03.54	(+)13345.00
Total (d) Capital Account of Information and Broadcasting	0.20	26.89	..	..	26.89	4,03.54	(+)13345.00
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -							
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -							
01 Welfare of Scheduled Castes -							
001 Direction and Administration	..	..	..	..	..	3.83	..
190 Investments in Public Sector and Other Undertakings -							
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	..	..	..	..	..	31,96.69	..
(ii) Other schemes each costing ₹ 5 crore and less	87.15	..	..	..	..	87.15	(-)100.00
Total (190)	87.15	..	..	..	..	32,83.84	(-)100.00
277 Education	..	..	..	..	..	2,42.02	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - conclud.								
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -								
01 Welfare of Scheduled Castes -								
789 Special Component Plan for Scheduled Castes	4,91.00	..	5,42.00	..	5,42.00	15,79.00	(+)10.39	
800 Other Expenditure -	..	..	..	..	..	20.81	..
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	..	..
Total - 01	5,78.15	..	5,42.00	..	5,42.00	51,29.50	(-)6.25	
03 Welfare of Backward Classes -								
190 Investments in Public Sector and Other Undertakings -								
(i) Share Capital contribution to BACKFINCO-Margin Money	..	..	2,00.00	..	2,00.00	5,00.00	(+)100.00
(ii) Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	..	..	..	..	..	8,06.00	..
(iii) Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	1,50.00	..
Total (190)	..	..	2,00.00	..	2,00.00	14,56.00	(+)100.00
Total - 03	..	..	2,00.00	..	2,00.00	14,56.00	(+)100.00
Total (4225)	5,78.15	..	7,42.00	..	7,42.00	65,85.50	(+)28.34	
Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5,78.15	..	7,42.00	..	7,42.00	65,85.50	(+)28.34	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(g) Capital Account of Social Welfare and Nutrition -								
4235 Capital Outlay on Social Security and Welfare -								
01 Rehabilitation -								
201 Other Rehabilitation Schemes	..	..	..	..	..	13.86	..
Total - 01	..	..	..	..	..	13.86	..
02 Social Welfare -								
101 Welfare of Handicapped	..	..	..	..	..	14.78	..
102 Child Welfare	94.80	..	..	..	..	7,02.15	(-)100.00
103 Women's Welfare	..	..	..	..	..	28.61	..
104 Welfare of aged, infirm and destitute	..	..	..	..	..	5.04	..
190 Investment in Public Sector and Other Undertakings -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	6,22.00	..
789 Special Component Plan for Scheduled Castes	2,21.20	..	..	..	..	2,94.00	(-)100.00
800 Other Expenditure	..	..	50.00	..	..	2,50.48	(+)100.00
Total - 02	3,16.00	..	50.00	..	..	19,17.06	(-)84.18
60 Other Social Security and Welfare Programmes -								
800 Other Expenditure	..	..	..	..	..	1,76.99	..
Total - 60	..	..	..	..	..	1,76.99	..
Total (4235)	3,16.00	..	50.00	..	..	21,07.91	(-)84.18
Total (g) Capital Account of Social Welfare and Nutrition	3,16.00	..	50.00	..	..	21,07.91	(-)84.18

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - conold.								
(h) Capital Account of Other Social Services -								
4250 Capital Outlay on Other Social Services -								
195 Investment in Labour Co-Operatives	-0.19	..	-0.13 a	..	-0.13	9.39	(-)31.58	
201 Labour -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	37.67.93	..
203 Employment -								
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	6.54.23	..
789 Special Component Plan for Scheduled Castes	9.50	..	54.93	..	54.93	64.42	(+)478.21	
800 Other Expenditure	9,85.73	..	79.02	1,50.95	2,29.97	85,83.52	(-)76.67	
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-4.56	..
Total (4250)	9,95.04	..	1,33.82	1,50.95	2,84.77	1,30,74.93	(-)71.38	
Total (h) Capital Account of Other Social Services	9,95.04	..	1,33.82	1,50.95	2,84.77	1,30,74.93	(-)71.38	
Total - B. Capital Account of Social Services	7,16,14.98	1,22.43	8,20,43.40	1,08,67.34	9,30,33.17	68,30,15.99	(+)29.91	
C. Capital Accounts of Economic Services -								
(a) Capital Account of Agriculture and Allied Activities -								
4401 Capital Outlay on Crop Husbandry -								
101 Farming Co-Operatives	..	..	..	..	..	-26.11 b	..
103 Seeds	..	..	..	..	..	-4.18 b	..
104 Agricultural Farms	..	..	..	..	..	-0.34 b	..
105 Manures and Fertilisers	..	..	..	..	..	5.90	..
107 Plant Protection	..	..	..	..	..	3,21.64	..

a Minus expenditure is due to excess of receipts over expenditure during the year.

b The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4401 Capital Outlay on Crop Husbandry -							
108 Commercial Crops	..	..	..	..	..	-0.04 a	..
113 Agricultural Engineering	..	..	..	..	..	3.42	..
119 Horticulture and Vegetable Crops	..	..	..	..	..	0.01	..
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	3,70.00	..
789 Special Component Plan for Scheduled Castes	25.00	..	..	..	..	25.00	(-)100.00
800 Other Expenditure -							
Other schemes each costing ₹ 5 crore and less	4,75.00	..	..	..	..	4,54.59	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	-0.49	-0.04	..	..	-0.04	-12,44.53	(-)91.84
Total (4401)	4,99.51	-0.04	..	..	-0.04	-94.64	(-)100.01
4402 Capital Outlay on Soil and Water Conservation -							
102 Soil Conservation	..	..	..	..	..	38,04.53	..
203 Land Reclamation and Development	..	..	..	..	..	80.32	..
800 Other Expenditure	..	..	..	..	..	51.12	..
Total (4402)	..	..	..	..	..	39,35.97	..
4403 Capital Outlay on Animal Husbandry -							
101 Veterinary Services and Animal Health	9,45.31	..	37,90.36	5,50.00	43,40.36	78,36.73	(+)359.15
102 Cattle and Buffalo Development	..	..	..	..	..	1,27.53	..
103 Poultry Development	..	..	..	..	..	3,09.54	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		5			
			State Plan	Centrally Sponsored/ Central Plan Scheme					6
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(a) Capital Account of Agriculture and Allied Activities - contd.								
4403 Capital Outlay on Animal Husbandry -								
104 Sheep and Wool Development	11.07	..	
105 Piggery Development	16.19	..	
106 Other Live Stock Development	18.60	..	
107 Fodder and Feed Development	94.52	..	
109 Extension and Training	10.08	..	
191 Animal Husbandry Co-Operatives	1.98	..	
789 Special Component Plan for Scheduled Castes	40.50	..	12,55.36	2,30.00	14,85.36	18,05.19	(+3567.56	
800 Other Expenditure	60.00	..	..	..	..	4.03.55	(-)100.00
Total (4403)	10,45.81	..	50,45.72	7,80.00	58,25.72	1,06,34.98	(+)457.05	
4404 Capital Outlay on Dairy Development -								
102 Dairy Development Projects	-6,12.86	a	
191 Dairy Co-operatives	20,05.42	b	
800 Other Expenditure	1,98.24	..	
901 Deduct - Receipts and Recoveries on Capital Account	-16.31	..	
Total (4404)	15,74.49	b	
4405 Capital Outlay on Fisheries -								
101 Inland Fisheries	95.63	..	
800 Other Expenditure	4,30.56	..	
Total (4405)	5,26.19	..	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

b Differs by ₹ 30.00 lakh (decreased) due to disinvestment made during the year.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(a) Capital Account of Agriculture and Allied Activities - contd.								
4406 Capital Outlay on Forestry and Wild Life -								
<i>01 Forestry -</i>								
070 Communication and Buildings	5.55	..	
102 Social and Farm Forestry	54,31.41	..	
800 Other Expenditure	45.44	..	
Total - 01	54,82.40	..	
<i>02 Environmental Forestry and Wild Life -</i>								
111 Zoological Park	10.84	..	
Total - 02	10.84	..	
Total (4406)	54,93.24	..	
4408 Capital Outlay on Food Storage and Warehousing -								
<i>01 Food -</i>								
101 Procurement and Supply	1,16,82,91.48	..	
190 Investments in Public Sector and Other Undertakings -	3,78.00	..	
Other schemes each costing ₹ 5 crore and less	57.35	..	
800 Other Expenditure	-1,16,78,01.22	..	
901 Deduct - Receipts and Recoveries on Capital Account	9,25.61	..	
Total - 01	9,25.61	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan				
				Centrally Sponsored/ Central Plan Scheme	5				6
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(a) Capital Account of Agriculture and Allied Activities - contd.								
4408 Capital Outlay on Food Storage and Warehousing -								
<i>02 Storage and Warehousing -</i>								
190 Investments in Public Sector and Other Undertakings -								
Other schemes each costing ₹ 5 crore and less	54.36	..	
800 Other Expenditure	9.99	..	
Total - 02	64.35	..	
Total (4408)	9,89.96	..	
4416 Investments in Agricultural Financial Institutions -								
190 Investments in Public Sector and Other Undertakings -								
(i) Punjab State Warehousing Corporation, Chandigarh	23,37.34	..	
(ii) Punjab Agro-Industrial and Horticulture Development Corporation, Chandigarh	46,23.18	..	
(iii) Other schemes each costing ₹ 5 crore and less	1,69.41	..	
Total (190)	71,29.93	..	
200 Other Investments -								
Agricultural Financial Investments - Regional Rural Banks	8,80.49	..	
800 Other Expenditure	-0.02 a	..	
901 Deduct - Receipts and Recoveries on Capital Account	-0.05	..	
Total (4416)	80,10.35	..	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - conold.							
4425 Capital Outlay on Co-operation -							
004 Research and Evaluation	..	..	..	..	..	23.54	..
107 Investments in Credit Co-operatives	-15.76	..	30.00.00	..	30.00.00	25,40.21 a	(+)19135.53
108 Investments in Other Co-operatives	..	..	..	..	..	-12,37.96 b	..
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	33,29.64	..
800 Other Expenditure -							
(i) Scheme for distribution of seeds, fertilizers and pesticides	..	..	..	..	..	2,97,61.18	..
(ii) Other schemes each costing ₹ 5 crore and less	-0.10	..	..	..	..	-70.95 c	(-)100.00
Total (800)	-0.10	..	..	..	..	2,96,90.23	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-3,03,55.55	..
Total (4425)	-15.86	..	30,00.00	..	30,00.00	39,90.11 a	(+)19015.51
4435 Capital Outlay on other Agricultural Programmes -							
<i>01 Marketing and Quality Control -</i>							
101 Marketing Facilities	..	..	..	..	..	-13,96.43 c	..
102 Grading and quality control facilities	..	..	..	..	..	0.36	..
Total - 01	..	..	..	..	..	-13,96.07	..
Total (4435)	..	..	..	..	..	-13,96.07	..
Total (a) Capital Account of Agriculture and Allied Activities	15,29.46	-0.04	80,45.72	7,80.00	88,25.68	3,36,64.58 d	(+)477.05

a Differs by ₹ 20.79 lakh (decreased) due to disinvestment made during the year.

b Progressive minus expenditure is under investigation.

c The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

d Differs by ₹ 50.79 lakh (decreased) due to disinvestment made during the year.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(b) Capital Account of Rural Development -								
4515 Capital Outlay on Other Rural Development Programmes -								
101 Panchayati Raj	..	..	..	..	..	65.00	..
102 Community Development	..	..	1,00.00	..	1,00.00	21,26.11	(+)100.00
103 Rural Development	6,33.74	..	7,00.00	..	7,00.00	5,07,79.46	(+)10.46	
789 Special Component Plan for Scheduled Castes	23,61.36	..	12,97.37	..	12,97.37	1,78,98.59	(-)45.06	
800 Other Expenditure	92,12.20	67,68.32	41,22.33	..	1,08,90.65	7,61,45.74	(+)18.22	
Total (4515)	1,22,07.30	67,68.32	62,19.70	..	1,29,88.02	14,70,14.90	(+)6.40	
Total (b) Capital Account of Rural Development	1,22,07.30	67,68.32	62,19.70	..	1,29,88.02	14,70,14.90	(+)6.40	
(c) Capital Account of Special Areas Programme -								
4575 Capital Outlay on Other Special Areas Programmes -								
<i>60 Others -</i>								
101 Special Area Programmes	..	..	..	..	..	29,18.32	..
102 Soil Conservation	..	..	..	..	..	15,09.65	..
105 Animal Husbandry	..	..	..	..	..	18.60	..
Total - 60	..	..	..	..	..	44,46.57	..
Total (4575)	..	..	..	..	..	44,46.57	..
Total (c) Capital Account of Special Areas Programme	..	..	..	..	..	44,46.57	..
(d) Capital Account of Irrigation and Flood Control -								
4700 Capital Outlay on Major Irrigation -								
<i>01 Sirhind Canal System (Commercial) -</i>								
001 Direction and Administration	..	..	..	..	..	96,65.93	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation -								
01 <i>Sirhind Canal System (Commercial) -</i>								
052 Machinery and Equipment	..	..	..	..	..	0.15	..
799 Suspense	-20.57	5,10.90	..	..	5,10.90	10,71.71	(+2583.71)
800 Other Expenditure	2,21.93	67.91	..	..	67.91	1,49,74.35	(-)69.40
901 Deduct - Receipts and Recoveries on Capital Account	..	-0.05	..	..	-0.05	-7,30.12	(+)100.00
Total - 01	2,01.36	5,78.76	..	..	5,78.76	2,49,82.02	(+)187.43
02 <i>Ranjit Sagar Dam (Commercial) -</i>								
001 Direction and Administration	..	..	..	..	..	29,17,73.30	..
052 Machinery and Equipment	..	..	..	..	..	-27,33.20	a
799 Suspense	-1,40.36	-7,34.78*	..	..	-7,34.78	-2,41,75.97	b
800 Other Expenditure	12,30.03	14,17.33	..	..	14,17.33	5,46,86.18	(+)15.23
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-6,62.42	..
Total - 02	10,89.67	6,82.55	..	..	6,82.55	31,88,87.89	(-)37.36
03 <i>Satluj Yamuna Link (SYL) (Commercial) -</i>								
001 Direction and Administration	..	..	..	..	..	84,48.83	..
799 Suspense	-1.69	..	..	..	..	-1,68.69	b
800 Other Expenditure	..	..	..	..	..	17,46.27	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-2,18.56	..
Total - 03	-1.69	..	..	..	..	98,07.85	(-)100.00

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

* Minus expenditure is due to excess of receipts over expenditure during the year

b The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation -								
<i>04 Beas Project Unit - I (Commercial) -</i>								
001 Direction and Administration	..	..	..	..	..	44,25.50	..
052 Machinery and Equipment	..	..	..	..	..	-0.61 a	..
799 Suspense	..	..	..	..	..	60.72	..
800 Other Expenditure	1,64.45	..	..	..	..	33,40.67	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-10.40	..
Total - 04	1,64.45	..	..	..	..	78,15.88	(-)100.00
<i>05 Shahpur Kandi Project (Commercial) -</i>								
001 Direction and Administration	33,80.50	..	9,83.88	..	9,83.88	2,10,83.97	(-)70.90	
052 Machinery and Equipment	..	..	..	..	..	13,94.23	..
799 Suspense	-2,20.50	..	31,90.94	..	31,90.94	42,11.45	(+)1547.14	
800 Other Expenditure	..	..	..	..	..	39,12.07	..
901 Deduct - Receipts and Recoveries on Capital Account	-71.99	..	..	..	..	-12,51.60	(+)100.00
Total - 05	30,88.01	..	41,74.82	..	41,74.82	2,93,50.12	(+)35.19	
<i>06 Low Dam in Kandi Area (NABARD) (Commercial) -</i>								
001 Direction and Administration	5,64.13	..	..	..	..	2,47,76.65	(-)100.00
799 Suspense	2,11.73	-22.98*	-2,11.73 *	..	-2,34.71	84.96	(-)210.85	
800 Other Expenditure	6,50.36	22.98	12,68.19	..	12,91.17	71,96.65	(+)98.53	
901 Deduct - Receipts and Recoveries on Capital Account	-4.17	..	..	..	..	-2,34.63	(+)100.00
Total - 06	14,22.05	..	10,56.46	..	10,56.46	3,18,23.63	(-)25.71	

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

* Minus expenditure is due to excess of receipts over expenditure during the year

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation -								
07 Upper Bari Doab Canal System (Commercial) -								
800 Other Expenditure	10,27.30	..	
Total - 07	10,27.30	..	
08 Satluj Valley Project (Commercial) -								
800 Other Expenditure	3,01.65	..	
Total - 08	3,01.65	..	
09 Harike Project (Commercial) -								
800 Other Expenditure	10,84.27	..	
Total - 09	10,84.27	..	
10 Banur Canal System (Commercial) -								
800 Other Expenditure	3.08	..	
Total - 10	3.08	..	
11 Shah Nahar Canal System (Commercial) -								
800 Other Expenditure	27,92.78	..	
Total - 11	27,92.78	..	
12 Bhakra Dam Administration (Commercial) -								
001 Direction and Administration	24,81.38	..	
799 Suspense	32,24.99	..	
800 Other Expenditure	46,16.73	..	
Total - 12	1,03,23.10	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation -								
<i>13 Shah Nahar Feeder (Commercial) -</i>								
001 Direction and Administration	
Total - 13	-52.96 a	..	
<i>14 Madhopur Beas Link Project (Commercial) -</i>								
800 Other Expenditure	3,61.13	..	
Total - 14	3,61.13	..	
<i>15 Utilisation of Surplus Ravi Beas Water (Commercial) -</i>								
800 Other Expenditure	11,06.10	..	
Total - 15	11,06.10	..	
<i>16 Sirhind Feeder Project (Commercial) -</i>								
800 Other Expenditure	6,36.87	..	
Total - 16	6,36.87	..	
<i>17 Ghaggar Project (Commercial) -</i>								
800 Other Expenditure	15.14	..	
Total - 17	15.14	..	
<i>18 Gurgaon Canal (Commercial) -</i>								
001 Direction and Administration	2.64	..	
Total - 18	2.64	..	
<i>19 Lining of Channels (Commercial) -</i>								
001 Direction and Administration	3,74,01.37	..	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation -							
19 <i>Lining of Channels (Commercial) -</i>							
799 Suspense	-15.97 a	..
800 Other Expenditure	2,61.65	..
901 Deduct - Receipts and Recoveries on Capital Account	-11.99	..
Total - 19	3,76,35.06	..
20 <i>Garhshankar Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	13.03	..
Total - 20	13.03	..
21 <i>Garhi Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	12.41	..
Total - 21	12.41	..
22 <i>Lohat Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	0.06	..
Total - 22	0.06	..
23 <i>Beas Project Unit-II (Commercial) -</i>							
001 Direction and Administration	36,61.85	..
799 Suspense	-2,15.47 a	..
800 Other Expenditure	4,06.99	..
901 Deduct - Receipts and Recoveries on Capital Account	-68.18	..
Total - 23	37,85.19	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4700 Capital Outlay on Major Irrigation -								
24 Beas Transmission Project (Commercial) -								
001 Direction and Administration	6,02.93	..	
799 Suspense	-4.13 a	..	
800 Other Expenditure	15.42	..	
901 Deduct - Receipts and Recoveries on Capital Account	-32.73	..	
Total - 24	5,81.49	..	
25 Dholbaha Check Dam (Commercial) -								
799 Suspense	27,45.85	..	
Total - 25	27,45.85	..	
26 Shah Nahar Weir Project (Construction of Weir for Shah Nahar) (Commercial) -								
800 Other Expenditure	30,11.36	..	
Total - 26	30,11.36	..	
27 Completion of Residual Works and Safety Related Works of Ranjit Sagar Dam (Commercial) -								
800 Other Expenditure	2,61.54	..	
Total - 27	2,61.54	..	
80 General -								
799 Suspense	2,83.29	..	
800 Other Expenditure	3,69.03	..	
901 Deduct - Receipts and Recoveries on Capital Account	-91.86	..	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation -							
80 General -							
Total - 80						5,60.46	
Total (4700)	59,63.85	12,61.31	52,31.28		64,92.59	48,88,74.94	(+8.87)
4701 Capital Outlay on Medium Irrigation -							
05 Lining of Channels Phase-II (Commercial) -							
001 Direction and Administration						2,67,34.76	
799 Suspense						6,37.77	
800 Other Expenditure						33,20.39	
901 Deduct - Receipts and Recoveries on Capital Account						-1,87.63	
Total - 05						3,05,05.29	
06 Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur(R.D. 59.50 to 73.50) (Commercial) -							
001 Direction and Administration	42,96.74		34,04.84			3,37,97.38	(-20.76)
799 Suspense	2,18.40		-32.94*			10,72.26	(-115.08)
800 Other Expenditure	44,31.83					54,24.01	(-100.00)
901 Deduct - Receipts and Recoveries on Capital Account	-61.19		-0.27			-1,15.51	(-99.56)
Total - 06	88,85.78		33,71.63			4,01,78.14	(-62.06)
07 Irrigation Facilities to Himachal Areas below Talwara (Commercial) -							
001 Direction and Administration						15,54.39	
799 Suspense						-11.78 a	
800 Other Expenditure						65,34.44	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

* Minus expenditure is due to excess of receipts over expenditure during the year.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
07 Irrigation Facilities to Himachal Areas below Talwara (Commercial) -								
Total - 07						80,77.05		
08 Construction of Syphen at R.D. No. 79700 (Bist Doab) (Commercial) -								
001 Direction and Administration						11.50		
800 Other Expenditure						3,75.33		
Total - 08						3,86.83		
09 Remodelling of Channels UBDC System to meet the revised water allowance (Commercial) -								
799 Suspense						-2,39.38 a		
800 Other Expenditure						50,63.96		
901 Deduct - Receipts and Recoveries on Capital Account						-5.43		
Total - 09						48,19.15		
10 Lining of Channel (NABARD) (Commercial) -								
800 Other Expenditure						21,46.03		
Total - 10						21,46.03		
11 Lining of Laduke Drainage System (Commercial) -								
799 Suspense						-61.34 a		
800 Other Expenditure	2.86		41.98			41.98	(+)1367.83	
Total - 11	2.86		41.98			41.98	(+)1367.83	

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
<i>13 Remodelling/Construction of New Distributaries/Minors (Commercial) -</i>								
001 Direction and Administration	..	..	..	..	..	70,75.47	..
799 Suspense	-4.29	..	7.25	..	7.25	1,34.91	(+)269.00	
800 Other Expenditure	66,63.41	..	18,54.12	..	18,54.12	5,25,58.30	(-)72.17	
901 Deduct - Receipts and Recoveries on Capital Account	-0.33	..	-0.69	..	-0.69	-2.71	(+)109.09	
Total - 13	66,58.79	..	18,60.68	..	18,60.68	5,97,65.97	(-)72.06	
<i>15 Lining of Channels Phase-I Land Compensation Liabilities (Commercial) -</i>								
799 Suspense	-0.23	..	..	..	..	21.56	(-)100.00
800 Other Expenditure	..	..	..	..	..	3,40.32	..
901 Deduct - Receipts and Recoveries on Capital Account	-3.93	..	..	..	..	-3,27.04	(-)100.00
Total - 15	-4.16	..	..	..	..	34.84	(-)100.00
<i>16 Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial) -</i>								
800 Other Expenditure	5.81	..	..	..	..	26,56.78	(-)100.00
Total - 16	5.81	..	..	..	..	26,56.78	(-)100.00
<i>18 Remodelling of Sirhind Canal (NABARD) (Commercial) -</i>								
800 Other Expenditure	..	..	..	..	..	17,96.23	..
Total - 18	..	..	..	..	..	17,96.23	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan				
				Centrally Sponsored/ Central Plan Scheme	5				6
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
20 Lining of Distributaries(Mamdot) in the State RIDF IX,X,XI (Commercial) -								
800 Other Expenditure	1,91.06	..	
Total - 20	1,91.06	..	
21 Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Commercial) -								
800 Other Expenditure	1,47,01.45	..	
Total - 21	1,47,01.45	..	
23 Extension of Kandi-Canals Re-oriented with Lift Irrigation Schemes (Commercial) -								
800 Other Expenditure	17.42	..	
Total - 23	17.42	..	
24 Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial) -								
800 Other Expenditure	4,15.26	..	
Total - 24	4,15.26	..	
25 Raising Lining of Bhakra Main Line for providing free Board (Commercial) -								
001 Direction and Administration	1,35.63	..	
800 Other Expenditure	1,49.07	..	
Total - 25	2,84.70	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
<i>26 Providing Irrigation facilities to Punjab Areas under SYL Project (Commercial) -</i>								
001 Direction and Administration	67,05.82	..	
799 Suspense	0.44	..	
800 Other Expenditure	2,26.25	..	
901 Deduct - Receipts and Recoveries on Capital Account	-4.03	..	
Total - 26	69,28.48	..	
<i>27 Canalisation of Navin and Mughali Kulhs (Commercial) -</i>								
800 Other Expenditure	8.64	..	
Total - 27	8.64	..	
<i>28 Running of Balampur Canal (Commercial) -</i>								
800 Other Expenditure	15.27	..	
Total - 28	15.27	..	
<i>29 Construction of Acqueduct-cum-VR Bridge at RD- 29500 of Dhudal Branch Crossing Ghaggar River (Commercial) -</i>								
800 Other Expenditure	1,87.00	..	
Total - 29	1,87.00	..	
<i>30 Communication System on Canals (Commercial) -</i>								
800 Other Expenditure	29.61	..	
Total - 30	29.61	..	
<i>31 Computer aided Design and Training (Commercial) -</i>								
001 Direction and Administration	89.52	..	
Total - 31	89.52	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation -							
32 <i>Setting up of Irrigation Management Training Institute (Commercial) -</i>							
001 Direction and Administration	5,33.22	..
800 Other Expenditure	36.59	..
Total - 32	5,69.81	..
33 <i>Construction of Office Building for Irrigation Department at Chandigarh (Commercial) -</i>							
800 Other Expenditure	1,18.56	..
Total - 33	1,18.56	..
34 <i>Extension of Phase-II Project (New W.B.) (Commercial) -</i>							
800 Other Expenditure	52.92	..
Total - 34	52.92	..
35 <i>Canal Irrigation Scheme (NABARD Assisted) Extension Phase-II (Commercial) -</i>							
800 Other Expenditure	12.34	..
Total - 35	12.34	..
36 <i>Extension of Water and Power Resources (Commercial) -</i>							
800 Other Expenditure	16.15	..
Total - 36	16.15	..
37 <i>Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -</i>							
001 Direction and Administration	5,16.07	..
799 Suspense	2.18	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
<i>37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -</i>								
800 Other Expenditure	8,26.39	..	
Total - 37	13,44.64	..	
<i>38 Utilisation of Surplus Ravi Beas Water (Commercial) -</i>								
799 Suspense	-0.28 a	..	-0.28	1,10.64	(-)100.00	
800 Other Expenditure	25,44.88	..	
901 Deduct - Receipts and Recoveries on Capital Account	-0.70	..	-0.70	-3.69	(+)100.00	
Total - 38	-0.98	..	-0.98	26,51.83	(-)100.00	
<i>39 Extension and Improvement of Shah Nahar Canal Remodelling and Lining (Commercial) -</i>								
001 Direction and Administration	1,30,64.44	..	
052 Machinery and Equipment	0.14	..	
799 Suspense	22.37	..	
800 Other Expenditure	40,27.73	..	
901 Deduct - Receipts and Recoveries on Capital Account	-27.31	..	
Total - 39	1,70,87.37	..	
<i>40 Modernisation of Existing Canals providing Gates and Gearings (Commercial) -</i>								
001 Direction and Administration	62,54.70	..	

a Minus expenditure is due to excess of receipts over expenditure during the year.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - contd.								
4701 Capital Outlay on Medium Irrigation -								
40 <i>Modernisation of Existing Canals providing Gates and Gearing (Commercial) -</i>								
799 Suspense	..	..	1.35	..	1.35	-1.59 a	(+)100.00
800 Other Expenditure	..	..	..	..	..	86,83.32	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-1.84	..
Total - 40	..	..	1.35	..	1.35	1,49,34.59	(+)100.00
43 <i>Rehabilitation of Bahinda Branch RD 0-60000 Accelerated Irrigation Benefit Programme (Commercial) -</i>								
800 Other Expenditure	..	..	..	..	..	5.92	..
Total - 43	..	..	..	..	..	5.92	..
44 <i>Rehabilitation of Sidhwan Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>								
800 Other Expenditure	..	..	..	..	..	2,89.42	..
Total - 44	..	..	..	..	..	2,89.42	..
45 <i>Rehabilitation of Abohar Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>								
800 Other Expenditure	0.08	..	..	..	..	0.08	(-)100.00
Total - 45	0.08	..	..	..	..	0.08	(-)100.00
49 <i>Lining/Construction of Channels and Distributories Rural Infrastructure Development Fund-XIV (Commercial) -</i>								
800 Other Expenditure	..	..	..	..	..	69.70	..
Total - 49	..	..	..	..	..	69.70	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation -							
<i>50 Side Lining of Ghaggar Branch Reducing Distance 0-172000 Rural Infrastructure Development Fund-XV (Commercial) -</i>							
800 Other Expenditure	23,38.10	..	..	..	..	34,79.06	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	-0.05	..	..	..	..	-0.05	(+)100.00
Total - 50	23,38.05	..	..	..	..	34,79.01	(-)100.00
80 General -							
001 Direction and Administration	..	..	..	..	..	5,36.45	..
005 Survey and Investigation	..	..	..	..	..	25.76	..
799 Suspense	..	..	..	..	..	33.06	..
800 Other Expenditure	..	..	..	..	..	32.57	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-14.15	..
Total - 80	..	..	..	..	..	6,13.69	..
Total (4701)	1,78,87.21	..	52,74.66	..	52,74.66	21,65,51.72	(-)70.51
4702 Capital Outlay on Minor Irrigation -							
101 Surface Water -							
Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	2,25.34	..
102 Ground Water -							
(i) Tube wells under Technical Co-Operation Assistance Scheme	..	..	..	..	..	6,85.37	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4702 Capital Outlay on Minor Irrigation -							
102 Ground Water -							
(ii) Other schemes each costing ₹ 5 crore and less	1,69.56	13.21	..	..	13.21	15,68.65	(-92.21)
Total (102)	1,69.56	13.21	..	..	13.21	22,54.02	(-92.21)
103 Integrated utilisation of Water Resources	..	..	..	..	..	43.69	..
799 Suspense	..	..	..	..	..	10.47	..
800 Other Expenditure -	..	..	..	..	..	1,52,43.03	..
(i) Share Capital to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	..	..	..	..	9,32.80	..
(ii) Renovation/Replacement of existing tubewells	..	..	..	..	..	1,07,92.24	..
(iii) Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	..	..	..	..	72,22.87	..
(iv) Integrated utilisation of Water Resources	7,49.93	..	4,98.83	..	4,98.83	30,02.33	(-33.48)
(v) Externally aided (World Bank) Hydrology Project Phase-II	9,10.13	..	16,93.00	..	16,93.00	50,03.13	(+86.02)
(vi) Installation of 280 deep tube wells in Kandi Area-Rural Infrastructure Development Fund XV	3,38.35	..	..	..	..	6,28.70	(-100.00)
(vii) Other schemes each costing ₹ 5 crore and less	19,98.41	..	21,91.83	..	21,91.83	4,28,25.10	(+9.68)
Total (800)	..	..	..	..	..	-70.16	..
901 Deduct - Receipts and Recoveries on Capital Account	21,67.97	13.21	21,91.83	..	22,05.04	4,52,88.46	(+1.71)
4705 Capital Outlay on Command Area Development -							
800 Other Expenditure	83,92.00	..	1,24,90.16	..	1,24,90.16	9,70,46.27	(+48.83)
Total (4705)	83,92.00	..	1,24,90.16	..	1,24,90.16	9,70,46.27	(+48.83)

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	State Plan	Centrally Sponsored/ Central Plan Scheme	5			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(d) Capital Account of Irrigation and Flood Control - conclud.								
4711 Capital Outlay on Flood Control Projects -								
<i>01 Flood Control -</i>								
001 Direction and Administration	59,52.14	45,94.05	..	..	45,94.05	2,92,28.90	(-22.82
103 Civil Works -								
(i) Anti-waterlogging, drainage and Flood Control Project	..	..	..	..	..	1,65,79.44	..
(ii) Special problems for Border areas	..	..	..	..	..	51,66.79	..
(iii) Construction of flood protection and drainage Works	..	..	..	..	..	11,74.67	..
(iv) Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	1,62.04	..
Total (103)	..	..	..	..	..	2,30,82.94	..
789 Special Component Plan for Scheduled Castes	..	..	..	..	..	16.11	..
799 Suspense	-86.23	-1,16.78*	..	..	-1,16.78	17,12.20	(+35.43
901 Deduct - Receipts and Recoveries on Capital Account	-0.40	-4,04.63	..	..	-4,04.63	-4,69.60	(+101057.50
Total - 01	58,65.51	40,72.64	..	..	40,72.64	5,35,70.55	(-30.57
<i>03 Drainage -</i>								
001 Direction and Administration	2,89.41	..	..	..	..	1,48,74.11	(-)100.00
103 Civil Works	88,80.08	..	55,63.05	..	55,63.05	9,96,96.44	(-)37.35	
789 Special Component Plan for Scheduled Castes	..	..	14.99	..	14.99	14.99	(+)100.00
799 Suspense	13,51.10	..	-55.95*	..	-55.95	56,44.68	(-)104.14	
901 Deduct - Receipts and Recoveries on Capital Account	-36.80	..	-6.93	..	-6.93	-6,66.53	(-)81.17	
Total - 03	1,04,83.79	..	55,15.16	..	55,15.16	11,95,63.69	(-47.39	
Total (4711)	1,63,49.30	40,72.64	55,15.16	..	95,87.80	17,31,34.24	(-41.36	
Total (d) Capital Account of Irrigation and Flood Control	5,07,60.33	53,47.16	3,07,03.09	..	3,60,50.25	1,02,08,95.63	(-28.98	

* Minus expenditure is due to excess of receipts over expenditure during the year

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan				
				Centrally Sponsored/ Central Plan Scheme	5				6
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(e) Capital Account of Energy -								
4801 Capital Outlay on Power Projects -								
01 Hydel Generation -								
190 Investments in Public Sector and Other Undertakings -								
Investments in share capital of Punjab State Power Corporation Limited	16,17,00.00	..	
Total - 01	16,17,00.00	..	
80 General -								
101 Investment in share capital of Punjab State Power Corporation Limited	11,55,79.00	..	
800 Other Expenditure	5.48	..	
Total - 80	11,55,84.48	..	
Total (4801)	27,72,84.48	..	
4810 Capital Outlay on New and Renewable Energy -								
800 Other Expenditure	53.07	..	
Total (4810)	53.07	..	
Total (e) Capital Account of Energy	27,73,37.55	..	
(f) Capital Account of Industry and Minerals -								
4851 Capital Outlay on Village and Small Industries -								
101 Industrial Estates	9,49.14	..	
102 Small Scale Industries	33,91.79	..	
103 Handloom Industries	11,29.74	..	
107 Sericulture Industries	5.98	..	
109 Composite Village and Small Industries Co-operatives	9,08.83	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4851 Capital Outlay on Village and Small Industries -							
200 Other Village Industries	1.63	0.18	..	..	0.18	1,32.56	(-)88.96
800 Other Expenditure	..	..	..	..	..	1,16,30.34	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-50.79	..
Total (4851)	1.63	0.18	..	..	0.18	1,80,97.59	(-)88.96
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries -							
60 Other Mining and Metallurgical Industries -	..	..	..	..	..	0.09	..
800 Other Expenditure	..	..	..	..	..	0.09	..
Total - 60	..	..	..	..	..	0.09	..
Total (4853)	..	..	..	..	..	0.09	..
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries -							
01 Cement -	..	..	..	..	..	1.45	..
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	1.45	..
Total - 01	..	..	..	..	..	1.45	..
Total (4854)	..	..	..	..	..	1.45	..
4858 Capital Outlay on Engineering Industries -							
60 Other Engineering Industries -	..	..	..	..	..	2.35	..
800 Other Expenditure	..	..	..	..	..	2.35	..
Total - 60	..	..	..	..	..	2.35	..
Total (4858)	..	..	..	..	..	2.35	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Centrally Sponsored/ Central Plan Scheme	5			
1	2	3	4	5	6	7	8	
(` in lakh)								
C. Capital Accounts of Economic Services - contd.								
(f) Capital Account of Industry and Minerals - contd.								
4859 Capital Outlay on Telecommunication and Electronic Industries -								
<i>02 Electronics -</i>								
004 Research and Development	3,16.57	..	
190 Investments in Public Sector and Other Undertakings -	19,22.68	..	
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	
Total - 02	22,39.25	..	
Total (4859)	22,39.25	..	
4860 Capital Outlay on Consumer Industries -								
<i>01 Textiles -</i>								
190 Investments in Public Sector and Other Undertakings	12,84.90	..	
195 Co-operative Spinning Mills	42,65.90	..	
Total - 01	55,50.80	..	
<i>04 Sugar -</i>								
190 Investments in Public Sector and Other Undertakings	10.97	..	
195 Co-operative Sugar Mills	82,72.76	..	
Total - 04	82,83.73	..	
<i>05 Paper and Newsprint -</i>								
190 Investments in Public Sector and Other Undertakings	5.48	..	
Total - 05	5.48	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(f) Capital Account of Industry and Minerals - contd.								
4860 Capital Outlay on Consumer Industries -								
60 Others -								
600 Others	0.47	..	
Total - 60	0.47	..	
Total (4860)	1,38,40.48	..	
4875 Capital Outlay on Other Industries -								
60 Other Industries -								
190 Investments in Public Sector and Other Undertakings	54.24	..	
Total - 60	54.24	..	
Total (4875)	54.24	..	
4885 Other Capital Outlay on Industries and Minerals -								
01 Investments in Industrial Financial Institutions -								
190 Investments in Public Sector and Other Undertakings -								
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	78,21.50	..	
(ii) Investments in Punjab Financial Corporation, Chandigarh	29,31.29	..	
(iii) Investments in Goindwal Industrial and Investment Corporation	6,69.45	..	
(iv) Industrial Estates- Acquisition of land for focal growth point	10,55.31	..	
(v) Expansion of Reeling Units-Acquisition of land	20,04.00	..	
(vi) Other schemes each costing ₹ 5 crore and less	1,73.50	..	
Total (190)	1,46,55.05	..	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14			Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - conold.							
4885 Other Capital Outlay on Industries and Minerals -							
<i>01 Investments in Industrial Financial Institutions -</i>							
200 Other Investments-							
(i) Acquisition of land for focal growth point	..	..	..	..	..	8,96.53	..
(ii) Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	1,66.29	..
Total (200)	..	..	..	..	..	10,62.82	..
Total - 01	..	..	..	..	..	1,57,17.87	..
<i>60 Others -</i>							
800 Other Expenditure	..	..	..	..	..	3,02.33	..
Total - 60	..	..	..	..	..	3,02.33	..
Total (4885)	..	..	..	..	..	1,60,20.20	..
Total (f) Capital Account of Industry and Minerals	1.63	0.18	..	..	0.18	5,02,55.65	(-)88.96
(g) Capital Account of Transport -							
5053 Capital Outlay on Civil Aviation -							
<i>02 Air Ports -</i>							
102 Aerodromes	-20,07.32	..	-1,70.00 a	..	-1,70.00	4,84,40.16	(-)91.53
800 Other Expenditure	..	..	..	..	..	18.00	..
Total - 02	-20,07.32	..	-1,70.00	..	-1,70.00	4,84,58.16	(-)91.53
<i>80 General -</i>							
003 Training and Education	..	..	..	..	..	34.22	..
800 Other Expenditure	36,76.59	..	..	..	..	52,12.32	(-)100.00
a Minus expenditure is due to excess of receipts over expenditure during the year.							

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(g) Capital Account of Transport - contd.								
5053 Capital Outlay on Civil Aviation -								
80 General -								
Total - 80	36,76.59	..	..	..	..	52,46.54	(-)100.00
Total (5053)	16,69.27	..	-1,70.00	..	-1,70.00	5,37,04.70	(-)110.18	
5054 Capital Outlay on Roads and Bridges -								
01 National Highways -								
101 Permanent Bridges	..	..	..	..	..	78.59	..
Total - 01	..	..	..	..	..	78.59	..
02 Strategic and Border Roads -								
101 Bridges	..	..	..	..	..	98.31	..
337 Road Works	..	..	..	..	..	62,73.12	..
800 Other Expenditure	..	..	..	..	..	3,29.04	..
Total - 02	..	..	..	..	..	67,00.47	..
03 State Highways -								
001 Direction and Administration	..	..	..	..	..	52,42.85	..
052 Machinery and Equipment	..	..	..	..	..	8,80.06	..
101 Bridges -								
(i) Improvement/Widening of existing Roads.	..	..	11,29.27	..	11,29.27	21,15.92	(+)100.00
(ii) World Bank Scheme for Road Infrastructure	72,57.86	..	1,57,76.20	..	1,57,76.20	6,28,78.67	(+)117.37	
(iii) Construction of high level bridge over Sagraan Choe crossing Dasuya Hajipur Road	..	..	..	..	..	17,80.86	..
(iv) Construction of Flyover bridge at Dholewal Chowk at Ludhiana	..	..	..	..	..	7,10.94	..

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan Centrally Sponsored/ Central Plan Scheme	5			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(g) Capital Account of Transport - contd.								
5054 Capital Outlay on Roads and Bridges -								
03 State Highways -								
101 Bridges-								
(v) Construction of bridge over Sirhind Canal crossing Road near Village Neelam	..	..	..	..	..	5,92.15	..
(vi) Construction of bridge over Satluj River crossing	..	..	..	..	..	37,55.26	..
(vii) Improvement/Widening of Existing Roads and Land Acquisition	..	..	..	..	..	34,00.96	..
(viii) State Share for Upgradation of Roads Under Pradhan.Mantari.Gramin.Yojana	8,63.51	..	..	..	..	8,63.51	(-)100.00
(ix) Other schemes each costing ₹ 5 crore and less	2,56.27	..	..	..	..	1,19,96.25	(-)100.00
Total (101)	83,77.64	..	1,69,05.47	..	1,69,05.47	8,80,94.52	(+)101.79	
337 Road Works -								
(i) Improvement/Widening of Existing District Roads and State Highways	..	..	..	..	..	69,22.51	..
(ii) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak Dev University	..	..	..	..	..	10,32.98	..
(iii) Four lanning of Patiala - Rajpura Road	..	..	..	..	..	7,25.73	..
(iv) Strengthening of Hoshiarpur-Dasuya Road	..	..	..	..	..	11,33.74	..
(v) Widening of Patiala - Nabha Road	..	..	..	..	..	11,70.47	..
(vi) Other schemes each costing ₹ 5 crore and less	..	..	..	..	..	1,98,85.52	..
Total (337)	..	..	..	..	..	3,08,70.95	..
800 Other Expenditure	1,61,85.67	..	82,74.81	..	82,74.81	33,86,85.36	(-)48.88	
Total - 03	2,45,63.31	..	2,51,80.28	..	2,51,80.28	46,37,73.74	(+)2.51	

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Accounts of Economic Services - contd.							
(g) Capital Account of Transport - conclud.							
5054 Capital Outlay on Roads and Bridges -							
<i>04 District and Other Roads -</i>							
337 Road Works	..	..	1,21,79.24	..	1,21,79.24	1,23,11.93	(+)100.00
Total - 04	..	..	1,21,79.24	..	1,21,79.24	1,23,11.93	(+)100.00
<i>80 General -</i>							
004 Research	..	..	..	..	..	5.82	..
052 Machinery and Equipment	..	..	..	..	..	-8.46 a	..
797 Transfers to/from Reserve Fund/Deposit Accounts	-36,05.42	..	6,93.19	..	6,93.19	75,70.92	(+)119.23
800 Other Expenditure	..	..	..	..	..	7,79.74	..
Total - 80	-36,05.42	..	6,93.19	..	6,93.19	83,48.02	(+)119.23
Total (5054)	2,09,57.89	..	3,80,52.71	..	3,80,52.71	49,12,12.75	(+)81.57
5055 Capital Outlay on Road Transport -							
001 Direction and Administration	93.90	75.72	..	..	75.72	18,76.92	(-)19.36
050 Land and Buildings	..	..	..	..	..	15,61.18	..
102 Acquisition of Fleet	..	..	..	..	..	37,56.04	..
103 Workshop Facilities	..	..	..	..	..	2,39.90	..
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	87,07.19	..
201 Government Transport Services(Punjab Roadways)	1,42.42	87.46	..	..	87.46	38,15.32	(-)38.59
799 Suspense	..	..	..	..	..	1,67.20	..
800 Other Expenditure	1,17.78	3,02.00	..	..	3,02.00	62,17.14	(+)156.41
Total (5055)	3,54.10	4,65.18	..	..	4,65.18	2,63,40.89	(+)31.37
Total (g) Capital Account of Transport	2,29,81.26	4,65.18	3,78,82.71	..	3,83,47.89	57,12,58.34	(+)66.87

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+)/ Decrease(-)
		Non-Plan	State Plan	Plan	Centrally Sponsored/ Central Plan Scheme			
(₹ in lakh)								
C. Capital Accounts of Economic Services - contd.								
(h) Capital Account of Communication -								
5275 Capital Outlay on Other Communication Services -								
101 Other Communication Facilities	..	..	..	..	..	..	1.53	..
Total (5275)	..	..	..	..	..	..	1.53	..
Total (h) Capital Account of Communication								
(i) Capital Account of Science, Technology and Environment -								
5425 Capital Outlay on Other Scientific and Environmental Research -								
208 Ecology and Environment	..	..	..	..	..	..	36,17.10	..
600 Other Services	..	..	..	..	..	..	66.09	..
789 Special Component Plan for Scheduled Castes	10.00	..	..	..	..	..	10.00	(-)100.00
800 Other Expenditure	83.00	..	..	..	..	..	56,92.14	(-)100.00
Total (5425)	93.00	..	..	..	..	..	93,85.33	(-)100.00
Total (i) Capital Account of Science, Technology and Environment								
(j) Capital Account of General Economic Services -								
5452 Capital Outlay on Tourism -								
<i>01 Tourist Infrastructure -</i>								
102 Tourist Accommodation	..	..	14,48.15	..	..	14,48.15	16,47.42	(+)100.00
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	..	2,52.88	..
800 Other Expenditure	18,09.54	..	..	..	..	..	64,48.77	(-)100.00
Total - 01	18,09.54	..	14,48.15	..	..	14,48.15	83,49.07	(-)19.97
Total (5452)	18,09.54	..	14,48.15	..	..	14,48.15	83,49.07	(-)19.97

13. DETAILED STATEMENT OF CAPITAL EXPENDITURE - conclud.

Head of Account	Expenditure during 2012-13	Expenditure during 2013-14				Total	Expenditure to end of 2013-14	Percentage Increase(+) / Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
1	2	3	4	5	6	7	8	
(₹ in lakh)								
C. Capital Accounts of Economic Services - conclud.								
(j) Capital Account of General Economic Services - conclud.								
5455 Capital Outlay on Meteorology -								
800 Other Expenditure	..	..	..	..	..	14.00	..
Total (5455)	..	..	..	..	..	14.00	..
5465 Investments in General Financial and Trading Institutions -								
<i>01 Investments in General Financial Institutions -</i>								
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	4,12.00	..
Total - 01	..	..	..	..	..	4,12.00	..
Total (5465)	..	..	..	..	..	4,12.00	..
5475 Capital Outlay on Other General Economic Services -								
101 Land Ceilings (other than agricultural land)	..	..	..	..	..	4.93	..
112 Statistics	86,68.05	..	55,64.35	..	55,64.35	26,41,05.79	(-35.81)	
789 Special Component Plan for Scheduled Castes	56,82.17	..	19,62.05	..	19,62.05	1,98,24.93	(-65.47)	
800 Other Expenditure	6.39	5.74	..	..	5.74	39,23.95	(-10.17)
Total (5475)	1,43,56.61	5.74	75,26.40	..	75,32.14	28,78,59.60	(-47.54)	
Total (j) Capital Account of General Economic Services	1,61,66.15	5.74	89,74.55	..	89,80.29	29,66,34.67	(-44.45)	
Total - C.Capital Accounts of Economic Services	10,37,39.13	1,25,86.54	9,18,25.77	7,80.00	10,51,92.31	2,41,08,94.75	(+1.40)	
Total	19,15,81.78	1,89,53.22	17,98,82.82	2,12,25.41	22,00,61.45	3,28,03,26.48	(+14.87)	
Salary	34,78.79	1,49.62	9,16.87	..	10,66.49	..	(-69.34)	
Grants-in-aid	1,87,03.31	..	..	..	..	..	(-100.00)

a Differs by ₹ 50.79 lakh (decreased) due to disinvestment made during the year.

* ₹ 1,11,52.27 lakh are yet to be allocated among the successor states.

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Comparative Summary of Government Investment in the share capital and debentures of different concerns for 2012-13 and 2013-14 (a)

Name of the Concern	2013-14			2012-13			
	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year	
1	2	3	4	5	6	7	
		(` in lakh)					
1. Statutory Corporations	9	1,68,42.15	..	9	1,68,42.15	..	
2. Government Companies	25	34,35,40.85	1,25.00	25	34,35,40.85	12.50	
3. Joint Stock Companies	15	1,39.50	18.28	15	1,39.50	16.70	
4. Co-operative Banks and Societies	7653	2,56,93.44	3.16	7653	2,27,44.23	4.22	
Total	7702	38,62,15.94	1,46.44	7702	38,32,66.73	33.42	

(a) Investments are subject to confirmation by the State Government.

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11

(₹ in lakh)

I. Statutory Corporations/Boards-

Working Corporations/ Boards-

1.	Punjab State Warehousing Corporation, Chandigarh	Upto 1989-90	Equity Shares	400000	100	4,00.00	50.00	..	..	.. Accumulated loss upto 2012-2013 was ₹ 10,07,79.95 lakh. Accounts for 2013-14 are awaited (June 2014).
2.	Punjab Financial Corporation, Chandigarh	Upto 1999-2000	Share Capital	2931290	100	29,31.29	72.58	..	..	.. Accumulated loss upto 2012-2013 was ₹ 2,99,49.40 lakh. Accounts for 2013-14 are awaited (June 2014).
3.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1998-99 2006-07	Share Capital Share Capital	a a	a a	25,48.16 1,00.00	51.00 51.00	..	..	Accumulated profit upto 2011-12 was ₹ 11,36.51 lakh. Accounts from 2012-13 are awaited (June 2014).

Total

4.	PEPSU Road Transport Corporation, Patiala	Upto 1993-94	Working Capital	a	a	26,48.16 87,07.19	a Accumulated loss upto 2012-2013 was ₹ 3,65,18.64 lakh. Accounts for 2013-14 are awaited (June 2014).
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Total-Working Statutory Corporations/Boards

1,46,86.64

a Information has not been received from the concerned Statutory Corporations / Boards, (June 2014).

b ₹ 45,32.24 lakh as per Commercial Audit. Difference of ₹ 18,84.08 lakh is under review for reconciliation.

c ₹ 2,82,08.37 lakh as per Commercial Audit. Difference of ₹ 1,95,01.18 lakh is under review for reconciliation.

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
I. Statutory Corporations/ Boards - conold.										
Non-Working Corporations/ Boards -										
1.	Mandi-Kulu Road Transport Corporation, Mandi	Upto 1965-66	Working Capital	a	a	17.54	a	..	..	..
2.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 2002-03 2006-07	Equity Capital Margin Money Equity Capital Share Capital	a a a a	a a a a	10,56.00 1,00.00 50.00 50.00	a a a a	..	..	..
	Total					<u>12,56.00</u> <u>3,51.00</u>		..	..	..
3.	Punjab State Women and Child Welfare Corporation, Chandigarh	1993-94	Working Capital	a	a	2,05.97	a	..	..	..
4.	Punjab State Ex-Servicemen Corporation, Chandigarh	1991-92	Share Capital	a	a	3,25.00	a	..	..	..
5.	Punjab Water Supply and Sewerage Board, Chandigarh	1985-86	Equity Capital	a	a	<u>21,55.51</u>		..	..	..
	Total-Statutory Corporations/ Boards					<u>1,68,42.15</u>		..	..	..
II. Government Companies- Working Companies-										
1.	Punjab Agro Industries Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares	4546360	100	45,46.36	92.00	..	..	Accumulated profit upto 2012-2013 was ₹ 1,24.00 lakh. Accounts for 2013-14 are awaited (June 2014).

a Information has not been received from the concerned Statutory Corporations / Boards (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
II. Government Companies-contd.										
Working Companies-contd.										
2.	Punjab State Forest Development Corporation Limited, Chandigarh	1985-86	Share Capital	25000	100	25.00	100.00	25.00	..	Accumulated profit upto 2012-2013 was ₹ 42,28,00 lakh. Accounts for 2013-14 are awaited (June 2014).
3.	Punjab State Grains Procurement Corporation Limited, Chandigarh	Upto 2006-07	Share Capital	a	a	1,05.00	a	..	..	Accumulated loss upto 2011-12 was ₹ 11,50,13.71 lakh. Accounts from 2012-13 are awaited (June 2014).
4.	Punjab State Seeds Corporation Limited, Chandigarh	Upto 1987-88	Equity/ Preference Shares	370000	100	3,70.00	c	81.56	..	Accumulated profit upto 2009-10 was ₹ 6,95.32 lakh. Accounts from 2010-11 are awaited (June 2014).
5.	Punjab Water Resources Management and Development Corporation Limited, Chandigarh	Upto 1992-93 1993-94 to 1998-99 2000-01 to 2005-06 2006-07 to 2007-08	Equity Shares Ditto Ditto Share Capital	500000* b b b	1000 1000 1000 1000	50,46.45 57,95.75 50,15.74 48,32.48	100.00 100.00 100.00 100.00	..	..	Accumulated loss upto 2011-12 was ₹ 88,86.34 lakh. Accounts from 2012-13 are awaited. (June 2014).
6.	Punjab State Industrial Development Corporation Limited, Chandigarh	1991-92	Equity Shares	782150	1000	<u>2,06,90.42</u> 78,21.50	d	100.00	..	Accumulated loss upto 2012-13 was ₹ 6,13,85,00 lakh . Accounts for 2013-14 are awaited (June 2014).
7.	Punjab Small Industries and Export Corporation Limited, Chandigarh	2005-06	Equity Shares	a	100	19,85.82	e	100.00	..	Accumulated profit upto 2010-11 was ₹ 86,96.00 lakh. Accounts from 2011-12 are awaited (June 2014).
a	Information has not been received from the concerned Government Companies (June 2014).									
b	The authorised capital of ₹ 50,00,00 lakh has been fully paid and subscribed. The case for enhancement of limit of authorised capital is under consideration of Government. The share certificates will be issued after the enhancement of authorised capital.									
c	₹ 4,50,99 lakh as per Commercial Audit. The difference of ₹ 80,99 lakh is attributable to the fact that Company issued irredeemable preference shares to the State Government and these were converted into redeemable preference shares.									
d	₹ 3,24,08.50 lakh as per Commercial Audit. Difference of ₹ 1,17,18.08 lakh is under review for reconciliation.									
e	₹ 49,85,82 lakh as per Commercial Audit. Difference of ₹ 30,00,00 lakh is due to non-Accountal of ₹ 20,00,00 lakh due to conversion of Central Government share into State's share and ₹ 10,00,00 lakh for want of sanction.									
*	Status of exact number of shares has not been provided by the State Government (June 2014).									

a Information has not been received from the concerned Government Companies (June 2014).

b The authorised capital of ₹ 50,00,00 lakh has been fully paid and subscribed. The case for enhancement of limit of authorised capital is under consideration of Government. The share certificates will be issued after the enhancement of authorised capital.

c ₹ 4,50,99 lakh as per Commercial Audit. The difference of ₹ 80,99 lakh is attributable to the fact that Company issued irredeemable preference shares to the State Government and these were converted into redeemable preference shares.

d ₹ 3,24,08.50 lakh as per Commercial Audit. Difference of ₹ 1,17,18.08 lakh is under review for reconciliation.

e ₹ 49,85,82 lakh as per Commercial Audit. Difference of ₹ 30,00,00 lakh is due to non-Accountal of ₹ 20,00,00 lakh due to conversion of Central Government share into State's share and ₹ 10,00,00 lakh for want of sanction.

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks	
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7	8	9	10	11	
(₹ in lakh)											
II. Government Companies - contd.											
Working Companies - conold.											
8	Punjab State Power Corporation Limited, Patiala	Upto 2010-11	Share Capital	a	a	29,46,11.00	b	a	..	.. Accumulated loss upto 2011-12 was ₹ 21,56,69.74 lakh. Accounts from 2012-13 are awaited (June 2014)
9	Punjab State Transmission Corporation Limited	2010-11	Share Capital	a	a	..	c	a	..	.. Accumulated loss upto 2011-12 was ₹ 78,76.47 lakh. Accounts from 2012-13 are awaited (June 2014)
10	Punjab Information and Communication Technology Corporation Limited, Chandigarh	1997-98	Equity Shares	192268	1000	19,22.68		100.00	..	.. Accumulated profit upto 2012-13 was ₹ 20,34.46 lakh. Accounts for 2013-14 are awaited (June 2014).
11	Punjab State Bus Stand Management Company Limited, Chandigarh	2006-07	Equity Shares	5615000	100	56,15.00		100.00	..	.. Accumulated profit upto 2010-11 was ₹ 2,29.00 lakh. Accounts from 2011-12 are awaited (June 2014).
12	Punjab State Civil Supplies Corporation Limited, Chandigarh	1981-82	Share Capital	373000	100	3,73.00		100.00	..	.. Accumulated loss upto 2011-12 was ₹ 4,48,44.36 lakh. Accounts from 2012-13 are awaited (June 2014)
13	Punjab State Container and Warehousing Corporation Limited, Chandigarh	Upto 1998-99	Share Capital	a	a	25,00.00		a	1,00.00	.. Accumulated profit upto 2012-13 was ₹ 70,23.00 lakh. Accounts for 2013-14 are awaited (June 2014).	
14	Punjab State Tourism Development Corporation Limited, Chandigarh	Upto 2000-01 2008-09	Equity Capital Share Capital	253689*	100 a	3,97.37 29.67		a a		Accumulated profit upto 2009-10 was ₹ 15,11.41 lakh. Accounts from 2010-11 are awaited (June 2014).	
Total						4,27.04	d	..	..	..
Total - Working Companies						34,09,92.82		1,25.00			

a Information has not been received from the concerned Government Companies (June 2014).

b ₹ 60,81,47.43 lakh as per Commercial Audit. The difference of ₹ 31,35,36.43 lakh is an account of allotment of new shares.

c ₹ 6,05,88.00 lakh as per Commercial Audit on Account of allotment of new shares.

d ₹ 6.66.11 lakh as per Commercial Audit. Difference of ₹ 2,39.07 lakh is under review for reconciliation.

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
						(₹ in lakh)				

II. Government Companies - contd.

Non-Working Companies -

1. Punjab Land Development and Reclamation Corporation Limited, Chandigarh

	Upto 1980-81	Equity Shares	145000	100	1,45.00	100.00 Accumulated profit upto 1994-95 was ₹ 65.37 lakh. The Company stands closed w.e.f. 30.11.2003. Accounts from 1995-96 are in arrears (June 2014).
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2. Punjab Poultry Development Corporation Limited, Chandigarh

	Upto 1990-91	Share Capital	275000	100	2,75.00	100.00 Accumulated loss upto 2006-07 was ₹ 8,67.59 lakh. Accounts from 2007-08 are awaited (June 2014).
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3. Punjab Film and News Corporation Limited, Chandigarh

	Upto 1990-91	Equity Shares	151340	100	1,51.34	100.00 Accumulated loss upto 1999-2000 was ₹ 2,01.90 lakh. Accounts from 2000-2001 are awaited (June 2014).
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4. Punjab State Handloom and Textile Development Corporation, Chandigarh

	Upto 1988-89	Equity Shares	36300	1000	3,63.00	100.00 The Accumulated loss upto 2011-12 was ₹ 9,05.40 lakh. Accounts from 2012-13 are awaited (June 2014).
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5. Punjab State Hosiery and Knitwear Development Corporation Limited, Chandigarh

	Upto 1992-93	Equity Shares	39070	1000	3,90.70	100.00 Accumulated loss upto 2005-06 was ₹ 16,83.58 lakh. Accounts from 2006-07 are awaited (June 2014)
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6. Punjab State Leather Development Corporation, Chandigarh

	Upto 1989-90	Equity Capital	341900	100	3,41.90	100.00 Accumulated loss upto 2001-02 was ₹ 7,61.00 lakh. Accounts from 2002-03 are awaited (June 2014).
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a ₹ 3,09.09 lakh as per Commercial Audit. The difference amounting to ₹ 34.09 lakh represents estimated value of assets transferred (₹ 12.43 lakh), grants-in-aid (₹ 9.00 lakh) distributed to the Corporation and treated as investment in the Accounts of the Corporation, financial assistance under centrally sponsored scheme (₹ 20.00 lakh) disbursed from the revenue Account treated as capital by the Corporation and share application money (₹ 0.10 lakh) pending allotment less ₹ 7.44 lakh transferred by the Corporation to other successor States.

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to Govt. the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
II. Government Companies - conold.										
Non-Working Companies -conold.										
7.	Punjab Export Corporation Limited, Chandigarh	Upto 1977-78	Equity Shares	9398*	100	19.40	a	100.00	..	.. Accumulated loss upto 1977-78 was ₹ 27.21 lakh. The company was attached with PSIEC administratively. However, the company stands wound up and record is stated to be with the liquidator (June 2014).
8.	Rashtriya Pariyojna Nigam Limited, New Delhi	Upto 1959-90	Equity Shares	548	1000	5.48		0.34	..	..
9.	Punjab State Irons Limited, Chandigarh	1965-66	Equity Shares	400*	100	16.52		100.00	..	.. A sum of ₹ 16.52 lakh has been advanced by the State Government as equity capital pending allotment of shares (June 2014).
10.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1991-92	Equity Capital	493630	100	4,93.63	c	100.00	..	..
11	Agricultural Financial Institution - Regional Rural Banks	Upto 1998-99	Share Capital	b	b	3,46.06		b	..	..
Total - Non-Working Companies						25.48.03			..	..
Total - Government Companies						34.35,40.85			1,25.00	..
III. Joint Stock Companies-										
1.	Punjab Seamless Tubes Mills Limited, Chandigarh	Upto 1964-65	Ordinary Shares	2000	10	0.20		b	..	..
2.	Associated Cement Company Limited	Upto 1969-70	Ordinary Shares	1311	100	1.31		b	18.13	..
a	₹ 9.40 lakh as per Commercial Audit. The difference of ₹ 10.00 lakh is attributable to the fact that ₹ 5.00 lakh each advanced during 1976-77 and 1977-78 have been treated as loan by the company pending purchase of shares.									
b	Information has not been received from the concerned Government Companies, Joint Stock Companies (June 2014).									
c	₹ 1,75.82 lakh (one third value of Share Capital) has been transferred to Punjab Small Industries and Export Corporation Limited, Chandigarh on Account of amalgamation of the company with PSIEC as per notification issued by Government of India, Ministry of Law, Justice and Company Affairs, New Delhi vide no. 420 dated 10.07.1998. The balance amount of ₹ 4,93.63 lakh is yet to be written-off by State Government.									
*	Status of exact number of shares has not been provided by the State Government (June 2014).									

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
III. Joint Stock Companies -contd.										
3.	Dholpur Glass Works Limited, Dholpur	Investment made by the former Princely States of PEPSU. Year of investment has not been intimated by the Government	Ordinary Shares	5000	10	0.50	a	..	..	Under liquidation since 1 June 1969.
4.	Shri Uday Bhan Industry Limited, Dholpur	Investment made by the former Princely States of PEPSU. Year of investment has not been intimated by the Government	Preference Shares Ordinary Shares Deferred Shares	1000 10000 15000	100 10 10	1.00 1.00 1.50	a a a	..	..	Under voluntary liquidation since 2 December 1956.
						3.50	b	..	..
						0.14		a	..	
						0.44		a	0.15	
						0.58		..	..
						0.10	c	a	..	
						0.04		a	..	
5.	Dalmia Cement (Bharat) Limited, Madras	Ditto	Preference Shares Ordinary Shares	1371 3434*	10 10	..	..	..	..
						0.10	c	a	..	
						0.04		a	..	
6.	Shri Krishna Rajindra Mills Limited, Mysore	Ditto	Equity Shares	110*	50	..	..	..	..
						0.04		a	..	
7.	Mysore Paper Mills Limited, Bangalore	Ditto	Equity Shares	110*	10	..	..	..	..

a Information has not been received from the concerned Joint Stock companies (June 2014).

b Includes investment of ₹ 0.61 lakh made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

c Investment made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment		Face value of each share (₹)	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares						
1	2	3	4	5	6	7	8	9	10	11
III. Joint Stock Companies -contd.										
8.	Bhagwanpura Sugar Mills Limited, Dhuri	1954-55	6% Preference Shares	7600	25	1.90	19.33			..
			Ordinary Shares	81000	10	8.10	19.68			
			Ditto	100000	10	10.00	19.68			
	Total			6600	100	<u>20.00</u>	0.48			..
9.	Ballapur Paper and Straw Board Mills Limited, Calcutta	1957-58	7% 2nd Preference Shares	8000	100	6.60	10.00			..
10.	Usha Spinning and Weaving Mills Limited, Faridabad	Upto 1965-66	9.3% Preference Shares	120000	10	12.00	a			..
	Total			23985	100	<u>20.00</u> <u>23.99</u>	18.00			..
11.	Bharat Steel Tubes Limited, (Ganaur), New Delhi	Upto 1964-65	9.3% Preference Shares	307900	10	30.78	11.04			..
	Total			2707	100	<u>54.77</u> <u>2.71</u>	10.60			..
12.	Usha Forging and Stamping Limited, New Delhi	1964-65	9.3% Preference Shares	15800	10	1.58	a			..
	Total			3250	100	<u>4.29</u> <u>3.25</u>	19.77			..
13.	Sikands Limited, New Delhi		9.5% Preference Shares	4620	100	4.62	28.05			..
	Total					<u>7.87</u>				..

a Information has not been received from the concerned Joint Stock Companies (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment		Number of shares	Face value of each share (₹)	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Shares							
1	2	3	4	5	6	7	8	9	10	11	
III. Joint Stock Companies-concltd.											
14	Oriental Spun Pipe Company Limited, New Delhi	1965-66	9.27% Preference Shares	9995	100	10.00	35.08	..	..	..
15.	National Textile Corporation, (Delhi, Punjab and Rajasthan) Limited, New Delhi	1978-79	Share Capital	a	a	9.74	a	..	..	..
Total-Joint Stock Companies							1,39.50		18.28	..	
IV Co-operative Banks and Societies-											
1.	Primary Agriculture Co-operative Credit Societies (5083)	Upto 1998-99	Share Capital	a	a	2,48.10	a	0.86	..	₹ 20.79 lakh retired during the year.	
2.	Punjab State Co-operative Agricultural Development Bank Limited, Chandigarh	Upto 2000-01	Share Capital	a	1000	41.00	0.72	2.30	..	..
3.	Central Co-operative Bank (15)	Upto 1998-99	Share Capital	a	a	12,80.28	a	..	..	..
Total							30,00.00				
							42,80.28				
4.	Primary Agricultural Development Bank(44)	Upto 1995-96	Share Capital	a	a	91.93	a	..	..	..
5.	Punjab State Federation of House Building Societies Limited, (HOUSEFED)	Upto 1994-95	Share Capital	903600	100	9,03.60	23.00	..	..	..
6.	Co-operative Labour and Construction Societies (113)	Upto 2002-03	Ordinary Shares	a	a	20.32	a	..	..	..

a Information has not been received from the concerned Joint Stock Companies / Co-operative Banks and Societies (June 2014).

b Includes investments of ₹ 0.55 lakh made from the balance in "8229: Development and Welfare Funds-200 Other Development and Welfare Funds".

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies- contd.										
7.	Joint Farming Co-operative Societies (281)	Upto 1975-76	Ordinary Shares	a	a	2.47	a	..	..	..
8.	Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh	Upto 2002-03	Ordinary Shares	a	a	13,31.56	72.84	..	..	..
9.	Co-operative Warehousing Marketing and Marketing - cum - Processing Societies (500)	Upto 1999-00	Ordinary Shares	a	a	11,21.75	a	..	..	..
10.	Co-operative Poultry Marketing Societies (19)	Upto 1977-78	Share Capital	a	a	1.98	a	..	..	..
11	Kot Kapura Co-operative Spinning Mills Limited, Sandhwan (District Faridkot)	Upto 1992-93	Share Capital	92050	500	4,60.25	90.00	..	..	..
12.	Abohar Co-operative Spinning Mills	Upto 1994-95	Share Capital	157264*	500	8,26.36	95.30	..	..	..

a Information has not been received from the concerned Co-operative Bodies and Societies (June 2014).

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested (₹ in lakh)	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
IV. Co-operative Banks and Societies- contd.										
13.	Mansa Co-operative Spinning Mills Limited, Mansa	Upto 1991-92	Share Capital	139790	500	6,98.95	94.16	..	..	..
14.	Malout Co-operative Spinning Mills Limited, Malout	Upto 1991-92	Share Capital	130261*	500	7,12.23	96.92	..	..	..
15.	Bamala Co-operative Spinning Mills Limited, Bamala	Upto 1994-95	Share Capital	152124*	500	8,00.66	a	..	..	..
16.	Goindwal Co-operative Spinning Mills Limited, Goindwal	Upto 1991-92	Share Capital	113834	500	5,69.17	a	..	..	..
17.	Nakodar Co-operative Cotton Waste Spinning Mills Limited, Nakodar	Upto 1983-84	Share Capital	4004	500	20.02	a	..	..	..
18.	Punjab Co-operative Spinning Mills Federation Limited, Chandigarh	Upto 1995-96	Share Capital	64220*	1000	5,01.20	a	..	..	..
19.	The Bathinda Integrated Co-operative Ginning and Spinning Mills Limited, Bathinda	Upto 1991-92	Share Capital	a	100	13,27.50	a	..	..	..

a Information has not been received from the concerned Co-operative Banks and Societies (June 2014).

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies-										
contd.										
20.	Milk Producers' Co-operative Societies (998) including Punjab State Milk Producers' Federation Limited, (MILKFED- Punjab)	Upto 1983-84	Share Capital	529467*	1000	14,73.51	Variable Percentage	..	..	₹ 30.00 lakh retired during the year.
21.	Bhogpur Co-operative Sugar Mills Limited, Bhogpur	Upto 1987-88	Ordinary Shares	125500*	100	1,24.50	73.00	..	..	..
22.	Morinda Co-operative Sugar Mills Limited, Morinda	Upto 1990-91	Ordinary Shares	1000	500	5.00	38.01	..	..	..
23.	Nawanshahar Co-operative Sugar Mills Limited, Nawanshahar	Upto 1992-93	Ordinary Shares	8500*	100	1,39.37	a	..	..	..
					500	1,44.37	3,68.30	17.23	..	..
24.	Patiala Co-operative Sugar Mills, Rakhra	Upto 1990-91	Ordinary Shares	a	a	3,45.43	a	..	..	..
25.	Fazilka Co-operative Sugar Mills	Upto 1993-94	Ordinary Shares	74502	500	3,72.51	87.09	..	..	..
26.	Tarn Taran Co-operative Sugar Mills Limited, Sheron	Upto 1990-91	Ordinary Shares	96587	100	48.25	a	..	..	..
					500	4,20.76	4,82.94	86.03	..	..
27.	The Budhewal Co-operative Sugar Mills Limited, Budhewal	Upto 1987-88	Ordinary Shares	89600	500	4,48.00	a	..	..	..
Total		1990-91	Ditto	1187	500	5.93	48.98	..	..	..
					500	4,53.93	..	..	..	..

a Information has not been received from the concerned Co-operative Banks and Societies (June 2014).

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
IV. Co-operative Banks and Societies- contd.										
28.	Punjab Co-operative Sugar Mills Federation Limited.	Upto 1991-92	Ordinary Shares	12399	1000	1,23.99	4.03	..	..	..
		1992-93	Ditto	64390	100	64.39	100.00	..	..	..
	Total					<u>1,88.38</u>				
29.	Nakodar Co-operative Sugar Mills, Nakodar	Upto 1992-93	Ordinary Shares	89600	a	11,43.10	83.97	..	..	..
30.	Jagraon Co-operative Sugar Mills, Jagraon	Upto 1990-91	Ordinary Shares	a	a	10,65.16	a	..	..	..
31.	Fairdikt Co-operative Sugar Mills, Fairdikt	Upto 1990-91	Ordinary Shares	a	a	11,31.88	a	..	..	..
32.	Ajnala Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares	a	a	10,99.38	a	..	..	..
33.	Budhladha Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares	a	a	10,61.70	a	..	..	..
34.	Gurdaspur Co-operative Sugar Mills Limited	Upto 1987-88	Ordinary Shares	a	a	1,23.00	a	..	..	..
35.	Zira Co-operative Sugar Mills Limited	1987-88	Ordinary Shares	a	a	1,23.00	a	..	..	..
36.	Dasuya Co-operative Sugar Mills Limited	1991-92	Ordinary Shares	a	a	1,92.47	a	..	..	..
37.	Patran Co-operative Sugar Mills Limited	1991-92	Ordinary Shares	a	a	3,25.78	a	..	..	..
38.	Amloh Co-operative Sugar Mills and Allied Industry Limited	1991-92	Ordinary Shares	a	a	3,25.78	a	..	..	..
39.	Industrial Co-operative Federations and Societies (485)	1995-96	Ordinary Shares	a	a	1,85.89	a	..	..	..

a Information has not been received from the concerned Co-operative Banks and Societies (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
IV. Co-operative Banks and Societies-										
contd.										
40.	The Punjab State Handloom Weavers' Apex Co-operative Societies (Weavco)	Upto 1994-95 2003-04	Share Capital Share Capital	a a	a a	7,01.74 22.75	42.59 a	..	..	..
	Total					<u>7,24.49</u>		..	..
41.	Co-operative Consumers' Stores (State Scheme) (16)	Upto 1990-91	Ordinary Shares	a	a	5.95	a	..	..	..
42.	Co-operative Consumers' Stores (35)	Upto 1987-88	Ordinary Shares	a	a	49.64	a	..	..	..
43.	Agriculture Co-operative Services Societies (16)	Upto 1990-91	Ordinary Shares	a	a	0.08	a	..	..	..
44.	Punjab State Federation of Consumers Co-operative Wholesale Societies Limited, Chandigarh (CONSTOFED)	Upto 1994-95	Ordinary Shares	25221*	500	1,16.02	a	..	..	..
45.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	Ordinary Shares	86	5000	4.30	a	..	..	..
46.	Co-operative Tube well Irrigation Societies (6)	1975-76	Ordinary Shares	a	a	0.98	a	..	..	..
47.	Co-operative Cold Stores (5)	Upto 1987-88	Ordinary Shares	a	a	6.10	a	..	..	..
48.	Women T/C Societies	1995-96	Ordinary Shares	a	a	0.64	a	..	..	..

a Information has not been received from the concerned Co-operative Banks and Societies (June 2014).

* Status of exact number of shares has not been provided by the State Government (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-2: Details of Investment upto 2013-14 - conclud.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies - conclud.										
49.	Punjab State Industrial Federation	1995-96	Ordinary Shares	a	a	2.00	a	..	..	..
50.	Punjab State Co-operative Development Federation (PUNCOFED)	Upto 1995-96	Share Capital	a	a	24.65	a	..	..	..
51.	The Punjab State Co-operative Bank, Chandigarh	1993-94	Share Capital	a	a	20.00	a	..	..	..
						2,56,93.44		3.16	..	
Total-Co-operative Banks and Societies						38,62,15.94		1,46.44	..	

Note: - Allocation for investment to the successor States shown in the Statement is yet to be finalised.

a Information has not been received from the concerned Co-operative Banks and Societies (June 2014).

14. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - conclud.

Section-3: Major and Minor Head-wise details of investment during the year (1)

(₹ in lakh)

(1)	Differs by ₹ 21.26 lakh with investments as per Statement No. 13	
	The difference is analysed as under:-	
	Investments made out of Expenditure Heads (Revenue Account) shown in Statement No. 14	20.00
	Investments made from the balance in '8229 Development and Welfare Funds - Other Development and Welfare Funds' shown in Statement No. 14	1.26

Net Difference

21.26

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(a) Statement of Public Debt and other obligations						
Description of Debt	Balance on 1 April 2013	Additions during the year	Discharges during the year	Balance on 31 March 2014	Percentage Increase(+)/ Decrease(-)	Interest Paid
1	2	3	4	5	6	7
(₹ in lakh)						
E. Public Debt-						
6003 Internal Debt of the State Government-						
101 Market Loans						
(a) Market Loans bearing Interest (1)	4,30,63,11.25	90,00,00.00	17,44,77.27	5,03,18,33.98	(+)16.85	37,20,80.40
(b) Market Loans not bearing Interest (1)	13.05	..	6.36	6.69	(-)48.74	..
103 Loans from Life Insurance Corporation of India	58.32	..	31.20	27.12	(-)53.50	4.79
104 Loans from General Insurance Corporation of India	18.80	..	9.00	9.80	(-)47.87	1.87
105 Loans from the National Bank for Agricultural and Rural Development	19,25,42.71	4,95,00.00	4,02,69.86	20,17,72.85	(+)4.79	1,25,10.25
106 Compensation and other Bonds	1,91,20.38	..	63,73.46	1,27,46.92	(-)33.33	17,60.67
107 Loans from the State Bank of India and other Banks (a)	6,05,61.84	..	..	6,05,61.84	..	..
109 Loans from other Institutions	3,37,98.79	..	42,08.85	2,95,89.94	(-)12.45	41,83.42
110 Ways and Means Advances from the Reserve Bank of India	1,58,07.00	1,34,67,52.61	1,30,32,97.33	5,92,62.28	(+)274.91	23,47.68
111 Special Securities issued to National Small Savings Fund of the Central Government	2,17,19,02.49	7,99,99.51	11,39,48.45	2,13,79,53.55	(-)1.56	20,75,75.72
Total (6003)	6,80,01,34.63	2,37,62,52.12	1,64,26,21.78	7,53,37,64.97	(+)10.79	60,04,64.80
6004 Loans and Advances from the Central Government-						
<i>01 Non-Plan Loans-</i>						
115 Loans for Modernisation of Police Force	29,24.74	1,80.00	2,18.20	28,86.54	(-)1.31	3,51.63
117 Flood Control-Other Loans	11,45.14	..	1,39.55	10,05.59	(-)12.19	1,37.72
201 House Building Advances	32.01	..	12.53	19.48	(-)39.14	2.93
600 Other Education Loans	4.35	..	..	4.35	..	..
Total - 01	41,06.24	1,80.00	3,70.28	39,15.96	(-)4.63	4,92.28

(1) Details are given in Annexure to this statement.

(a) Subject to confirmation/ adjustment by the State Government.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - contd.

Description of Debt	Balance on 1 April 2013	Additions during the year	Discharges during the year	Balance on 31 March 2014	Percentage		Interest Paid
					Increase(+) Decrease(-)	6	
1	2	3	4	5	6	7	7
(₹ in lakh)							
E. Public Debt- conold.							
6004 Loans and Advances from the Central Government-							
02 Loans for State/Union Territory Plan Schemes-							
101 Block Loans	13,83,07.94	3,76,16.48	96,61.62	16,62,62.80	(+)	20.21	39,41.71
105 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	17,85,84.15	..	1,56,39.55	16,29,44.60	(-)	8.76	1,33,78.30
Total - 02	31,68,92.09	3,76,16.48	2,53,01.17	32,92,07.40	(+)	3.89	1,73,20.01
07 Pre 1984-85 Loans-							
102 National Loans Scholarship Schemes	22.60	..	0.20	22.40	(-)	0.88	..
109 Rehabilitation of Gold Smiths	8.97	..	..	8.97	..	..	..
Total - 07	31.57	..	0.20	31.37	(-)	0.63	..
Total (6004)	32,10,29.90	3,77,96.48	2,56,71.65	33,31,54.73	(+)	3.78	1,78,12.29
Total- E. Public Debt	7,12,11,64.53	2,41,40,48.60	1,66,82,93.43	7,86,69,19.70	(+)	10.47	61,82,77.09
Other Liabilities							
I. Small Savings, Provident Funds, etc.-							
(b) State Provident Funds-							
8009 State Provident Fund	1,41,76,69.34	32,86,63.14	13,61,88.72	1,61,01,43.76	(+)	13.58	12,65,81.72
Total (b) State Provident Funds	1,41,76,69.34	32,86,63.14	13,61,88.72	1,61,01,43.76	(+)	13.58	12,65,81.72
(c) Other Accounts-							
8011 Insurance and Pension Funds	3,85,80.85	54,32.77	15,04.08	4,25,09.54	(+)	10.18	37,94.59
Total (c) Other Accounts	3,85,80.85	54,32.77	15,04.08	4,25,09.54	(+)	10.18	37,94.59
Total- I. Small Savings, Provident Funds, etc.	1,45,62,50.19	33,40,95.91	13,76,92.80	1,65,26,53.30	(+)	13.49	13,03,76.31
J. Reserve Funds -							
(a) Reserve Funds bearing Interest -							
8115 Depreciation/Renewal Reserve Funds	97,77.76	7,64.04	..	1,05,41.80	(+)	7.81	7,03.67
8121 General and Other Reserve Funds	31,41,73.43	5,69,16.50	2,37,53.63	34,73,36.30	(+)	10.56	3,03,85.48

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - conclud.						
Description of Debt	Balance on 1 April 2013	Additions during the year	Discharges during the year	Balance on 31 March 2014	Percentage Increase(+)/ Decrease(-)	Interest Paid
1	2	3	4	5	6	7
(₹ in lakh)						
Other Liabilities- conclud.						
J. Reserve Funds - conclud.						
(a) Reserve Funds bearing Interest - conclud.						
Total (a) Reserve Funds bearing Interest	32,39,51.19	5,76,80.54	2,37,53.63	35,78,78.10	(+)10.47	3,10,89.15
(b) Reserve Funds not bearing Interest -						
8229 Development and Welfare Funds	8,49.94	..	..	8,49.94	..	..
8235 General and other Reserve Funds	39.75	..	..	39.75	..	..
Total (b) Reserve Funds not bearing Interest	8,89.69	..	..	8,89.69	..	..
Total - J. Reserve Funds	32,48,40.88	5,76,80.54	2,37,53.63	35,87,67.79	(+)10.44	3,10,89.15
K. Deposits and Advances -						
(a) Deposits bearing Interest -						
8338 Deposits of Local Funds	15.42	..	..	15.42	..	..
8342 Other Deposits	10,09,36.58	6,25,67.87	5,60,22.78	10,74,81.67	(+)6.48	22,78.15
Total (a) Deposits bearing Interest	10,09,52.00	6,25,67.87	5,60,22.78	10,74,97.09	(+)6.48	22,78.15
(b) Deposits not bearing Interest -						
8443 Civil Deposits -	20,53,23.38	31,76,52.38	30,57,34.98	21,72,40.78	(+)5.80	..
8448 Deposits of Local Funds	4,45.85	2.66	3.78	4,44.73	(-)0.25	..
8449 Other Deposits	1,92,31.02	55.83.00	48,89.80	1,99,24.22	(+)3.60	..
Total (b) Deposits not bearing Interest	22,50,00.25	32,32,38.04	31,06,28.56	23,76,09.73	(+)5.60	..
Total - K. Deposits and Advances (a)	32,59,52.25	38,58,05.91	36,66,51.34	34,51,06.82	(+)5.88	22,78.15
Total - Other Liabilities	2,10,70,43.32	77,75,82.36	52,80,97.77	2,35,65,27.91	(+)11.84	16,37,43.61
Total - Public Debt and Other Liabilities	9,22,82,07.85	3,19,16,30.96	2,19,63,91.20	10,22,34,47.61	(+)10.78	78,20,20.70

(a) Excludes data of Advances.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

Year	Market Loans bearing Interest	(i) Maturity Profile of Internal Debt							Loans from other Institutions	Total	
		(b) Maturity Profile									
		Loans from		Compensation and other bonds	Loans from SBI	Special securities issued to NSSF of Central Government	Loans from	Total			
LIC	GIC	NABARD	6						7	8	9
1	2	3	4	5	6	7	8	9	10		
					(₹ in lakh)						
2014-15	12,65,39.70	18.60	3.56	4,35,66.86	63,73.46	6,05,61.84	11,19,58.00	6,92,10.57	41,82,32.59		
2015-16	16,00,99.08	3.00	3.56	3,97,15.99	63,73.46		11,98,39.10	64,62.96	33,24,97.15		
2016-17	14,56,48.60	3.00	2.68	4,06,16.00			12,70,75.25	64,62.96	31,98,08.49		
2017-18	41,21,27.60	2.52		3,16,16.00			12,70,75.25	67,15.72	57,75,37.09		
2018-19	50,61,19.00			2,26,58.00			12,98,81.05		65,86,58.05		
2019-20	49,85,00.00			1,37,00.00			13,38,81.03		64,60,81.03		
2020-21	49,28,00.00			99,00.00			13,38,81.03		63,65,81.03		
2021-22	82,00,00.00						13,38,81.03		95,38,81.03		
2022-23	97,00,00.00						13,38,81.03		1,10,38,81.03		
2023-24	90,00,00.00						13,38,81.03		1,03,38,81.03		
2024-25							13,38,81.03		13,38,81.03		
2025-26							12,53,22.88		12,53,22.88		
2026-27							11,36,70.88		11,36,70.88		
2027-28							10,66,96.63		10,66,96.63		
2028-29							9,35,60.53		9,35,60.53		

b includes ₹5,92,62.28 lakh representing 'Ways and Means Advances'.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile -contd.

(i) Maturity Profile of Internal Debt-concld.

Year	Market Loans bearing Interest	Loans from			Compensation and other bonds	Loans from SBI	Special securities issued to NSSF of Central Government	Loans from Institutions	Total
		LIC	GIC	NABARD					
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
2029-30							7,66,80.48		7,66,80.48
2030-31							5,84,75.32		5,84,75.32
2031-32							4,14,66.22		4,14,66.22
2032-33							2,65,16.57		2,65,16.57
2033-34							2,28,72.77		2,28,72.77
2034-35							2,19,23.02		2,19,23.02
2035-36							1,40,41.92		1,40,41.92
2036-37							68,05.77		68,05.77
2037-38							68,05.77		68,05.77
2038-39							39,99.97		39,99.97
Total	5,03,18,40.67 a	27.12	9.80	20,17,72.85	1,27,46.92	6,05,61.84	2,13,79,53.56	8,88,52.21	7,53,37,64.97 a

a includes ₹ 6.69 lakh representing Market Loans not bearing Interest.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.**(b) Maturity Profile - contd.****(ii) Maturity Profile of Loans and Advances from the Central Government**

Year	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes	Pre 1984-85 Loans	Total
	2	3	4	5
	(₹ in lakh)			
2014-15	3,91.45	1,85,64.04	0.20	1,89,55.69
2015-16	3,77.72	1,86,02.87	0.20	1,89,80.79
2016-17	3,65.09	1,86,19.39	0.20	1,89,84.68
2017-18	3,52.47	1,89,41.76	0.20	1,92,94.43
2018-19	3,38.13	1,89,41.76	0.20	1,92,80.09
2019-20	3,01.38	1,89,41.76	0.20	1,92,43.34
2020-21	2,89.68	1,89,41.78	0.20	1,92,31.66
2021-22	2,77.29	1,89,41.78	0.20	1,92,19.27
2022-23	2,64.93	1,89,41.78	0.20	1,92,06.91
2023-24	2,50.44	1,88,68.42	0.20	1,91,19.06
2024-25	2,49.60	1,88,20.47	0.20	1,90,70.27
2025-26	2,28.75	27,73.12	0.20	30,02.07
2026-27	1,44.44	13,74.67	0.20	15,19.31
2027-28	80.25	5,29.30	0.20	6,09.75
2028-29	..	4,48.43	0.20	4,48.63

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.**(b) Maturity Profile - contd.****(ii) Maturity Profile of Loans and Advances from the Central Government - contd.**

Year	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes	Pre 1984-85 Loans	Total
1	2	3	4	5
(₹ in lakh)				
2029-30		3,73.94	0.20	3,74.14
2030-31		3,06.01	0.20	3,06.21
2031-32		3,06.01	0.20	3,06.21
2032-33		3,06.01	0.20	3,06.21
2033-34		3,06.01		3,06.01
2034-35		3,06.01		3,06.01
2035-36		3,06.01		3,06.01
2036-37		3,06.01		3,06.01
2037-38		3,06.01		3,06.01
2038-39		3,06.01		3,06.01
2039-40		3,06.01		3,06.01
2040-41		3,06.01		3,06.01
2041-42		3,06.01		3,06.01
2042-43		76.55		76.55
2043-44		76.55		76.55
2044-45		76.55		76.55
2045-46		76.55		76.55
2046-47		75.46		75.46
Total	39,15.97 a	32,92,07.41 b	31.37 c	33,31,54.75 d

a Includes ₹ 4.35 lakh repayment of which is on the basis of actual recoveries.

b Includes ₹11,25,28.36 lakh representing Loans of back to back basis recoveries of which are being made by Central Government itself.

c Includes ₹ 27.57 lakh repayment of which is on the basis of actual recoveries.

d Includes ₹ 11,25,60.28 lakh mentioned in footnotes 'a', 'b' and 'c' above.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(c) Interest Rate Profile of Outstanding Loans
(i) Internal Debt of the State Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2014									Share in Total	
	Market Loans bearing interest	Compensation and other Bonds	Special Securities issued to NSSF of the Central Government	LIC/GIC	NABARD	Loans from SBI	Others	Total			
1	2	3	4	5	6	7	8	9	10		
			(₹ in lakh)								
5.00 to 5.99	12,28,93.00						..	12,28,93.00	1.63		
6.00 to 6.99	10,68,69.08				13,98,52.20		5,92,62.28	30,59,83.56	4.06		
7.00 to 7.99	87,99,49.40				5,97,90.73			93,97,40.13	12.47		
8.00 to 8.99	2,97,71,22.50	1,27,46.92			21,29.92			2,99,19,99.34	39.71		
9.00 to 9.99	94,50,00.00							94,50,00.00	12.54		
10.00 to 10.99			2,13,79,53.56	3.20				2,13,79,56.76	28.38		
11.00 to 11.99				12.40				12.40	..		
12.00 to 12.99				21.32				21.32	..		
Information is not available with AG (A&E)						6,05,61.84	2,95,89.93	9,01,51.77	1.21		
Total	5,03,18,40.67 ^a	1,27,46.92	2,13,79,53.56	36.92	20,17,72.85	6,05,61.84	8,88,52.21	7,53,37,64.97 ^a	100.00		

^a Includes ₹ 6.69 lakh representing Market Loans not bearing Interest.

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(c) Interest Rate Profile of Outstanding Loans -concl.
(ii) Loans from the Central Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2014		Share in Total
	1	2		3
		(₹ in lakh)	
		Loans from the Central Government	
7.00 to 7.99		28,37,71.06	85.18
8.00 to 8.99		13.66	..
9.00 to 9.99		4,28,96.20	12.88
10.00 to 10.99		27.56	0.01
11.00 to 11.99		10,55.19	0.32
12.00 to 12.99		31,71.50	0.95
13.00 to 13.99		22,19.58	0.66
Total		33,31,54.75	100.00

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE				
Description of Debt	Balance on 1 April 2013 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2014 5
1	(₹ in lakh)			
E. Public Debt -				
6003 . Internal Debt of the State Government-				
101 Market Loans -				
(a) Market Loans bearing Interest -				
6.40 per cent Punjab Loan 2013	2,05,85.00		2,05,85.00	..
6.35 per cent Punjab Loan 2013	9,47,48.02		9,47,48.02	..
6.20 per cent Punjab Loan 2013	4,01,66.25		4,01,66.25	..
5.90 per cent Punjab Government Stock 2013	1,89,78.00		1,89,78.00	..
5.60 per cent Punjab Loan 2014	2,10,80.60			2,10,80.60
5.70 per cent Punjab Loan 2014	5,12,10.50			5,12,10.50
6.20 per cent Punjab Loan 2015	4,01,69.08			4,01,69.08
5.85 per cent Punjab Loan 2015	2,49,98.60			2,49,98.60
7.02 per cent Punjab Loan 2015	2,92,50.00			2,92,50.00
7.67 per cent Punjab Government Stock 2016	6,19,30.00			6,19,30.00
7.79 per cent Punjab Government Stock 2016	5,80,00.00			5,80,00.00
7.93 per cent Punjab Government Stock 2016	4,37,86.00			4,37,86.00
7.74 per cent Punjab Government Stock 2016	2,43,36.00			2,43,36.00
5.90 per cent Punjab Loan 2017	2,56,03.30			2,56,03.30
7.17 per cent Punjab Loan 2017	2,19,23.30			2,19,23.30
8.32 per cent Punjab Government Stock 2017	3,00,00.00			3,00,00.00
8.22 per cent Punjab Government Stock 2017	10,00,00.00			10,00,00.00
8.35 per cent Punjab Government Stock 2018	5,00,00.00			5,00,00.00
8.41 per cent Punjab Government Stock 2018	9,00,00.00			9,00,00.00
7.86 per cent Punjab Government Stock 2018	4,56,10.10			4,56,10.10
7.96 per cent Punjab Government Stock 2018	5,00,00.00			5,00,00.00
8.28 per cent Punjab Government Stock 2018	7,65,17.50			7,65,17.50
9.81 per cent Punjab Government Stock 2018	5,00,00.00			5,00,00.00
9.30 per cent Punjab Government Stock 2018	10,00,00.00			10,00,00.00
8.83 per cent Punjab Government Stock 2018	5,00,00.00			5,00,00.00

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.					
Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2013	3		4	31 March 2014
1	2	3		4	5
(₹ in lakh)					
E. Public Debt - contd.					
6003 Internal Debt of the State Government -					
101 Market Loans -					
(a) Market Loans bearing Interest -					
8.07 per cent Punjab Government Stock 2018	5,00,00.00	..	..	..	5,00,00.00
7.02 per cent Punjab Government Stock 2018	7,02,17.00	..	..	..	7,02,17.00
6.10 per cent Punjab Government Stock 2019	6,67,00.00	..	..	..	6,67,00.00
7.24 per cent Punjab Government Stock 2019	3,53,97.00	..	..	..	3,53,97.00
7.68 per cent Punjab Government Stock 2019	6,95,00.00	..	..	..	6,95,00.00
8.13 per cent Punjab Government Stock 2019	1,43,05.00	..	..	..	1,43,05.00
7.04 per cent Punjab Government Stock 2019	5,00,00.00	..	..	..	5,00,00.00
7.77 per cent Punjab Government Stock 2019	11,00,00.00	..	..	..	11,00,00.00
7.82 per cent Punjab Government Stock 2019	5,00,00.00	..	..	..	5,00,00.00
8.20 per cent Punjab Government Stock 2019	15,00,00.00	..	..	..	15,00,00.00
8.05 per cent Punjab Government Stock 2019	2,00,00.00	..	..	..	2,00,00.00
8.08 per cent Punjab Government Stock 2019	2,00,00.00	..	..	..	2,00,00.00
8.03 per cent Punjab Government Stock 2019	3,20,00.00	..	..	..	3,20,00.00
8.37 per cent Punjab Government Stock 2019	4,65,00.00	..	..	..	4,65,00.00
8.23 per cent Punjab Government Stock 2020	2,00,00.00	..	..	..	2,00,00.00
8.32 per cent Punjab Government State Development Loan 2020	5,00,00.00	..	..	..	5,00,00.00
8.40 per cent Punjab Government State Development Loan 2020	8,00,00.00	..	..	..	8,00,00.00
8.50 per cent Punjab Government State Development Loan 2020	4,50,00.00	..	..	..	4,50,00.00
8.34 per cent Punjab Government Stock 2020	5,00,00.00	..	..	..	5,00,00.00
8.37 per cent Punjab Government Stock 2020	3,50,00.00	..	..	..	3,50,00.00
8.39 per cent Punjab Government Stock 2020	4,00,00.00	..	..	..	4,00,00.00
8.44 per cent Punjab Government Stock 2020	6,00,00.00	..	..	..	6,00,00.00
8.56 per cent Punjab Government Stock 2020	8,00,00.00	..	..	..	8,00,00.00
8.50 per cent Punjab Government Stock 2021	1,50,00.00	..	..	..	1,50,00.00
8.52 per cent Punjab Government Stock 2021	3,78,00.00	..	..	..	3,78,00.00

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.					
Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2013	3		4	31 March 2014
1	2	3		4	5
(₹ in lakh)					
E. Public Debt - contd.					
6003 Internal Debt of the State Government -					
101 Market Loans -					
(a) Market Loans bearing interest -					
8.36 per cent Punjab Government Stock 2021	10,00,00.00	..	..	..	10,00,00.00
8.47 per cent Punjab Government Stock 2021	6,00,00.00	..	..	..	6,00,00.00
8.64 per cent Punjab SDL 2021	4,00,00.00	..	..	..	4,00,00.00
8.54 per cent Punjab Government Stock 2021	6,50,00.00	..	..	..	6,50,00.00
8.56 per cent Punjab Government Stock 2021	5,00,00.00	..	..	..	5,00,00.00
8.51 per cent SDL 2021	5,00,00.00	..	..	..	5,00,00.00
8.59 per cent Punjab Government Stock 2021	2,50,00.00	..	..	..	2,50,00.00
8.60 per cent Punjab SDL 2021	2,50,00.00	..	..	..	2,50,00.00
8.62 per cent Punjab SDL 2021	3,00,00.00	..	..	..	3,00,00.00
8.66 per cent Punjab SDL 2021	3,00,00.00	..	..	..	3,00,00.00
8.98 per cent Punjab SDL 2021	3,00,00.00	..	..	..	3,00,00.00
9.18 per cent Punjab Government Stock 2021	2,50,00.00	..	..	..	2,50,00.00
9.21 per cent Punjab Government Stock 2021	2,50,00.00	..	..	..	2,50,00.00
8.74 per cent Punjab Government Stock 2021	3,50,00.00	..	..	..	3,50,00.00
8.57 per cent Punjab Government Stock 2022	3,50,00.00	..	..	..	3,50,00.00
8.67 per cent Punjab Government Stock 2022	2,50,00.00	..	..	..	2,50,00.00
8.68 per cent Punjab Government Stock 2022	2,50,00.00	..	..	..	2,50,00.00
8.79 per cent Punjab Government Stock 2022	4,33,00.00	..	..	..	4,33,00.00
8.96 per cent Punjab Government Stock 2022	5,67,00.00	..	..	..	5,67,00.00
8.94 per cent Punjab Government Stock 2022	2,00,00.00	..	..	..	2,00,00.00
9.24 per cent Punjab Government Stock 2022	2,50,00.00	..	..	..	2,50,00.00
9.17 per cent Punjab Government Stock 2022	7,00,00.00	..	..	..	7,00,00.00
9.14 per cent Punjab Government Stock 2022	4,00,00.00	..	..	..	4,00,00.00
9.13 per cent Punjab Government Stock 2022	7,00,00.00	..	..	..	7,00,00.00
8.87 per cent Punjab Government Stock 2022	7,00,00.00	..	..	..	7,00,00.00
8.91 per cent Punjab Government Stock 2022	15,00,00.00	..	..	..	15,00,00.00
8.92 per cent Punjab Government Stock 2022	14,00,00.00	..	..	..	14,00,00.00

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.
ANNEXURE - contd.

Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2013	3		4	31 March 2014
I	2	3		4	5
(₹ in lakh)					
E. Public Debt - contd.					
6003 Internal Debt of the State Government -					
101 Market Loans -					
(a) Market Loans bearing interest -					
8.93 per cent Punjab Government Stock 2022	8,00,00.00	..	..	..	8,00,00.00
8.86 per cent Punjab Government Stock 2022	15,00,00.00	..	..	..	15,00,00.00
8.90 per cent Punjab Government Stock 2022	5,00,00.00	..	..	..	5,00,00.00
8.64 per cent Punjab Government Stock 2023	5,00,00.00	..	..	..	5,00,00.00
8.71 per cent Punjab Government Stock 2023	5,00,00.00	..	..	..	5,00,00.00
8.51 per cent Punjab Government Stock 2023	3,00,00.00	..	..	..	3,00,00.00
8.54 per cent Punjab Government Stock 2023	2,00,00.00	..	..	..	2,00,00.00
8.51 per cent Punjab Government Stock 2023	..	15,00,00.00	..	..	15,00,00.00
7.63 per cent Punjab Government Stock 2023	..	7,00,00.00	..	..	7,00,00.00
8.11 per cent Punjab Government Stock 2023	..	5,00,00.00	..	..	5,00,00.00
7.58 per cent Punjab Government Stock 2023	..	2,00,00.00	..	..	2,00,00.00
7.98 per cent Punjab Government Stock 2023	..	7,00,00.00	..	..	7,00,00.00
9.87 per cent Punjab Government Stock 2023	..	5,00,00.00	..	..	5,00,00.00
9.05 per cent Punjab Government Stock 2023	..	5,00,00.00	..	..	5,00,00.00
9.72 per cent Punjab Government Stock 2023	..	5,00,00.00	..	..	5,00,00.00
9.70 per cent Punjab Government Stock 2023	..	5,00,00.00	..	..	5,00,00.00
9.34 per cent Punjab Government Stock 2023	..	6,00,00.00	..	..	6,00,00.00
9.29 per cent Punjab Government Stock 2023	..	6,00,00.00	..	..	6,00,00.00
9.35 per cent Punjab Government Stock 2023	..	2,50,00.00	..	..	2,50,00.00
9.48 per cent Punjab Government Stock 2023	..	2,50,00.00	..	..	2,50,00.00
9.23 per cent Punjab Government Stock 2024	..	6,00,00.00	..	..	6,00,00.00
9.69 per cent Punjab Government Stock 2024	..	6,00,00.00	..	..	6,00,00.00
9.45 per cent Punjab Government Stock 2024	..	5,00,00.00	..	..	5,00,00.00
Total (a) Market Loans bearing Interest	4,30,63,11.25	90,00,00.00	17,44,77.27	5,03,18,33.98	5,03,18,33.98

15. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - conclud.
ANNEXURE - conclud.

Description of Debt	Balance on	Additions during the year		Discharges during the year		Balance on
	1 April 2013	3		4		31 March 2014
I	2	3		4		5
(₹ in lakh)						
E. Public Debt - conclud.						
6003 Internal Debt of the State Government -						
101 Market Loans -						
(b) Market Loans not bearing Interest -						
7.00 per cent Punjab Loan 1993	0.04	..	0.04	..	..	..
9.00 per cent Punjab Loan 1999	0.05	..	..	..	0.05	0.05
8.75 per cent Punjab Loan 2000	0.75	..	..	..	0.75	0.75
13.50 per cent Punjab Loan 2003	1.00	..	..	..	1.00	1.00
12.50 per cent Punjab Loan 2004	0.25	..	..	..	0.25	0.25
14.00 per cent Punjab Loan 2005	9.20	..	6.00	..	3.20	3.20
12.30 per cent Punjab Loan 2007	1.44	..	..	..	1.44	1.44
11.50 per cent Punjab Loan 2008	0.32	..	0.32	..	..	..
Total (b) Market Loans not bearing Interest	13.05	..	6.36	..	6.69	6.69
Total - Market Loans	4,30,63,24.30	90,00,00.00	17,44,83.63	..	5,03,18,40.67	5,03,18,40.67

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -							
(a) Loans for Social Services -							
(i) Education, Sports, Art and Culture							
6202. Loans for Education, Sports, Art and Culture -							
<i>01 General Education -</i>							
203 University and Higher Education -							
Loans to deserving students under National Loan Scholarship Scheme	32.05	..	..	..	32.05	..	0.03
205 Languages Development	0.13	..	..	..	0.13	..	..
Loan for Publication of Adhi Granths	9.79	..	..	..	9.79	..	2.78
600 General	41.97	..	..	..	41.97	..	2.81
Total - 01							
<i>02 Technical Education -</i>							
105 Engineering/Technical Colleges and Institutes -							
Loans to poor students studying in Engineering Colleges	57.93	..	..	..	57.93	..	2.72
Total - 02	57.93	..	..	..	57.93	..	2.72
Total (6202)	99.90	..	..	..	99.90	..	5.53
Total (i) Education, Sports, Art and Culture	99.90	..	..	..	99.90	..	5.53
(ii) Health and Family Welfare -							
6210. Loans for Medical and Public Health -							
<i>03 Medical Education, Training and Research -</i>							
105 Allopathy -							
Loans to deserving students of Medical and Dental Institutions	0.82	..	..	..	0.82	..	..
Total - 03	0.82	..	..	..	0.82	..	..
Total (6210)	0.82	..	..	..	0.82	..	..
Total (ii) Health and Family Welfare	0.82	..	..	..	0.82	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(a) Loans for Social Services -contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development -							
6215. Loans for Water Supply and Sanitation -							
<i>01 Water Supply -</i>							
190 Loans to Public Sector and other Undertakings -	55.73	..	..	..	55.73	..	..
Loans for execution of Water Supply Schemes							
800 Other Loans -							
Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes	13,64.22	..	..	..	13,64.22	..	..
Total -01	14,19.95	..	..	..	14,19.95	..	..
<i>02 Sewerage and Sanitation -</i>							
800 Other Loans -							
(i) Loans to Municipalities, Municipal Corporations and other bodies for sanitation schemes	18.63	..	..	..	18.63	..	1.51
(ii) Loans to Municipalities, Municipal Corporations and other bodies for sewerage schemes	34.85	..	..	..	34.85	..	..
Total (800)	53.48	..	..	..	53.48	..	1.51
Total -02	53.48	..	..	..	53.48	..	1.51
Total (6215)	14,73.43	..	..	..	14,73.43	..	1.51
6216. Loans for Housing -							
<i>02 Urban Housing -</i>							
201 Loans to Housing Boards -							
(i) Loans to Punjab State Housing Board	21,00.78	..	0.35	..	21,00.43	(-)0.35	..
(ii) Loans to PUDA for NCR to Patiala City	31,54.30	..	..	..	31,54.30	..	..
Total (201)	52,55.08	..	0.35	..	52,54.73	(-)0.35	..
800 Other Loans -							
(i) Loans to other parties for construction of houses under Low Income Group Housing Scheme	1,41.34	..	2.60	..	1,38.74	(-)2.60	0.12

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(a) Loans for Social Services -contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development -contd.							
6216 Loans for Housing							
800 Other Loans -							
(i) Loans for building of houses in Chandigarh	10.43	..	..	..	10.43	..	0.16
Total (800)	1,51.77	..	2.60	..	1,49.17	(-)2.60	0.28
Total -02	54,06.85	..	2.95	..	54,03.90	(-)2.95	0.28
03 Rural Housing -							
195 Loans to Co-operatives -							
Loans to Cooperative Societies under the scheme for allotment of house site to landless workers in rural areas	1,67.95	..	..	..	1,67.95	..	..
800 Other Loans -							
(i) Loans for construction of houses in rural areas under Village Housing Project Scheme	4,44.71	..	0.22	..	4,44.49	(-)0.22	0.12
(ii) Loans for construction of houses for landless workers	62.35	..	..	..	62.35	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.07	..	..	..	13.07	..	0.62
Total (800)	5,20.13	..	0.22	..	5,19.91	(-)0.22	0.74
Total -03	6,88.08	..	0.22	..	6,87.86	(-)0.22	0.74
80 General -							
190 Loans to Public Sector and other Undertakings -							
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	1,38.66	..	0.41	..	1,38.25	(-)0.41	..
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case	0.15	..	..	..	0.15	..	..
Total - 80	1,38.81	..	0.41	..	1,38.40	(-)0.41	..
Total (6216)	62,33.74	..	3.58	..	62,30.16	(-)3.58	1.02

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.								
Head of Account	1	2	3	4	5	6	7	8
Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited		
F. Loans and Advances -contd.								
(a) Loans for Social Services -contd.								
(iii) Water Supply, Sanitation, Housing and Urban Development -concl.								
6217. Loans for Urban Development -								
03 <i>Integrated Development of Small and Medium Towns -</i>								
800 Other Loans -								
Loans for Development of Small and Medium Towns	2,15.46	..	3.29	..	2,12.17	(-)3.29	..	
Total -03	2,15.46	..	3.29	..	2,12.17	(-3.29)	..	
60 <i>Other Urban Development Schemes -</i>								
800 Other Loans -								
(i) Loans to Municipalities, Municipal Corporations and other Local funds under Integrated Urban Development programmes	67.88	..	4.17	..	63.71	(-)4.17	..	
(ii) Loans to Municipalities, Municipal Corporations and other Local funds for other purposes.	66,13.35	..	..	..	66,13.35	..	..
(iii) Loans to Improvement Trusts for Development Projects	1,24.82	..	..	..	1,24.82	..	..
(iv) Loans to Local Bodies of erstwhile PEPSU	34.93	..	..	..	34.93	..	..
(v) Loans to bigger town for Urban Community Development Programmes	29.43	..	..	..	29.43	..	..
Total (800)	68,70.41	..	4.17	..	68,66.24	(-)4.17	..	
Total -60	68,70.41	..	4.17	..	68,66.24	(-4.17)	..	
Total (6217)	70,85.87	..	7.46	..	70,78.41	(-7.46)	..	
Total (iii) Water Supply, Sanitation, Housing and Urban Development	1,47,93.04	..	11.04	..	1,47,82.00	(-11.04)	2.53	

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(a) Loans for Social Services -contd.							
(iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -							
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities -							
<i>01 Welfare of Scheduled Castes -</i>							
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case							
	2.39	..	..	..	2.39	..	..
Total (800)	2.39	..	..	..	2.39	..	..
Total -01	2.39	..	..	..	2.39	..	..
Total (6225)	2.39	..	..	..	2.39	..	..
Total (iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.39	..	..	..	2.39	..	..
(v) Social Welfare and Nutrition -							
6235. Loans for Social Security and Welfare -							
<i>01 Rehabilitation -</i>							
140 Rehabilitation of repatriates from other countries							
	0.19	..	..	..	0.19	..	..
202 Other rehabilitation Schemes	15.04	..	..	..	15.04	..	..
800 Other Loans -	1.00	..	..	..	1.00	..	..
Interest-free loans to Punjab Defence and Security Relief Fund-Amalgamated Fund for the welfare of Ex-Servicemen.							
Total -01	16.23	..	..	..	16.23	..	..
<i>02 Social Welfare -</i>							
800 Other Loans -							
(i) Loans to uprooted persons from war affected areas							
	0.52	..	..	..	0.52	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(a) Loans for Social Services -contd.							
(v) Social Welfare and Nutrition - contd.							
6235. Loans for Social Security and Welfare -							
<i>02 Social Welfare -</i>							
800 Other Loans -	0.06	..	..	..	0.06	..	..
(ii) Loans with balance not exceeding ₹ 25 lakh in each case							
Total (800)	0.58	..	..	..	0.58	..	..
Total -02	0.58	..	..	..	0.58	..	..
<i>60 Other Social Security and Welfare Programmes -</i>							
800 Other Loans -	1.61	..	..	..	1.61	..	..
Loans with balance not exceeding ₹ 25 lakh in each case							
Total -60	1.61	..	..	..	1.61	..	..
Total (6235)	18.42	..	..	..	18.42	..	..
6245. Loans for Relief on account of Natural							
Calamities -							
<i>01 Draught -</i>							
800 Loans with balance not exceeding ₹ 25 lakh in each case	0.17	..	..	..	0.17	..	..
Total -01	0.17	..	..	..	0.17	..	..
Total (6245)	0.17	..	..	..	0.17	..	..
Total (v) Social Welfare and Nutrition	18.59	..	..	..	18.59	..	..
(vi) Others -							
6250. Loans for other Social Services -							
<i>60 Others -</i>							
195 Loans to Labour Co-operatives	3.83	..	..	..	3.83	..	..
201 Labour -	0.09	..	..	..	0.09	..	..
Loans with balance not exceeding ₹ 25 lakh in each case							
Total -60	3.92	..	..	..	3.92	..	..
Total (6250)	3.92	..	..	..	3.92	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(a) Loans for Social Services -concl'd.							
(vi) Others - - concl'd.							
Total (vi) Others	3.92				3.92		
Total (a) Loans for Social Services	1,49,18,66		11,04		1,49,07,62	(-)11,04	8,06
(b) Loans for Economic Services -							
(i) Agriculture and Allied Activities -							
6401. Loans for Crop Husbandry -							
103 Seeds -							
Loans under intensive cultivation	8.53				8.53		
107 Plant Protection -							
(i) Loans for aerial spraying of crops	32.29				32.29		
(ii) Loans for ground spraying of crops	97.56				97.56		
Total (107)	1,29,85				1,29,85		
190 Loans to Public Sector and other undertakings -							
Loans to Punjab State Agro-Industries for purchase and distribution of fertilizers, seeds and inputs etc.	41.61				41.61		2.29
Total (190)	41.61				41.61		2.29
800 Other Loans -							
(i) Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Limited	2,87,84				2,87,84		
(ii) Loans for purchase of debentures of Punjab State Co- operative Agricultural Development Bank Limited for purchase of Tractors and Agricultural implements	9.97				9.97		17.29
(iii) Loans for grape cultivation and construction of breweries	1,39,97				1,39,97		
(iv) Loans for ordinary debentures for ARDC/NABARD Schemes in Agriculture	1,27,50				1,27,50		
(v) Grant of loans for fruit plantation debentures support to Horticulture	25.00				25.00		

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(i) Agriculture and Allied Activities -contd.							
6401. Loans for Crop Husbandry -							
800 Other Loans -							
(vi) Loan assistance to Punjab Agro Industries Corporation Limited	12,20.74	..	..	..	12,20.74	..	..
(vii) Loans for purchase of debentures floated by the Punjab State Co-operative Agricultural Development Bank Limited, under ARDC schemes for agriculture development	9,59.57	..	84.42	..	8,75.15	(-)84.42	..
(viii) Scheme for Cool Chain Infrastructure with NABARD Assistance	12,73.35	..	..	..	12,73.35	..	..
(ix) Assistance to Pagrexco for Exports	2,00.00	..	..	..	2,00.00	..	..
(x) Grant of Loan to Punjab Mandi Board as margin money for raising loan for construction of Rural Link Roads	87,50.00	..	..	..	87,50.00	..	..
(xi) State Government contribution in the purchase of Debentures of (S.A.D.B.) State Co-operative Agriculture Development Bank (NABARD) Scheme	12,00.00	..	..	..	12,00.00	..	..
(xii) Scheme for Loan to Punjab Agro Juices Limited to Settle off its loan	30,00.00	..	..	..	30,00.00	..	..
(xiii) Loans with balance not exceeding ₹ 25 lakh in each case	6.69	..	..	..	6.69	..	0.08
Total (800)	1,72,00.63	..	84.42	..	1,71,16.21	(-)84.42	17.37
Total (6401)	1,73,80.62	..	84.42	..	1,72,96.20	(-)84.42	19.66

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
Head of Account	2	3	4	5	6	7	8
1	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(i) Agriculture and Allied Activities -contd.							
6402. Loans for Soil and Water Conservation -							
102 Soil Conservation -							
(i) Advances for Soil and Water Management including Reservation, Irrigation, Levelling of Land and Field	2,93.76	..	5.44	..	2,88.32	(-)5.44	0.94
(ii) Advances for Soil and Water Conservation on Water Shed basis in Kandi Non-Project Areas (General)	90.38	..	2.35	..	88.03	(-)2.35	4.40
(iii) Advances for Water Harvesting Technology in Ecologically Handicapped Areas	39.25	..	..	..	39.25	..	..
(iv) Scheme for removal of sand from the Agricultural Land damaged during floods in 1988	15.88	..	..	..	15.88	..	..
(v) Support to Ordinary and Special debentures for Agriculture Department	8.23	..	..	..	8.23	..	..
(vi) Scheme for additional Central Assistance for Water Harvesting Structure	1,68.20	..	..	..	1,68.20	..	..
(vii) Restoring the capacity of Existing Water Harvesting Structure and Construction of New Water Harvesting Structure	1,74.98	..	..	..	1,74.98	..	..
(viii) Micro Irrigation (NABARD-RIDF)	4,66.68	..	..	..	4,66.68	..	..
Total (102)	12,57.36	..	7.79	..	12,49.57	(-)7.79	5.34
800 Other Loans -							
(i) Loans to Punjab Water Resources Management and Development Corporation Limited	2,64,65.77	..	0.14	..	2,64,65.63	(-)0.14	..
(ii) Loans for installation of pumping-sets/tube wells	2,62.61	..	..	..	2,62.61	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.60	..	..	..	13.60	..	..
Total (800)	2,67,41.98	..	0.14	..	2,67,41.84	(-)0.14	..
Total (6402)	2,79,99.34	..	7.93	..	2,79,91.41	(-)7.93	5.34

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(i) Agriculture and Allied Activities -contd.							
6403. Loans for Animal Husbandry -							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab State Poultry Development Corporation	24.86	..	..	..	24.86	..	0.06
Total (6403)	24.86	..	..	..	24.86	..	0.06
6404. Loans for Dairy Development -							
195 Loans to Co-operatives -	10.87	..	..	..	10.87	..	..
Loans to Dairy Co-operative	10.87	..	..	..	10.87	..	..
Total (6404)							
6406. Loans for Forestry and Wild Life -							
104 Forestry -							
Loans with balance not exceeding ₹ 25 lakh in each case	3.80	..	..	..	3.80	..	..
800 Other Loans -							
Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Limited under various ARDC/NABARD schemes.	18.68	..	..	..	18.68	..	..
Total (6406)	22.48	..	..	..	22.48	..	..
6408. Loans for Food Storage and Warehousing -							
<i>01 Food -</i>							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab State Civil Supplies Corporation for procurement and supply of essential commodities	40,52.79	..	..	..	40,52.79	..	..
Total -01	40,52.79	..	..	..	40,52.79	..	..
Total (6408)	40,52.79	..	..	..	40,52.79	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(i) Agriculture and Allied Activities -contd.							
6416. Loans to Agricultural Financial Institutions -							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab Agro Industries Corporation	2.33	..	..	..	2.33	..	..
(ii) Loans to Punjab Land Development and Reclamation Corporation	12.97	..	..	..	12.97	..	..
Total (190)	15.30	..	..	..	15.30	..	..
Total (6416)	15.30	..	..	..	15.30	..	..
6425. Loans for Co-operation -							
107 Loans to Credit Co-operatives -							
(i) Loans to Agricultural Stabilization Fund	2.28	..	..	..	2.28	..	..
(ii) Loan assistance to Co-operative Societies Credit Institution in Co-operative under Developed States to meet the non-credit cover	4,23.10	..	16.90	..	4,06.20	(-)16.90	0.73
(iii) Assistance as share capital and loan for Integrated Co-operative Development Project (including preparation of project report)	29.57	..	..	..	29.57	..	2.33
(iv) Loans/share capital assistance for renovation and upgradation of godowns	0.45	..	..	..	0.45	..	0.15
(v) Loans with balance not exceeding ₹ 25 lakh in each case	23.16	..	..	..	23.16	..	0.14
Total (107)	4,78.56	..	16.90	..	4,61.66	(-)16.90	3.35
108 Loans to other Co-operatives -							
(i) Loans to Co-operative Sugar Mills	4,25,54.16	95,60.00	34,41.52	..	4,86,72.64	(+61,18.48	..
(ii) Loans with balance not exceeding ₹ 25 lakhs in each case	14.46	..	..	..	14.46	..	..
Total (108)	4,25,68.62	95,60.00	34,41.52	..	4,86,87.10	(+61,18.48	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(i) Agriculture and Allied Activities -concl.							
6425. Loans for Co-operation -							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of cotton	2,23.14	..	..	..	2,23.14	..	..
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of processing units	1,86.27	..	..	..	1,86.27	..	..
(iii) Loans to Spinfed for Waste Cotton Processing and Spinning Mills	17,03.89	..	..	..	17,03.89	..	..
(iv) Loans to Co-operative Sugar Mills for installation and modernisation of Co-operative Sugar Mills	40.25	..	..	..	40.25	..	..
(v) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers	6,29.04	..	..	..	6,29.04	..	..
(vi) Loans to Spinfed for one time settlement with Financial Institutions	8,13.08	..	..	..	8,13.08	..	..
(vii) Loans with balance not exceeding ₹ 25 lakh in each case	11.24	..	..	..	11.24	..	..
Total (190)	36,06.91	..	..	..	36,06.91	..	..
Total (6425)	4,66,54.09	95,60.00	34,58.42	..	5,27,55.67	(+61,01.59)	3.35
Total (i) Agriculture and Allied Activities	9,61,60.35	95,60.00	35,50.77	..	10,21,69.58	(+60,09.24)	28.41
(ii) Rural Development -							
6515. Loans for other Rural Development Programmes -							
101 Panchayati Raj - Loans to Panchayati Raj Institutions for revenue earning schemes	84.14	..	0.12	..	84.02	(-)0.12	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Head of Account	Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited	
1	2	3	4	5	6	7	8	
(₹ in lakh)								
F. Loans and Advances -contd.								
(b) Loans for Economic Services -contd.								
(ii) Rural Development - conclud.								
6515. Loans for other Rural Development Programmes -								
102 Community Development -								
(i) Loans under Community Development Project	1,04.34	..	..	..	1,04.34	..	..	..
(ii) Loans under National Extension Service Programme	90.52	..	..	..	90.52	..	..	..
Total (102)	1,94.86	..	..	..	1,94.86	..	..	..
Total (6515)	2,79.00	..	0.12	..	2,78.88	(-0.12)	..	..
Total (ii) Rural Development	2,79.00	..	0.12	..	2,78.88	(-0.12)	..	..
(iii) Special Areas Programmes -								
6575. Loans for other Special Areas Programmes -								
60 Others -								
102 Soil and Water Conservation -								
Soil Conservation	44.30	..	..	..	44.30	..	..	..
Total -60	44.30	..	..	..	44.30	..	..	..
Total (6575)	44.30	..	..	..	44.30	..	..	..
Total (iii) Special Areas Programmes	44.30	..	..	..	44.30	..	..	..
(iv) Irrigation and Flood Control -								
6705. Loans for Command Area Development -								
190 Loans to Public Sector and other Undertakings -								
Loans to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	2,50,57.52	..	..	..	2,50,57.52	..	..	..
Total (6705)	2,50,57.52	..	..	..	2,50,57.52	..	..	..
Total (iv) Irrigation and Flood Control	2,50,57.52	..	..	..	2,50,57.52	..	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
Head of Account	2	3	4	5	6	7	8
Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited	
I	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(v) Energy -							
6801. Loans for Power Projects -							
201 Hydel Generation -							
Loans to Punjab State Power Corporation Limited for Ranjit Sagar Dam	92,58.70	..	..	..	92,58.70	..	..
202 Thermal Power Generation -							
(i) Loans to Punjab State Power Corporation Limited for Guru Nanak Thermal Plant Bhatinda	22,58.29	10,00.00	..	..	32,58.29	(+10,00.00)	..
(ii) Loans to Punjab State Power Corporation Limited for Guru Nanak Thermal Plant Bhatinda (Extension Unit III)	1,89,11.90	..	..	..	1,89,11.90	..	..
(iii) Loans to Punjab State Ropar Thermal Project Stage-II	29,12.00	..	..	..	29,12.00	..	..
(iv) Modification/Renovation of Guru Nanak Thermal Plant Bathinda	18,37.83	..	..	..	18,37.83	..	..
(v) Loans to Punjab State Power Corporation Limited for Rice Straw Thermal Plant	15,85.00	..	..	..	15,85.00	..	..
(vi) Loans to Punjab State Power Corporation Limited for Ropar Thermal Project Stage - III	3,25,00.00	..	..	..	3,25,00.00	..	..
(vii) Loans to Punjab State Power Corporation Limited for Ropar Thermal Project Stage-I	1,49,84.50	..	..	..	1,49,84.50	..	..
Total (202)	7,49,89.52	10,00.00	..	..	7,59,89.52	(+10,00.00)	..
203 Diesel/Gas Power Generation -							
Loans to Punjab State Power Corporation Limited for purchase of Diesel Sets	3,03.05	..	..	..	3,03.05	..	..
205 Transmission and Distribution -							
(i) Other Loans for Transmission and Distribution Schemes	51,21.20	..	2,84.07	..	48,37.13	(-)2,84.07	7,74.44

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT -contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(v) Energy -concltd.							
6801. Loans for Power Projects -							
205 Transmission and Distribution -	1,52.50	..	..	..	1,52.50	..	..
(ii) Loans for Ropar Thermal Plant	11,57.35	..	2,84.07	..	8,73.28	(-)2,84.07	..
(iii) Loans to Punjab State Power Corporation Limited for improvement of Transmission system and Reduction of Transmission losses							
Total (205)	64,31.05	..	5,68.14	..	58,62.91	(-)5,68.14	7,74.44
800 Other Loans to Punjab State Power Corporation Limited -							
Other Loans	30,03.64	..	..	..	30,03.64	..	..
Total (800)	30,03.64	..	..	..	30,03.64	..	..
Total (6801)	9,39,85.96	10,00.00	5,68.14	..	9,44,17.82	(+)4,31.86	7,74.44
Total (v) Energy	9,39,85.96	10,00.00	5,68.14	..	9,44,17.82	(+)4,31.86	7,74.44
(vi) Industry and Minerals -							
6851. Loans for Village and Small Industries -							
102 Small Scale Industries -							
Loans to Punjab State Hosiery and Knitwear Development Corporation Limited, for OTS	4.26	..	..	..	4.26	..	..
Total (102)	4.26	..	..	..	4.26	..	..
Total (6851)	4.26	..	..	..	4.26	..	..
6855. Loans for Fertilizer Industries -							
190 Loans to Public Sector and other Undertakings	2.34	..	..	..	2.34	..	..
Total (6855)	2.34	..	..	..	2.34	..	..
6858. Loans for Engineering Industries -							
03 Transport Equipment Industries -							
190 Loans to Public Sector and other Undertakings -	3.18	..	..	..	3.18	..	..
Total -03	3.18	..	..	..	3.18	..	..
Total (6858)	3.18	..	..	..	3.18	..	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT -contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -contd.							
(b) Loans for Economic Services -contd.							
(vi) Industry and Minerals -concl.							
6859. Loans for Telecommunication and Electronic Industries -							
<i>01 Telecommunications -</i>							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab Information and Communication Technology Corporation Limited, Chandigarh	92.64	..	11.92	..	80.72	(-)11.92	..
Total -01	92.64	..	11.92	..	80.72	(-)11.92	..
6860. Loans for Consumer Industries -							
<i>01 Textiles -</i>							
190 Loans to Public Sector and other Undertakings	45.25	..	..	..	45.25	..	..
Total -01	45.25	..	..	..	45.25	..	..
<i>04 Sugar -</i>							
101 Loans to Co-operative Sugar Mills	27.04	..	..	..	27.04	..	..
Total -04	27.04	..	..	..	27.04	..	..
Total (6860)	72.29	..	..	..	72.29	..	..
6885. Other Loans to Industries and Minerals -							
<i>01 Loans to Industrial Financial Institutions -</i>							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab Financial Corporation	14,89.34	..	..	..	14,89.34	..	..
Total -01	14,89.34	..	..	..	14,89.34	..	..
Total (6885)	14,89.34	..	..	..	14,89.34	..	..
Total (vi) Industry and Minerals	16,64.05	..	11.92	..	16,52.13	(-)11.92	..

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT -contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - conclud.

Head of Account	Balance on 1 April 2013	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2014 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -conclud.							
(b) Loans for Economic Services -conclud.							
(vii) Transport -							
7055. Loans for Road Transport -							
190 Loans to Public Sector and other Undertakings -							
Loans to PEPSU Road Transport Corporation	80,04.00	10,00.00	..	..	90,04.00	(+10,00.00)	..
Total (7055)	80,04.00	10,00.00	..	..	90,04.00	(+10,00.00)	..
Total (vii) Transport	80,04.00	10,00.00	..	..	90,04.00	(+10,00.00)	..
(viii) General Economic Services -							
7465. Loans for General Financial and Trading							
Institutions -							
101 General Financial Institutions -							
Loans to Punjab Export Corporation Limited	6.00	..	..	..	6.00	..	..
Total (7465)	6.00	..	..	..	6.00	..	..
7475. Loans for other General Economic Services -							
800 Other Loans -							
Loans to students for training of commercial pilots	0.06	..	..	..	0.06	..	..
Total (7475)	0.06	..	..	..	0.06	..	..
Total (viii) General Economic Services	6.06	..	..	..	6.06	..	..
Total (b) Loans for Economic Services	22,52,01.24	1,15,60.00	41,30.95	..	23,26,30.29	(+74,29.06)	8,02.85
(c) Loans to Government Servants -							
7610. Loans to Government Servants etc. -							
201 House Building Advances	20,36.41	..	20,32.22	..	4.19	(-20,32.22)	38,64.94
202 Advances for Purchase of Motor Conveyance	30.01	..	8.53	..	21.48	(-8.53)	1,13.24
800 Other Advances	7,52.91	49,52.53	50,47.69	..	6,57.75	(-95.16)	23.40
Total (7610)	28,19.33	49,52.53	70,88.44	..	6,83.42 a	(-21,35.91)	40,01.58
Total (c) Loans to Government Servants	28,19.33	49,52.53	70,88.44	..	6,83.42	(-21,35.91)	40,01.58
Total -F. Loans and Advances	24,29,39.23	1,65,12.53	1,12,30.43	..	24,82,21.33	(+52,82.10)	48,12.49

a Includes ₹ 4,33.58 lakh representing the outstanding amount of loans of deceased employees of the State Government that could not be adjusted for want of sanctions.

16. DETAILED STATEMENT OF LOANS AND ADVANCES MADE BY THE GOVERNMENT - conclud.

**Section 2 : Repayments in arrears from Other Loanee Entities : 'Nil'
Additional Disclosures**

Fresh Loans and Advances made during the year:

Loanee Entity	Number of Loans	Total Amount of Loans (₹ in lakh)	Rate of Interest (per cent)	Moratorium Period if any (Year)
1	2	3	4	5
Co-operative Sugar Mills	1	95,60.00	12	(a)
Punjab State Power Corporation Limited	1	10,00.00	..	..
Pepsu Road Transport Corporation	1	10,00.00	12	1
Total	3	1,15,60.00		

(a) Information not given by the State Government (June 2014)

Note 1. Cases of Loans having been sanctioned as Loan in Perpetuity : Nil'

2. Loans for which terms and conditions of repayment are yet to be settled: The information regarding Loans for which terms and conditions are yet to be settled has not been supplied by the State Government (June 2014).

3. Fresh Loans and Advances made during the year to the loanee entities from whom repayments of earlier loans are in arrears:

Name of the Loanee Entity	Loans Disbursed during the Current year			Amount of arrears as on 31 March 2014 (a)			Earliest period to which Arrears relate (a)	Reasons for Disbursement during the Current year (a)
	Rate of Interest	Principal	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8	
Co-operative Sugar Mills	12	95,60.00						
Punjab State Power Corporation Limited	..	10,00.00						
Pepsu Road Transport Corporation	12	10,00.00						
Total		1,15,60.00						

(a) Information not provided by the State Government (June 2014).

**17. DETAILED STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Particulars	On 1 April 2013	During the year 2013-14	On 31 March 2014
	2	3	4
1	2	3	4
	(` in lakh)		
Capital and Other Expenditure-			
Capital Expenditure(Sub-sector wise) -			
General Services	16,45,79.77	2,18,35.97	18,64,15.74
Education, Sports, Art and Culture	12,50,87.68	3,56,71.65	16,07,59.33
Health and Family Welfare	4,09,87.21	82,67.47	4,92,54.68
Water Supply, Sanitation, Housing and Urban Development	40,28,39.71	4,79,90.39	45,08,30.10
Information and Broadcasting	3,76.65	26.89	4,03.54
Welfare of Scheduled Castes,Scheduled Tribes,Other Backward Classes and Minorities	58,43.50	7,42.00	65,85.50
Social Welfare and Nutrition	20,57.91	50.00	21,07.91
Other Social Services	1,27,90.16	2,84.77	1,30,74.93
Agriculture and Allied Activities	2,48,89.69	88,25.68	3,36,64.58 a
Rural Development	13,40,26.88	1,29,88.02	14,70,14.90
Special Areas Programme	44,46.57	..	44,46.57
Irrigation and Flood Control	98,48,45.38	3,60,50.25	1,02,08,95.63
Energy	27,73,37.55	..	27,73,37.55
Industry and Minerals	5,02,55.47	0.18	5,02,55.65
Transport	53,29,10.45	3,83,47.89	57,12,58.34
Communication	1.53	..	1.53
Science, Technology and Environment	93,85.33	..	93,85.33
General Economic Services	28,76,54.38	89,80.29	29,66,34.67
Total - Capital Expenditure	3,06,03,15.82*	22,00,61.45	3,28,03,26.48 a

a Differs by ₹ 50.79 lakh (decreased) due to disinvestment made during the year.

* Differs by ₹ 0.95 lakh (increased)on account of rectification of data of earlier years.

**17. DETAILED STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT -contd.**

(₹ in lakh)

Particulars	On 1 April 2013	During the year 2013-14	On 31 March 2014
	1	2	3
Capital and Other Expenditure - conclud.			
Loans and Advances-			
Loans and Advances for various services -			
Education, Sports, Art and Culture	99.90	..	99.90
Health and Family Welfare	0.82	..	0.82
Water Supply, Sanitation, Housing and Urban Development	1,47,93.04	(-)11.04	1,47,82.00
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.39	..	2.39
Social Welfare and Nutrition	18.59	..	18.59
Others	3.92	..	3.92
Agriculture and Allied Activities	9,61,60.36	60,09.24	10,21,69.60
Rural Development	2,79.00	(-)0.12	2,78.88
Special Areas Programmes	44.30	..	44.30
General Economic Services	6.06	..	6.06
Irrigation and Flood Control	2,50,57.52	..	2,50,57.52
Energy	9,39,85.95	4,31.86	9,44,17.81
Industry and Minerals	16,64.05	(-)11.92	16,52.13
Transport	80,04.00	10,00.00	90,04.00
Loans to Government Servants	28,19.33	(-)21,35.91	6,83.42
Total - Loans and Advances	24,29,39.23	52,82.11	24,82,21.34
Total - Capital and Other Expenditure	3,30,32,55.05*	22,53,43.56	3,52,85,47.82 a
Deduct -			
Contribution from Miscellaneous Capital Receipts	3,55.73	50.79	4,06.52
Net - Capital and Other Expenditure	3,30,28,99.32*	22,52,92.77	3,52,81,41.30 a

a Differs by ₹ 50.79 lakh (decreased) due to disinvestment made during the year.

* Differs by ₹ 0.95 lakh (increased) on account of rectification of data of earlier years.

**17. DETAILED STATEMENT OF SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT -concl'd.**

Particulars	On 1 April 2013		During the year 2013-14		On 31 March 2014	
	1	2	3	4	5	6
	(₹ in lakh)					
Principal Sources of Funds -						
Revenue Surplus(+)/Deficit(-) for 2013-14			(-)65,37,12.64			(-)4,06.52
Add-Adjustment on Account of Retirement/Disinvestment		(-)3,55.73	..			
Debt						
Internal Debt of the State Government		6,80,01,34.63	73,36,30.34			7,53,37,64.97
Loans and Advances from the Central Government		32,10,29.90	1,21,24.83			33,31,54.73
Small Savings, Provident Funds, etc.		1,45,62,50.19	19,64,03.11			1,65,26,53.30
Total - Debt		8,57,74,14.72	94,21,58.28			9,51,95,73.00
Other Obligations						
Contingency Fund		25,00.00	..			25,00.00
Reserve Funds		32,48,40.88	3,39,26.91			35,87,67.79
Deposits and Advances		32,58,74.87	1,91,54.57			34,50,29.44
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balances Investment Account)		(-)3,40,97.39	(-)2,40,86.51			(-)5,81,83.90
Remittances		1,02,00.59	(-)1,09,44.85			(-)7,44.26
Total - Other Obligations		62,93,18.95	1,80,50.12			64,73,69.07
Total - Debt and Other Obligations		9,20,67,33.67	96,02,08.40			10,16,69,42.07
Deduct - Cash Balance		(-)8,81,20.78	8,12,02.99			(-)69,17.79
Deduct - Investments		1,02,70.43	..			1,02,70.43
Add - Amount closed to Government Account during 2013-14		..	..			..
Net - Provision of Funds		9,28,42,28.29	22,52,92.77			10,16,31,82.91 a

a Differs from ₹ 10,16,31,82.91 lakh (₹ 9,28,42,28.28 lakh plus ₹ 22,52,92.77 lakh) by ₹ 65,36,61.85 lakh (Revenue Deficit) and ₹ 50.79 lakh (adjustment on account of Disinvestment)]. There was also a difference of ₹ 6,63,50,41.61 lakh between the Net Capital and Other Expenditure and the Net-Provision of Funds as on 31 March 2014 which represents Cumulative Revenue Deficit and Amount closed to Government Account.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS

Head of Account	Balance on 1 April 2013	Receipts	Disbursements	Balance on 31 March 2014	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part II - Contingency Fund						
8000 Contingency Fund -						
201 Appropriations from the Consolidated Fund	Cr. 25,00.00	..	..	Cr. 25,00.00	..	..
Total (8000)	Cr. 25,00.00	..	..	Cr. 25,00.00	..	..
Part III - Public Account						
I. Small Savings, Provident Funds, etc. -						
(b) State Provident Funds -						
8009 State Provident Fund -						
<i>01 Civil -</i>						
101 General Provident Funds	Cr. 1,40,80,28.95	32,52,01.17 a	13,58,80.43	Cr. 1,59,73,49.69	(+18,93,20.74	(+13.45
102 Contributory Provident Fund	Cr. 70,36.29	29,53,94 b	98.04	Cr. 98,92.19	(+28,55.90	(+40.59
104 All India Services Provident Fund	Cr. 26,04.10	5,08.03 c	2,10.25	Cr. 29,01.88	(+2,97.78	(+11.44
Total - 01	Cr. 1,41,76,69.34	32,86,63.14	13,61,88.72	Cr. 1,61,01,43.76	(+19,24,74.42	(+13.58
Total (8009)	Cr. 1,41,76,69.34	32,86,63.14	13,61,88.72	Cr. 1,61,01,43.76	(+19,24,74.42	(+13.58
Total (b) State Provident Funds	Cr. 1,41,76,69.34	32,86,63.14	13,61,88.72	Cr. 1,61,01,43.76	(+19,24,74.42	(+13.58
(c) Other Accounts -						
8011 Insurance and Pension Funds -						
106 Other Insurance and Pension Funds	Cr. 22.70	..	..	Cr. 22.70	..	..
107 State Government Employees' Group Insurance Scheme	Cr. 3,85,58.15	54,32.77 d	15,04.08	Cr. 4,24,86.84	(+39,28.69	(+10.19
Total (8011)	Cr. 3,85,80.85	54,32.77	15,04.08	Cr. 4,25,09.54	(+39,28.69	(+10.18
Total (c) Other Accounts	Cr. 3,85,80.85	54,32.77	15,04.08	Cr. 4,25,09.54	(+39,28.69	(+10.18
Total - I. Small Savings, Provident Funds, etc.	Cr. 1,45,62,50.19	33,40,95.91	13,76,92.80	Cr. 1,65,26,53.30	(+19,64,03.11	(+13.49

a Includes ₹ 12,56,35.28 lakh on account of book adjustment representing Interest on General Provident Funds in respect of class-III and IV Government Employees.

b Includes ₹ 7,11.85 lakh on account of book adjustment representing Interest on Contributory Provident Fund.

c Includes ₹ 2,34.59 lakh on account of book adjustment representing Interest on All India Services Provident Fund.

d Includes ₹ 37,94.59 lakh on account of book adjustment representing Interest on Group Insurance Scheme of State Government Employees.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2013	Receipts	Disbursements	Balance on 31 March 2014	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
J. Reserve Funds -						
(a) Reserve Funds bearing Interest -						
8115 Depreciation/Renewal Reserve Funds -						
103 Depreciation Reserve Funds-Government Commercial Departments and Undertakings	Cr. 82,51.71	6,61.25 a	..	Cr. 89,12.96	(+),6,61,25	(+),8.01
104 Depreciation Reserve Funds-Government Non-Commercial Departments and Undertakings	Cr. 15,26.05	1,02.79 b	..	Cr. 16,28.84	(+),1,02,79	(+),6.74
Total (8115)	Cr. 97,77.76	7,64.04	..	Cr. 1,05,41.80	(+),7,64,04	(+),7.81
8121 General and Other Reserve Funds -						
101 General and Other Reserve Funds of Government Commercial Departments/Undertakings	Cr. 78.35	1,61.54	1,61.54	Cr. 78.35	..	..
122 State Disaster Response Fund	Cr. 31,40,95.08	5,67,54.96 c*d	2,35,92.09 e	Cr. 34,72,57.95	(+),3,31,62.87	(+),10.56
Total (8121)	Cr. 31,41,73.43	5,69,16.50	2,37,53.63	Cr. 34,73,36.30	(+),3,31,62.87	(+),10.56
(b) Reserve Funds not bearing Interest -						
8229 Development and Welfare Funds -						
103 Development Funds for Agricultural Purposes	Cr. 4.26	..	..	Cr. 4.26	..	..
106 Industrial Development Funds	Cr. 6,15.33	..	..	Cr. 6,15.33	..	..
200 Other Development and Welfare Funds Investment	Cr. 2,30.35	..	..	Cr. 2,30.35	..	..
	Dr. 67.88	..	..	Dr. 67.88	..	..
Total (8229)	Cr. 8,49.94	..	..	Cr. 8,49.94	..	..
	Investment Dr. 67.88	..	..	Dr. 67.88	..	..

a Includes ₹ 6,19.89 lakh on account of book adjustment of Interest on Depreciation Reserve Funds.

b Includes ₹ 1,02.79 lakh adjustment on account of Interest charges of Depreciation Reserve Funds.

c Includes ₹ 3,03,85.47 lakh on account of book adjustment representing Interest on State Disaster Response Fund.

* Includes ₹ 2,58,06.00 lakh on account of book adjustment representing contribution towards State Disaster Response Fund.

d Includes ₹ 5,63.49 lakh deposited in cash by Government of Punjab.

e On account of book adjustment representing recoupment of expenditure incurred on Natural Calamities.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2013	Receipts	Disbursements	Balance on 31 March 2014	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
J. Reserve Funds - conclud.						
(b) Reserve Funds not bearing Interest - conclud.						
8235 General and other Reserve Funds -						
110 Food Grains-Reserve Fund						
Total (8235)						
Total(b) Reserve Funds not bearing Interest						
	Cr.	..	..	Cr.	..	..
	Cr.	39.75	..	Cr.	39.75	..
	Cr.	39.75	..	Cr.	39.75	..
	Cr.	8,89.69	..	Cr.	8,89.69	..
Investment	Dr.	67.88	..	Dr.	67.88	..
Gross	Cr.	32,48,40.88	5,76,80.54	Cr.	35,87,67.79	(+),3,39,26.91
Investment	Dr.	67.88	..	Dr.	67.88	(+),10.44
K. Deposits and Advances -						
(a) Deposits bearing Interest -						
8338 Deposits of Local Funds -						
101 Deposits of Municipal Corporations	Cr.	7.82	..	Cr.	7.82	..
104 Deposits of other Autonomous Bodies	Cr.	7.60	..	Cr.	7.60	..
Total (8338)	Cr.	15.42	..	Cr.	15.42	..
8342 Other Deposits -						
103 Deposits of Government Companies, Corporations etc.	Cr.	1,45,00.00	..	Cr.	1,45,00.00	..
117 Defined Contribution Pension Scheme for Government Employees	Cr.	5,60,91.27	3,74,28.49	Cr.	5,74,96.98	(+),14,05.71
	Cr.	3,03,45.31	2,51,39.38	Cr.	3,54,84.69	(+),51,39.38
Total (8342)	Cr.	10,09,36.58	6,25,67.87	Cr.	10,74,81.67	(+),65,45.09
Total (a) Deposits bearing Interest	Cr.	10,09,52.00	6,25,67.87	Cr.	10,74,97.09	(+),65,45.09
(b) Deposits not bearing Interest -						
8443 Civil Deposits -						
101 Revenue Deposits	Cr.	2,99,42.04	53,97.58 a	Cr.	2,89,82.49	(-),9,59.55
103 Security Deposits	Cr.	13,03.85	1,25.07 b	Cr.	14,28.92	(+),1,25.07
a	Excludes ₹ 39,62.80 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
b	Excludes ₹ 48.37 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2013	Receipts	Disbursements	Balance on 31 March 2014	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
K. Deposits and Advances - contd.						
(b) Deposits not bearing Interest - contd.						
8443 Civil Deposits -						
104 Civil Courts' Deposits	Cr. 2,89,14.41	4,20,76.76 c	3,75,06.67	Cr. 3,34,84.50	(+45,70.09	(+15.81
105 Criminal Courts' Deposits	Cr. 53.68	22.55 d	1.80	Cr. 74.43	(+20.75	(+38.65
106 Personal Deposits	Cr. 78,40.39	3,91,58.55 e	4,35,12.25	Cr. 34,86.69	(-)43,53.70	(-)55.53
108 Public Works Deposits	Cr. 10,84,68.84	22,99,67.11	21,81,25.16	Cr. 12,03,10.79	(+1,18,41.95	(+10.92
110 Deposits of Police Funds	Cr. 9.61	..	..	Cr. 9.61	..	..
115 Deposits received by Government Commercial Undertakings	Cr. 1,64,87.95	..	..	Cr. 1,64,87.95	..	..
116 Deposits under various Central and State Acts	Cr. 1,64.75	18.42 f	5.06	Cr. 1,78.11	(+13.36	(+8.11
117 Deposits for work done for Public bodies or private individuals	Cr. 32.18	..	..	Cr. 32.18	..	..
121 Deposits in connection with Elections	Cr. 2,98.27	1,94.93 g	13.21	Cr. 4,79.99	(+1,81.72	(+60.92
123 Deposits of Educational Institutions	Cr. 22,57.22	5,83.92	2,13.70	Cr. 26,27.44	(+3,70.22	(+16.40
800 Other Deposits	Cr. 95,50.19	1,07.49 h	..	Cr. 96,57.68	(+1,07.49	(+1.13
Total (8443)	Cr. 20,53,23.38	31,76,52.38	30,57,34.98	Cr. 21,72,40.78	(+1,19,17.40	(+5.80
8448 Deposits of Local Funds -						
101 District Funds	Cr. 3.69	..	..	Cr. 3.69	..	..
102 Municipal Funds	Cr. 3.64	..	..	Cr. 3.64	..	..
109 Panchayat Bodies Funds	Cr. 3,81.14	2.66	3.78	Cr. 3,80.02	(-)1.12	(-)0.29
110 Education Funds	Cr. 4.54	..	..	Cr. 4.54	..	..
120 Other Funds	Cr. 52.84	..	..	Cr. 52.84	..	..
Total (8448)	Cr. 4,45.85	2.66	3.78	Cr. 4,44.73	(-)1.12	(-)0.25

c Excludes ₹ 49,73.31 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

d Excludes ₹ 4.28 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

e Excludes ₹ 68.36 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

f Excludes ₹ 27.79 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

g Excludes ₹ 12.45 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

h Excludes ₹ 2,05.58 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on		Receipts	Disbursements	Balance on		Percentage Increase (+)/ Decrease (-)
	1 April 2013	2			31 March 2014	5		6	7
1			3	4			
(₹ in lakh)							
Part III - Public Account - contd.							
K. Deposits and Advances - conclud.							
(b) Deposits not bearing Interest - conclud.							
8449 Other Deposits -							
103 Subventions from Central Road Fund	Cr.	1,92,27.93	55,83.00	48,89.80	Cr.	1,99,21.13	(+),6,93.20 (+)3.61
120 Miscellaneous Deposits	Cr.	3.09	..	..	Cr.	3.09	..
Total (8449)	Cr.	1,92,31.02	55,83.00	48,89.80	Cr.	1,99,24.22	(+),6,93.20 (+)3.60
Total (b) Deposits not bearing Interest	Cr.	22,50,00.25	32,32,38.04	31,06,28.56	Cr.	23,76,09.73	(+),1,26,09.48 (+)5.60
(c) Advances -							
8550 Civil Advances -							
101 Forest Advances	Dr.	76.60	2,05.90	2,05.90	Dr.	76.60	..
104 Other Advances	Dr.	0.78	..	..	Dr.	0.78	..
Total (8550)	Dr.	77.38	2,05.90	2,05.90	Dr.	77.38	..
Total (c) Advances	Dr.	77.38	2,05.90	2,05.90	Dr.	77.38	..
Total - K. Deposits and Advances	Cr.	32,58,74.87	38,60,11.81	36,68,57.24	Cr.	34,50,29.44	(+),1,91,54.57 (+)5.88
L. Suspense and Miscellaneous -							
(b) Suspense -							
8658 Suspense Accounts -							
101 Pay and Accounts Office Suspense	Dr.	12,61.47	31,62.38	30,88.85	Dr.	11,87.94	(-),73.53 (-),5.83
102 Suspense Account(Civil)	Cr.	5,64.35	5,73.83	5,38.85	Cr.	5,99.33	(+),34.98 (+),6.20
109 Reserve Bank Suspense-Headquarters	Cr.	14.84	0.06	6.45	Cr.	8.45	(-),6.39 (-),43.06
110 Reserve Bank Suspense-Central Accounts Office	Dr.	14,11.87	1,00,31.09	94,33.89	Dr.	8,14.67	(-),5,97.20 (-),42.30
112 Tax Deducted at Source(TDS)Suspense	Cr.	1,55,36.63	6,44,18.30	7,70,04.85	Cr.	29,50.08	(-),1,25,86.55 (-),81.01
123 All India Service Officers' Group Insurance Scheme	Cr.	12.98	3.36	0.65	Cr.	15.69	(+),2.71 (+),20.88
Total (8658)	Cr.	1,34,55.46	7,81,89.02	9,00,73.54	Cr.	15,70.94	(-),1,18,84.52 (-) 88.32

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on	Receipts	Disbursements	Balance on	Increase(+)/	Percentage
	1 April 2013	3	4	31 March 2014	Decrease (-)	Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
L. Suspense and Miscellaneous - concld.						
(b) Suspense - concld.						
Total (b) Suspense						
(c) Other Accounts -						
8670 Cheques and Bills -						
103 Departmental Cheques	..	38,10.77	38,10.77	..	..	..
104 Treasury Cheques	..	2,77,02,12.15	2,77,02,12.15	..	..	..
Total (8670)	..	2,77,40,22.92	2,77,40,22.92	..	..	..
8671 Departmental Balances -						
101 Civil	4,74,65.17	5,26,65.90	6,48,67.90	Dr. 5,96,67.17	(+),22,02.00	(+),25.71
Total (8671)	4,74,65.17	5,26,65.90	6,48,67.90	Dr. 5,96,67.17	(+),22,02.00	(+),25.71
8672 Permanent Cash Imprest -						
101 Civil	21.88	0.02	..	Dr. 21.86	(-)0.02	(-)0.09
Total (8672)	21.88	0.02	..	Dr. 21.86	(-)0.02	(+)0.09
8673 Cash Balance Investment Account -						
101 Cash Balance Investment Account	1,02,02.55	88,91,35.00	88,91,35.00	Dr. 1,02,02.55	..	..
Total (8673)	1,02,02.55	88,91,35.00	88,91,35.00	Dr. 1,02,02.55	..	..
Total (c) Other Accounts	5,76,89.60	3,71,58,23.84	3,72,80,25.82	Dr. 6,98,91.58	(+),22,01.98	(-)21.15
(d) Accounts with Governments of Foreign Countries -						
8679 Accounts with Government of other Countries -						
105 Pakistan	65.81	..	..	Dr. 65.81	..	..
Total (8679)	65.81	..	..	Dr. 65.81	..	..
Total (d) Accounts with Governments of Foreign Countries	65.81	..	..	Dr. 65.81	..	..
Total - L. Suspense and Miscellaneous	4,42,99.95	3,79,40,12.86	3,81,80,99.36	Dr. 6,83,86.45	(+),2,40,86.50	(+),54.37

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2013	Receipts	Disbursements	Balance on 31 March 2014	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
			(` in lakh)			
Part III - Public Account - conold.						
M. Remittances -						
(a) Money Orders and other Remittances -						
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -						
102 Public Works Remittances	Cr. 99,62.81	-63,96.54 a	43,08.15	Dr. 7,41.88	(-),07,04.69	(-),107.45
103 Forest Remittances	Cr. 2,37.78	25,10.98	24,51.62	Cr. 2,97.14	(+),59.36	(+),24.96
Total (8782)	Cr. 1,02,00.59	-38,85.56	67,59.77	Dr. 4,44.74	(-),06,45.33	(-),104.36
Total (a) Money Orders and other Remittances	Cr. 1,02,00.59	-38,85.56	67,59.77	Dr. 4,44.74	(-),06,45.33	(-),104.36
(b) Inter-Government Adjustment Accounts -						
8793 Inter-State Suspense Account -						
114 Accountant General (A&E), Rajasthan	..	0.01	2,99.53	Dr. 2,99.52	(+),2,99.52	(+),100.00
Total (8793)	..	0.01	2,99.53	Dr. 2,99.52	(+),2,99.52	(+),100.00
Total (b) Inter-Government Adjustment Accounts	..	0.01	2,99.53	Dr. 2,99.52	(+),2,99.52	(+),100.00
Total - M. Remittances	Cr. 1,02,00.59	-38,85.55	70,59.30	Dr. 7,44.26	(-),1,09,44.85	(-),107.30
Total - Part III- Public Account Receipts/ Disbursements	Cr. 2,07,28,66.58	4,56,79,15.57	4,35,34,62.33	Cr. 2,28,73,19.82	(+),21,44,53.24	(+),10.35
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
Total - Parts II and III Receipts/Disbursements	Cr. 2,07,53,66.58	4,56,79,15.57	4,35,34,62.33	Cr. 2,28,98,19.82	(+),21,44,53.24	(+),10.33
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
N. Cash Balance						
8999 Cash Balance -						
102 Deposits with Reserve Bank	Cr. 8,81,20.78	3,47,79,03.18	3,55,91,06.17	Cr. 69,17.79	(-),8,12,02.99	(-),92.15
Total- (8999)	Cr. 8,81,20.78	3,47,79,03.18	3,55,91,06.17	Cr. 69,17.79	(-),8,12,02.99	(-),92.15
Total	Cr. 2,16,34,87.36	8,04,58,18.75	7,91,25,68.50	Cr. 2,29,67,37.61	(+),13,32,50.25	(+),6.16
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..

a Minus figure during the year is due to adjustment of credits of earlier years.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

ANNEXURE

Analysis of Suspense and Remittance Balances						
Sr. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2014		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance
		Dr.	Cr.			
1	2	3	4	5	6	7
		(₹ in lakh)				
1	Suspense Accounts-					
101	Pay and Accounts Office-Suspense-					
(i)	Ministry of Surface Transport, New Delhi	3,94.77	..	Work done by Public Works Divisions on behalf of Central Government.	2013-14	On settlement cash balance will increase.
(ii)	Central Pension Accounting Office, New Delhi	8,60.15	..	Pension payments made to Central Government Civil Pensioners.	2013-14	On settlement cash balance will increase.
(iii)	Accountant General, Punjab	..	63.42	Transactions on behalf of Central Government.	2013-14	On settlement cash balance will decrease.
(iv)	Excise & Customs, New Delhi	..	1.95		2013-14	On settlement cash balance will decrease.
(v)	Ministry of External Affairs, New Delhi	..	1.61	Transactions on behalf of Central Government.	2013-14	On settlement cash balance will decrease.
	Total - 101	12,54.92	66.98			
102	Suspense Account (Civil)-					
(i)	Account with Railways		0.13	Transactions on behalf of Railways.	2013-14	On settlement cash balance will decrease.
(ii)	Account with Defence	..	6,30.61	Transactions on behalf of Defence Authorities.	2013-14	On settlement cash balance will decrease.
(iii)	Account with Accountant General - A.G., (UT), Chandigarh	31.41	..	Transactions on behalf of U.T., Chandigarh.	2013-14	On settlement cash balance will increase.
	Total - 102	31.41	6,30.74			
109	Reserve Bank Suspense - Headquarters	..	8.45	Transactions in respect of Inward and Outward claims to be settled with Ministries/Departments.	2013-14	On Settlement cash balance will decrease.
110	Reserve Bank Suspense - Central Accounting Office	8,14.67	..	Unadjusted advices received from Reserve Bank of India for want of complete classifications.	2013-14	No Impact on cash balance.
112	Tax Deducted at Source (TDS) Suspense	..	29,50.08	Income Tax Deducted at Source to be payable to CBDT.	2013-14	On Settlement cash balance will decrease.

18. DETAILED STATEMENT OF CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - conclud.

ANNEXURE -conclud.

Analysis of Suspense and Remittance Balances - conclud.									
Sr. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2014		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance			
		Dr.	Cr.						
1	2	3	4	5	6	7			
		(₹ in lakh)							
8658	Suspense Accounts-								
123	All India Service Officer's Group Insurance Scheme	..	15.69	Adjustment of contributions on account of A.I.S. Group Insurance Scheme pending with Ministry of Home Affairs, New Delhi.	2013-14	On Settlement cash balance will decrease.			
8782	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -								
102	Public Works Remittances -								
(i)	Remittances into treasuries	4,74.90	..	Outstanding debits due to non-receipt of credits through treasury accounts against cash remitted into treasury by Public Works Divisions.	Prior to 2005-06	On Settlement cash balance will increase.			
(ii)	Public Works Cheques	..	-33.48	Outstanding minus credit is due to non-receipt of credit from Public Works Divisions.	2013-14	No impact on cash balance.			
(iii)	Other Remittances	2,33.50	..	Non adjustment of transactions by Public Works Divisions.	2009-10	No impact on cash balance.			
	Total - 102	7,08.40	-33.48						
103	Forest Remittances -								
(i)	Remittances into treasuries	..	2,32.27	Difference between amount of receipt taken in account by Divisional authorities and acknowledged by treasuries.	2006-07	On Settlement cash balance will decrease.			
(ii)	Forest Cheques	..	64.87	Uncashed cheques issued by Forest Divisions.	2006-07	On Settlement cash balance will decrease.			
	Total - 103	..	2,97.14						
8793	Inter-State Suspense Account	2,99.52	..	Pension payments on behalf of other states	2013-14	On settlement cash balance will increase.			

19. DETAILED STATEMENT ON INVESTMENT OF EARMARKED BALANCES

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2014			Balance as on 1 April 2013		
	Cash	Investment	Total	Cash	Investment	Total
	2	3	4	5	6	7
1						
(₹ in lakh)						
J. Reserve Funds-						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds-						
103 Depreciation Reserve Funds-Government Commercial Departments and Undertakings	89,12.96	..	89,12.96	82,51.71	..	82,51.71
104 Depreciation Reserve Funds-Government Non- Commercial Departments and Undertakings	16,28.84	..	16,28.84	15,26.05	..	15,26.05
Total (8115)	1,05,41.80	..	1,05,41.80	97,77.76	..	97,77.76
8121 General and Other Reserve Funds-						
101 General and other Reserve Funds of Government Commercial Departments/Undertakings	78.35	..	78.35	78.35	..	78.35
122 State Disaster Response Fund	34,72,57.95	..	34,72,57.95	31,40,95.08	..	31,40,95.08
Total (8121)	34,73,36.30	..	34,73,36.30	31,41,73.43	..	31,41,73.43
Total (a) Reserve Funds bearing Interest	35,78,78.10	..	35,78,78.10	32,39,51.19	..	32,39,51.19
(b) Reserve Funds not bearing Interest-						
8229 Development and Welfare Funds-						
103 Development Funds for Agricultural Purposes-						
State Agricultural Credit Relief and Guarantee Fund	4.26	..	4.26	4.26	..	4.26
106 Industrial Development Funds-						
Industrial Loan Fund	6,15.33	..	6,15.33	6,15.33	..	6,15.33
200 Other Development and Welfare Funds-						
(i) Fund for Development Schemes	..	67.88	67.88	..	67.88	67.88
(ii) Fund for Village Reconstruction and Harijans Uplift	1,62.47	..	1,62.47	1,62.47	..	1,62.47
Total (200)	1,62.47	67.88	2,30.35	1,62.47	67.88	2,30.35
Total (8229)	7,82.06	67.88	8,49.94	7,82.06	67.88	8,49.94

19. DETAILED STATEMENT ON INVESTMENT OF EARMARKED BALANCES - conclud.

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2014			Balance as on 1 April 2013		
	Cash	Investment	Total	Cash	Investment	Total
1	2	3	4	5	6	7
(₹ in lakh)						
J. Reserve Funds- conclud.						
(b) Reserve Funds not bearing Interest- conclud.						
8235 General and other Reserve Funds-						
110 Food Grains Reserve Fund	39.75	..	39.75	39.75	..	39.75
Total (8235)	39.75	..	39.75	39.75	..	39.75
Total (b) Reserve Funds not bearing Interest	8,21.81	67.88	8,89.69	8,21.81	67.88	8,89.69
Total - J. Reserve Funds	35,86,99.91	67.88	35,87,67.79	32,47,73.00	67.88	32,48,40.88

Arrangement for amortisation: Government has constituted Consolidated Sinking Fund for loans raised by it in the open market. There were no balances in the two funds at the commencement and at the end of 2013-14.

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY

Department	Head of Account	2013-14			2012-13			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	Expenditure Heads (Revenue Account)-								
	A. General Services-								
	(a) Organs of State								
Legislature	2011 Parliament/State/Union Territory Legislatures	20,10.30	..	..	20,10.30	19,89.17	..	..	19,89.17
Governor Secretariat	2012 President, Vice-President/Governor/Administrator of Union Territories	4,59.79	..	..	4,59.79	4,77.27	..	..	4,77.27
General Administration	2013 Council of Ministers	11,09.85	..	..	11,09.85	10,68.39	..	..	10,68.39
Punjab and Haryana High Court	2014 Administration of Justice	3,27,43.43	..	..	3,27,43.43	3,23,23.85	..	..	3,23,23.85
Election	2015 Elections	12,99.34	..	..	12,99.34	11,46.48	..	..	11,46.48
	Total (a) Organs of State	3,76,22.71	..	..	3,76,22.71	3,70,05.16	..	..	3,70,05.16
	(b) Fiscal Services								
	(ii) Collection of Taxes on Property and Capital Transactions-								
Revenue	2029 Land Revenue	1,89,47.15	..	..	1,89,47.15	1,89,46.49	..	..	1,89,46.49
	Total (ii) Collection of Taxes on Property and Capital Transactions	1,89,47.15	..	..	1,89,47.15	1,89,46.49	..	..	1,89,46.49
	(iii) Collection of Taxes on Commodities and Services-								
Excise and Taxation	2039 State Excise	31,24.82	..	..	31,24.82	27,44.66	..	..	27,44.66
Excise and Taxation	2040 Taxes on Sales, Trade etc.	98,03.35	..	..	98,03.35	90,80.67	..	..	90,80.67
State Transport	2041 Taxes on Vehicles	11,80.64	..	..	11,80.64	11,69.79	..	..	11,69.79

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14			2012-13			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. General Services - contd.								
	(b) Fiscal Services - conold.								
	(iii) Collection of Taxes on Commodities and Services - conold.								
Chief Electrical Inspector	2045 Other Taxes and Duties on Commodities and Services	4,02.82	..	..	4,02.82	3,69.65	..	..	3,69.65
	Total (iii) Collection of Taxes on Commodities and Services	1,45,11.63	..	..	1,45,11.63	1,33,64.77	..	..	1,33,64.77
Finance	(iv) Other Fiscal Services-								
	2047 Other Fiscal Services	1,43.32	..	..	1,43.32	1,41.61	..	..	1,41.61
	Total (iv) Other Fiscal Services	1,43.32	..	..	1,43.32	1,41.61	..	..	1,41.61
	Total (b) Fiscal Services	3,36,02.10	..	..	3,36,02.10	3,24,52.87	..	..	3,24,52.87
	(d) Administrative Services								
General Administration	2051 Public Service Commission	6,63.23	..	..	6,63.23	6,03.55	..	..	6,03.55
General Administration	2052 Secretariat - General Services	1,17,89.25	..	..	1,17,89.25	1,11,12.43	..	..	1,11,12.43
Information and Technology	2052 Secretariat - General Services	1,15.74	..	..	1,15.74	1,33.55	..	..	1,33.55
Revenue	2052 Secretariat - General Services	21.64	..	..	21.64	30.00	..	..	30.00
Home	2053 District Administration	1,84,27.14	..	..	1,84,27.14	1,70,65.60	..	..	1,70,65.60
Treasury and Accounts	2054 Treasury and Accounts Administration	45,94.45	..	..	45,94.45	43,42.52	..	..	43,42.52
Police	2055 Police	36,59,28.35	..	..	36,59,28.35	33,90,40.42	..	..	33,90,40.42
Jail	2056 Jails	1,09,87.75	..	..	1,09,87.75	1,05,04.02	..	..	1,05,04.02
Industries	2057 Supplies and Disposals	2,30.85	..	..	2,30.85	2,18.04	..	..	2,18.04

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14			2012-13			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	A. General Services - conold.								
	(d) Administrative Services - conold.								
Printing and Stationery	2058 Stationery and Printing	20,97.37	..	..	20,97.37	19,61.51	..	..	19,61.51
Public Works	2059 Public Works	3,23,49.61	..	..	3,23,49.61	3,10,82.61	..	..	3,10,82.61
General Administration	2070 Other Administrative Services	7,95.61	..	..	7,95.61	7,45.87	..	..	7,45.87
Home	2070 Other Administrative Services	55,85.39	..	..	55,85.39	51,51.34	..	..	51,51.34
Hospitality	2070 Other Administrative Services	4,34.78	..	..	4,34.78	4,13.16	..	..	4,13.16
Lotteries	2070 Other Administrative Services	2,08.91	..	..	2,08.91	1,95.77	..	..	1,95.77
	Total (d) Administrative Services	45,42,30.07	..	..	45,42,30.07	42,26,00.39	..	..	42,26,00.39
	(e) Pensions and Miscellaneous General Services								
General Administration	2075 Miscellaneous General Services	63.83	..	..	63.83	66.67	..	..	66.67
	Total (e) Pensions and Miscellaneous General Services	63.83	..	..	63.83	66.67	..	..	66.67
	Total-A. General Services	52,55,18.71	..	..	52,55,18.71	49,21,25.09	..	..	49,21,25.09
	B. Social Services-								
	(a) Education, Sports, Art and Culture								
Education	2202 General Education	46,80,23.53	0.32	1,08.24	46,81,32.09	45,73,02.07	12,71.07	8,55.17	45,94,28.31
Technical Education	2203 Technical Education	67,19.37	3,34.57	..	70,53.94	61,83.27	68.71	..	62,51.98
Sports	2204 Sports and Youth Services	31,19.11	42.24	16.87	31,78.22	30,67.75	..	15.76	30,83.51
Tourism,Cultural Affairs, Archaeology and Museum	2205 Art and Culture	11,21.51	..	..	11,21.51	11,95.61	..	..	11,95.61

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14			2012-13			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	B. Social Services - contd.								
	(a) Education, Sports, Art and Culture - contd.								
	Total (a) Education, Sports, Art and Culture	47,89,83.52	3,77.13	1,25.11	47,94,85.76	46,77,48.70	13,39.78	8,70.93	46,99,59.41
	(b) Health and Family Welfare								
	2210 Medical and Public Health	13,65,99.21	2,06.63	9.36	13,68,15.20	12,98,39.44	2,91.76	27.44	13,01,58.64
	2211 Family Welfare	41,55.28	..	1,32,66.77	1,74,22.05	36,31.55	..	1,34,86.31	1,71,17.86
	Total (b) Health and Family Welfare	14,07,54.49	2,06.63	1,32,76.13	15,42,37.25	13,34,70.99	2,91.76	1,35,13.75	14,72,76.50
	(c) Water Supply, Sanitation, Housing and Urban Development								
	2215 Water Supply and Sanitation	3,11,50.09	..	..	3,11,50.09	3,02,39.34	..	..	3,02,39.34
	2217 Urban Development	23,40.14	..	..	23,40.14	22,77.75	..	..	22,77.75
	Total (c) Water Supply, Sanitation, Housing and Urban Development	3,34,90.23	..	..	3,34,90.23	3,25,17.09	..	..	3,25,17.09
	(d) Information and Broadcasting								
	2220 Information and Publicity	18,14.15	..	..	18,14.15	17,96.82	..	..	17,96.82
	Total (d) Information and Broadcasting	18,14.15	..	..	18,14.15	17,96.82	..	..	17,96.82

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14				2012-13			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	B. Social Services - conold.								
	(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - conold.								
Social Welfare	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	20,58.50	..	81.40	21,39.90	18,48.64	..	63.17	19,11.81
	Total (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	20,58.50	..	81.40	21,39.90	18,48.64	..	63.17	19,11.81
	(f) Labour and Labour Welfare								
Labour and Employment	2230 Labour and Employment	1,30,85.81	22.49	48.75	1,31,57.05	1,21,84.20	24.94	71.25	1,22,80.39
	Total (f) Labour and Labour Welfare	1,30,85.81	22.49	48.75	1,31,57.05	1,21,84.20	24.94	71.25	1,22,80.39
	(g) Social Welfare and Nutrition								
General Administration	2235 Social Security and Welfare	7,16.28	..	..	7,16.28	5,30.90	..	..	5,30.90
Home	2235 Social Security and Welfare	59.93	..	..	59.93	54.04	..	..	54.04
Saimit Welfare	2235 Social Security and Welfare	6,86.89	..	..	6,86.89	6,57.96	..	..	6,57.96
Social Welfare	2235 Social Security and Welfare	99,14.88	..	1,96,09.31	2,95,24.19	89,33.33	..	1,91,60.10	2,80,93.43
	Total (g) Social Welfare and Nutrition	1,13,77.98	..	1,96,09.31	3,09,87.29	1,01,76.23	..	1,91,60.10	2,93,36.33
	(h) Others								
Charitable Endowments	2250 Other Social Services	38.02	..	..	38.02	32.83	..	..	32.83
Social Welfare	2251 Secretariat - Social Services	18,47.73	..	..	18,47.73	18,46.15	..	..	18,46.15
	Total (h) Others	18,85.75	..	..	18,85.75	18,78.98	..	..	18,78.98
	Total-B. Social Services	68,34,50.43	6,06.25	3,31,40.70	71,71,97.38	66,16,21.65	16,56.48	3,36,79.20	69,69,57.33

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14				2012-13			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	C. Economic Services-								
	(a) Agriculture and Allied Activities								
Agriculture	2401 Crop Husbandry	1,40,48.74	..	..	1,40,48.74	1,18,19.97	..	..	1,18,19.97
Horticulture	2401 Crop Husbandry	37,55.75	..	46.74	38,02.49	30,71.60	0.56	55.92	31,28.08
Soil and Water Conservation	2402 Soil and Water Conservation	46,87.21	..	..	46,87.21	44,11.63	..	..	44,11.63
Animal Husbandry	2403 Animal Husbandry	2,94,14.81	..	..	2,94,14.81	2,69,75.56	..	..	2,69,75.56
Dairy Development	2404 Dairy Development	9,36.88	..	..	9,36.88	8,56.59	..	..	8,56.59
Fisheries	2405 Fisheries	15,33.47	..	..	15,33.47	13,86.02	..	..	13,86.02
Forest	2406 Forestry and Wild Life	81,60.58	..	..	81,60.58	70,54.11	..	..	70,54.11
Rural Development and Panchayats	2415 Agricultural Research and Education	1,61.25	..	..	1,61.25	1,47.83	..	..	1,47.83
Co-operation	2425 Co-operation	84,49.13	..	..	84,49.13	82,59.68	..	..	82,59.68
Agriculture	2435 Other Agricultural Programmes	6,84.52	..	..	6,84.52	5,07.33	..	..	5,07.33
	Total (a) Agriculture and Allied Activities	7,18,32.34	..	46.74	7,18,79.08	6,44,90.32	0.56	55.92	6,45,46.80
	(b) Rural Development								
Rural Development and Panchayats	2515 Other Rural Development Programmes	1,17,41.20	..	..	1,17,41.20	1,26,17.75	..	..	1,26,17.75
	Total (b) Rural Development	1,17,41.20	..	..	1,17,41.20	1,26,17.75	..	..	1,26,17.75
	(d) Irrigation and Flood Control								
Irrigation	2700 Major Irrigation	6,69,31.94	..	..	6,69,31.94	6,68,66.62	..	..	6,68,66.62
Irrigation	2701 Medium Irrigation	90,02.49	..	..	90,02.49	..	..	..	..
Irrigation	2702 Minor Irrigation	31,75.30	..	..	31,75.30	28,04.37	..	..	28,04.37
Irrigation	2711 Flood Control and Drainage	1,15,36.00	..	..	1,15,36.00	1,09,47.96	..	..	1,09,47.96

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14				2012-13			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	C. Economic Services - contd.								
	(d) Irrigation and Flood Control - concld.								
	Total (d) Irrigation and Flood Control	9,06,45.73	..	..	9,06,45.73	8,06,18.95	..	..	8,06,18.95
	(e) Energy								
Energy	2810 New and Renewable Energy	76.60	..	..	76.60	81.17	..	..	81.17
	Total (e) Energy	76.60	..	..	76.60	81.17	..	..	81.17
	(f) Industry and Minerals								
Industries	2851 Village and Small Industries	41,82.27	..	32.97	42,15.24	40,92.81	..	40.77	41,33.58
Industries	2853 Non-ferrous Mining and Metallurgical Industries	1,80.49	..	..	1,80.49	1,76.17	..	..	1,76.17
	Total (f) Industry and Minerals	43,62.76	..	32.97	43,95.73	42,68.98	..	40.77	43,09.75
	(g) Transport								
Civil Aviation	3053 Civil Aviation	2,34.55	..	..	2,34.55	1,35.42	..	..	1,35.42
State Transport	3055 Road Transport	2,10,79.89	..	..	2,10,79.89	2,04,24.82	..	..	2,04,24.82
	Total (g) Transport	2,13,14.44	..	..	2,13,14.44	2,05,60.24	..	..	2,05,60.24
	(i) Science, Technology and Environment								
Science, Technology, Environment and Non-Conventional Energy	3425 Other Scientific Research	..	..	..	..	1,20.00	..	..	1,20.00
	Total (i) Science, Technology and Environment	..	..	..	..	1,20.00	..	..	1,20.00
	(j) General Economic Services								
Planning	3451 Secretariat - Economic Services	10,50.38	89.70	..	11,40.08	9,28.65	84.43	..	10,13.08

APPENDIX II - COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2013-14			2012-13			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
		(₹ in lakh)							
	C. Economic Services - conclud.								
	(j) General Economic Services - conclud.								
Tourism	3452 Tourism	93.39	..	..	93.39	93.02	..	..	93.02
Census Surveys and Statistics	3454 Census Surveys and Statistics	17,42.12	..	20.87	17,62.99	16,98.27	..	8.91	17,07.18
Food and Civil Supplies	3456 Civil Supplies	1,19,87.39	..	..	1,19,87.39	1,17,11.35	..	..	1,17,11.35
Food and Civil Supplies	3475 Other General Economic Services	2,81.61	..	..	2,81.61	2,54.25	..	..	2,54.25
	Total (j) General Economic Services	1,51,54.89	89.70	20.87	1,52,65.46	1,46,85.54	84.43	8.91	1,47,78.88
	Total-C. Economic Services	21,51,27.96	89.70	1,00.58	21,53,18.24	19,74,42.95	84.99	1,05.60	19,76,33.54
	Total - Expenditure Heads (Revenue Account)	1,42,40,97.10	6,95.95	3,32,41.28	1,45,80,34.33	1,35,11,89.69	17,41.47	3,37,84.80	1,38,67,15.96
	Expenditure Heads (Capital Account)-								
	A. Capital Account of General Services-								
Public Works	4059 Capital Outlay on Public Works	1,49.62	..	..	1,49.62	1,47.91	..	..	1,47.91
	Total-A. Capital Account of General Services	1,49.62	..	..	1,49.62	1,47.91	..	..	1,47.91
	C. Capital Accounts of Economic Services-								
	(d) Capital Account of Irrigation and Flood Control								
Irrigation	4700 Capital Outlay on Major Irrigation	..	9,16.87	..	9,16.87	..	24,61.15	..	24,61.15

APPENDIX III - COMPARATIVE EXPENDITURE ON SUBSIDY conclud.

Department	Head of Account	2013-14			2012-13			Total		
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes			
1	2	3	4	5	6	7	8	9	10	
					(₹ in lakh)					
	C. Economic Services-conclud.									
	(e) Energy-									
	2801 Power-									
	<i>80 General-</i>									
	800 Other Expenditure-									
	01 Subsidy under Rural Electrification to Punjab State Power Corporation Limited	48,15,00.00	..	..	48,15,00.00	50,59,39.00	..	..	50,59,39.00
	Total -80	48,15,00.00	..	..	48,15,00.00	50,59,39.00	..	..	50,59,39.00
	Total (2801)	48,15,00.00	..	..	48,15,00.00	50,59,39.00	..	..	50,59,39.00
	Total (e) Energy	48,15,00.00	..	..	48,15,00.00	50,59,39.00	..	..	50,59,39.00
	Total-C. Economic Services	48,15,00.00	48,66.75	4.50	48,63,71.25	50,59,39.00	58,45.09	2,25.78	51,20,09.87	
	Total - Expenditure	48,55,01.21	48,86.75	4.50	49,03,92.46	50,71,52.38	58,45.09	2,25.78	51,32,23.25	

APPENDIX IV - GRANTS-IN -AID/ASSISTANCE GIVEN BY THE STATE GOVERNMENT -contd.
(INSTITUTION WISE AND SCHEME WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	2013-14			2012-13			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	Plan		Non Plan	Plan					
					State Plan	Centrally Sponsored /Central Plan Schemes		State Plan	Centrally Sponsored /Central Plan Schemes				
5	6	7	8	9	10	11	12	13	14				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(₹ in lakh)													
12	Government Secondary Schools	Rashtriya Madhymik Shiksha Abhiyan	Normal	..	14,39.43	..	14,39.43	..	..	30,81.46	..	30,81.46	..
13	Government Secondary Schools	Rashtriya Madhymik Shiksha Abhiyan	SCSP	..	..	..	..	..	..	8,34.50	..	8,34.50	..
14	Government Secondary Schools	Information and Communication Technology	Normal	..	22,68.00	..	22,68.00	..	..	5,19.09	..	5,19.09	..
15	Punjab University , Chandigarh	Grants-in-aid	Normal	18,33.33	..	..	18,33.33	..	23,00.00	..	..	23,00.00	..
16	Guru Nanak Dev University,Amritsar	Grants-in-aid	Normal	45,54.85	..	..	45,54.85	..	38,54.85	..	..	38,54.85	..
17	Non-Government Colleges and Institutes	Assistance	Normal	1,88,99.09	..	..	1,88,99.09	..	4,09,95.04	..	..	4,09,95.04	..
18	Managing Director, National Rural Health Mission	National Rural Health Mission	Normal	..	58,26.00	..	58,26.00	..	..	1,09,19.63	..	1,09,19.63	..
19	Managing Director, National Rural Health Mission	National Rural Health Mission	SCSP	..	25,93.00	..	25,93.00	..	..	36,80.37	..	36,80.37	..
20	Managing Director, National Rural Health Mission	Emergency Medical Response Service	SCSP	..	29,49.00	..	29,49.00	..	..	14,24.00	..	14,24.00	..

APPENDIX V - DETAILS OF EXTERNALLY AIDED PROJECTS

Aid Agency	Scheme/Project	Total Approved Assistance	Amount Released						Amount Repaid			Balance Loan		Expenditure	
			Grant		Loan		Total	2012-13	2013-14	Total	2012-13	2013-14	Total	Upto 2012-13	2013-14
			Upto 2012-13	2013-14	Upto 2012-13	2013-14									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
₹ in lakh)															
World Bank	Punjab State Road Sector Project	15,00,00.00	2,31,25.62	48,02.82	2,79,28.44	6,38,44.89	1,30,55.45	7,69,00.34	59,65.01	68,88.72	1,28,53.73	6,40,46.61	8,85,45.65	1,12,55.23	
World Bank	Hydrology Project Phase II	46,65.00(a)	..	..	..	20,07.28	4,42.00	24,49.28	..	..	..	24,49.28	25,98.40	5,20.79
World Bank	Punjab Rural Water Supply and Sanitation World Bank Assisted Project	8,09,18.00	..	..	..	4,28,53.52	1,88,41.00	6,16,94.52	..	..	..	6,16,94.52	4,26,20.00(b)	1,30,00.00
Japan Bank for International Co-operation	Externally Aided Forestry Development Project, JBK IDP (c) 132	2,31,79.00	..	..	..	2,31,79.00	..	2,31,79.00	..	..	..	2,31,79.00	2,31,79.00	..
Japan Bank for International Co-operation	Externally Aided Forestry Development Project, JBK IDP (c) 146 b	1,96,35.00	..	..	..	1,96,35.00	..	1,96,35.00	..	..	..	1,96,35.00	1,96,35.00	..
Japan International Co-operation Agency	Amritsar Sewerage Project	3,48,05.00	..	..	..	54,61.19	87,91.00	1,42,52.19	..	..	..	1,42,52.19	97,44.00	87,91.00

(a) Revised Projects cost.

(b) Data as supplied by the agency.

(c) Projects have been completed.

APPENDIX VI - PLAN SCHEME EXPENDITURE -contd.

Sr. No.	GOI Scheme (CS/CPS)	State Scheme under Expenditure Head of Account	Department implementing the Scheme	Normal/ Tribal Sub Plan/ SC Sub Plan	Budget Provision 2013-14			Actuals 2013-14			Actuals 2012-13				
					GOI Share CS/ CPS	State Share	Total	GOI releases	Expenditure		GOI releases	Expenditure			
									GOI Share CS/ CPS	State Share		Total	GOI Share CS/ CPS	State Share	Total
₹ in lakh)															
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
14	Merit -cum- means Scholarship for Professional and Technical courses for Minorities	Merit -cum- means Scholarship for Professional and Technical courses for Minorities	Social Welfare	SCSP	35.00.00	..	35.00.00	23,48.25	1,96.52	..	1,96.52	..	21,98.71	..	21,98.71
15	Appointment of Language Teachers	Appointment of Language Teachers	Education	Normal	1,25.00	..	1,25.00	1,09.00	1,38.00	..	1,38.00	89.00	..	..	..
16	Elementary Education- Teachers Training	Elementary Education- Teachers Training	Education	SCSP	..	..	..	5,80.10	..	..	..	..	..	..	..
17	National Service Volunteers Scheme	National Service Volunteers Scheme	Education	Normal	51.48	..	51.48	1,57.11	..	..	..	..	..	..	..
18	Indira Gandhi Matritive Sahyog Yojna	Revamping of organisation of service of delivery	Social Security and child Development	Normal	30.00	27.60	57.60	26.06	12.68	..	12.68	..	8.58	..	8.58
				SCSP	..	..	..	40.14	..	..	..	..	..	..	..

APPENDIX VI - PLAN SCHEME EXPENDITURE - contd.								
B. STATE SCHEMES								
Sr. No.	State Scheme	N/TSP/SCSP	Budget Allocation			Expenditure		
			2013-14	2012-13	2013-14	2012-13		
1	2	3	4	5	6	7		
			(₹ in lakh)					
1	Infrastructure Development in Government Schools through Education Cess	Normal	1,48,19.07	..	3,26,53.00	..	..
2	Provision for Research and Development Scheme of Punjab Agriculture University , Ludhiana	Normal	2,40,00.00	8,00,00.00	2,40,00.00	5,45,00.00	..	
3	Rashtriya Krishi Vikas Yojna	Normal	3,72,20.05	..	2,39,91.59	..	..
4	Old Age Pension (Social Security Fund)	Scheduled Caste Sub-Plan	2,50,50.00	22,92,00.00	1,99,51.96	20,44,81.03	..	
5	Integrated Rural Water Supply and Environmental Sanitation Project with World Bank Assistance	Normal	2,01,00.00	..	1,85,15.34	..	..
6	Information and Communication Technology (ICT) Project	Normal	1,84,85.57	..	1,72,04.78	..	..
7	Mid - Day Meal Scheme	Scheduled Caste Sub-Plan	1,67,05.00	21,26,60.00	1,67,05.00	18,61,98.40	..	
8	World Bank Scheme for Road Infrastructure	Normal	1,42,00.00	13,18,36.00	1,57,76.20	4,82,72.01	..	
9	Old Age Pensions (Social Security Fund)	Normal	2,50,50.00	23,29,65.00	1,39,21.77	22,06,50.34	..	
10	Sarv Shiksha Abhiyan(Including Education Guarantee Scheme) - National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	Scheduled Caste Sub-Plan	1,73,22.18	..	1,37,37.79	..	..
11	Upgradation of 380 Rural Roads Under Rural Infrastructure Development Fund-XIX Project for Link Roads and Infrastructure	Normal	2,50,00.00	..	1,21,79.24	..	..
12	Shagun Scheme (Social Security Welfare) -Shagun to Schedules Caste Girls/Widows/Divorcees and Daughters of Widows at the time of their marriage	Scheduled Caste Sub-Plan	1,50,00.00	8,68,40.00	1,20,26.25	5,58,70.59	..	
13	Mid- Day Meal Scheme	Normal	1,02,38.76	13,31,83.20	1,02,38.76	7,68,59.48	..	
14	Acquisition of Land for Knowledge City at Mohali	Normal	97,64.00	..	97,64.00	..	..
15	Sarv Shiksha Abhiyan(Including Education Guarantee Scheme) - National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	Normal	1,06,12.82	..	91,79.25	..	..
16	Information and Communication Technology (ICT) Project	Scheduled Caste Sub-Plan	61,61.85	2,17,04.50	64,90.92	6,04,52.62	..	
17	Construction of field channels on Sirhind Feeder Phase-II- Canal System on matching grant basis	Normal	69,05.62	..	63,54.62	..	..
18	National Rural Health Mission	Normal	62,01.38	5,50,47.04	58,26.00	4,21,26.04	..	
19	Central Road Fund	Normal	75,00.00	8,64,50.00	48,89.80	6,62,73.70	..	

APPENDIX VI - PLAN SCHEME EXPENDITURE - conclud.						
B. STATE SCHEMES - conclud.						
1	2	3	4	5	6	7
Sr. No.	State Scheme	N/TSP/SCSP	Budget Allocation 2013-14	2012-13	2013-14	2012-13
			(₹ in lakh)			
20	Development of Kandi Area (13th Finance Commission)	Normal	93,76.00	..	46,88.00	..
21	Financial Assistance to Widows and Destitute Women (Social Security Fund)	Normal	51,44.00	..	42,15.22	..
22	Measures to address the problem of water logging in the State-13th Finance Commission	Normal	1,00,00.00	..	39,70.24	..
23	Financial Assistance to Widows and Destitute Women (Social Security Fund)	Scheduled Caste Sub-Plan	51,44.00	5,79,00.00	39,58.48	3,72,99.29

**APPENDIX VII - DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE
(FUNDS ROUTED OUTSIDE STATE BUDGETS) (UN-AUDITED FIGURES)**

Sr. No.	Government of India Scheme	Normal/TSP/SCSP	Implementing Agency	Government of India Releases		
				2013-14	2012-13 *	2011-12 *
				5	6	7
1	2	3	4	(₹ in lakh)		
1	Sarva Shiksha Abhiyan (SSA)	Not Available	Sarva Shiksha Abhiyan Authority, Punjab	3,83,23.73	4,94,72.68	4,81,12.44
2	Mahatma Gandhi National Rural Employment Guarantee Scheme	Not Available	The Punjab State Rural Employment Guarantee Society	2,26,15.48	1,14,21.27	1,14,29.36
3	National Rural Health Mission Centrally Sponsored	Not Available	State Health Society, Punjab	2,20,44.38	1,91,83.94	1,87,10.82
4	National Rural Drinking Water Programme	Not Available	SWSM Punjab, Chandigarh	1,47,94.72	1,44,26.50	1,23,44.25
5	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Not Available	Punjab Road and Bridges Development Board, Chandigarh	1,17,68.00	1,69,65.55	1,64,61.00
6	MPs Local Area Development Scheme MPLADS	Not Available	Deputy Commissioners	1,04,50.00	94,50.00	86,00.00
7	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Not Available	Rashtriya Madhyamik Shiksha Abhiyan (RMSA), Punjab	92,60.66	2,58,44.39	89,40.07
8	Support to Indian Institute of Technology (IITs)	Not Available	Indian Institute of Technology, Ropar	49,99.15	..	..
9	National Food Security Mission	Not Available	Sustainable Agriculture Development Agency	37,55.83	37,93.75	37,18.65
10	Human Resources for Health	Not Available	Government Medical College, Patiala	30,92.00	..	17,00.00
11	Support to National Institute of Technology (NITS) including Ghani Khan Institute	Not Available	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	29,00.00	75,00.00	23,00.00
12	Rural Housing- IAY	Not Available	District Rural Development Agencies	27,39.95	6,59.49	21,75.07
13	Autonomous R and D Institution	Not Available	Centre of Innovative and Applied Bioprocessing, Mohali	27,10.00	20,62.44	24,08.00
14	Assistance to Other Institutes including SLIET, NERIST, NIFT, Ranchi, CIT Kokrajhar	Not Available	Sant Longowal Institute of Engineering and Technology	17,59.30	8,59.00	7,20.00

**APPENDIX VII - DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE
(FUNDS ROUTED OUTSIDE STATE BUDGETS) (UN-AUDITED FIGURES)**

Sr. No.	Government of India Scheme	Normal/TSP/SCSP	Implementing Agency	Government of India Releases		
				2013-14	2012-13 *	2011-12 *
1	2	3	4	5	6	7
				(₹ in lakh)		
15	Assistance to Training Institutions	Not Available	Central Tool Room, Ludhiana	14,82.69	6,45.37	3,63.39
16	Scheme for Infrastructure Development FPI	Not Available	B.D. Agro Foods, Supreme Agrofoods Private Limited and Pagro Frozen Foods Private Limited	13,67.15	1,01.60	7,38.37
17	Renewable Energy for Rural Applications for all Villages	Not Available	Punjab Energy Development Agency	13,58.31	7,95.53	21,35.14
18	Scheme for Integrated Textile Park (SITP)	Not Available	Ludhiana Integrated Textile Park Limited	12,00.00	17,09.85	4,45.64
19	DRDA Administration	Not Available	District Rural Development Agencies	10,78.72	9,95.90	12,81.20
20	Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2013-14)	Not Available	Miscellaneous Agencies	1,74,30.27	2,27,16.64	3,14,73.00
	Grand Total			17,51,30.34	18,86,03.90	17,40,56.40

Source: Data as captured from Central Plan Schemes Monitoring System (CPSMS) Portal of Controller General of Accounts.

* Figures for 2011-12 and 2012-13 differ from the figures as depicted in Finance Accounts of 2011-12 and 2012-13 due to reconciliation.

APPENDIX VIII- SUMMARY OF BALANCES (CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT)

A. The following is a summary of the balances as on 31 March 2014 :

Debit Balance 1	Sector of the General Account 2	Name of Account 3	Credit Balance 4
			(₹ in lakh)
9,91,53,68.09	A to D, G, H and Part of L (MH 8680 only)	Consolidated Fund	
	E	Government Account	
	F	Public Debt	7,86,69,19.70
24,82,21.34		Loans and Advances	
		Contingency Fund	
		Contingency Fund	25,00.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,65,26,53.30
	J	Reserve Funds-	
		(i) Reserve Funds bearing Interest	35,78,78.10
		(ii) Reserve Funds not bearing Interest	
		Gross Balance	8,89.69
67.88		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing Interest	10,74,97.09
		(ii) Deposits not bearing Interest	23,76,09.73
77.38		(iii) Advances	
	L	Suspense and Miscellaneous-	
		Suspense	15,70.94
1,02,02.55		Investments	
5,97,54.84		Other Items (Net)	
7,44.26	M	Remittances-	
	N	Cash Balance	69,17.79
		Total	10,23,44,36.34

a Please see 'B' on page no 280 to understand how this figure is arrived at.

b There was a difference of ₹ 21.32 lakh (Credit) between the figures reflected in the accounts ₹ 69,17.79 lakh (Credit) and that intimated by the Reserve Bank of India ₹ 68,96.47 lakh (Debit) regarding "Deposits with Reserve Bank" included in the Cash Balance upto 31 March 2014. However, the unreconciled difference at the end of June 2014 works out to ₹ 18.74 lakh (Debit) which is under reconciliation.

APPENDIX VIII- SUMMARY OF BALANCES (CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT)-contd.

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

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

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

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

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Details		Credit
1	2	3	
(₹ in lakh)			(₹ in lakh)
9,04,16,44.79 a	A. Amount at the Debit of Government Account on 1 April 2013		
	B. Receipt Heads (Revenue Account)		3,51,03,53.98
	C. Receipt Heads (Capital Account)		50.79
4,16,40,66.62	D. Expenditure Heads (Revenue Account)		
22,00,61.45	E. Expenditure Heads (Capital Account)		
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)		
	G. Amount at the Debit of Government Account on 31 March 2014		9,91,53,68.09
	Total		13,42,57,72.86

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the Statement of 'Contingency Fund and Public Account' (Statement No. 18) and that shown in separate registers or other record maintained in the Accounts office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

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

(iii) The cases where acceptances of balances have been delayed and the amounts involved are considerable have been mentioned in Annexure 'A'.

(iv) Cases where details/documents are awaited in connection with reconciliation of balances are detailed in Annexure 'B'.

a Differs by ₹ 0.01 lakh (increased) due to rounding.

**APPENDIX VIII - SUMMARY OF BALANCES (CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT) -
contd.**

ANNEXURE - 'A'

Instances where verification and acceptance of balances involving large amounts have been delayed in respect of loans the detailed accounts of which are kept by Accountant General (A & E)

Sr. No.	Head of Account	Name of Institution	Number of acceptances awaited	Earliest Year from which acceptances are awaited	Amount outstanding in respect of these items as on 31 March 2014
1	2	3	4	5	6
F. Loans and Advances-					
1.	6215-01-800-01	Municipalities and Municipal Corporations	2	2007-08	13,64.22
2.	6215-02-800-01	Municipalities and Municipal Corporations	1	2007-08	18.63
3.	6215-02-800-02	Municipalities and Municipal Corporations	1	2007-08	34.85
4.	6216-80-190-01	Municipalities and Municipal Corporations	9	2007-08	1,38.25
5.	6217-60-800-01	Municipalities and Municipal Corporations	1	2007-08	63.71
6.	6217-60-800-02	Municipalities and Municipal Corporations	5	2007-08	66,13.35
7.	6217-60-800-03	Improvement Trust	1	2007-08	1,24.82
8.	6217-60-800-04	Local Bodies of Erstwhile PEPSU	1	2007-08	34.93

**APPENDIX VIII - SUMMARY OF BALANCES (CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT) -
conclid.**

ANNEXURE - 'B'

Particulars of details/information awaited from Departmental/Treasury Officers in connection with reconciliation of balances

Sr. No.	Head of Account and Description	Departments/ Treasury officers from whom details are awaited	Earliest Year to which the differences relate	Amount of Difference	Particulars of details/documents awaited from Departments/ Treasury Officers				
1	2	3	4	5	6				
K.	Deposits and Advances-								
(b)	Deposits not bearing Interest-								
8443	Civil Deposits-								
1	106 Personal Deposits	District Treasury Officer - Amritsar, Ropar, Chandigarh, Nawanshahr	2013-14	<table border="1"> <tr> <td>Ci.</td> <td>1.82</td> </tr> <tr> <td>Di.</td> <td>2.00</td> </tr> </table>	Ci.	1.82	Di.	2.00	Plus and Minus memoranda from Treasuries
Ci.	1.82								
Di.	2.00								

(₹ in lakh)

APPENDIX IX - FINANCIAL RESULTS OF IRRIGATION SCHEMES

Sr. No.	Name of Project	Capital Outlay during the year 2013-14			Capital Outlay to the end of the year 2013-14			Revenue Receipts during the year 2013-14			Revenue foregone or remission of Revenue during the year	Total Revenue during the year 2013-14 (Columns 11 and 12)
		Direct	Indirect	Total	Direct	Indirect	Total	Direct	Indirect	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
(₹ in lakh)												
1.	Upper Bari Doab Canal	..	..	..	23,71.94	..	23,71.94 a	..	..	..	..	..
2.	Sirhind Canal	5,10.85	..	5,10.85	2,49,14.11	..	2,49,14.11	11,39.83	..	11,39.83	..	11,39.83
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	3,01.65	..	3,01.65	..	..	..	..	..
4.	Shah Nahar Canal Project	..	..	..	1,98,80.14 b	..	1,98,80.14 b	..	..	..	..	..
5.	Madhopur Beas Link Project	..	..	..	3,61.13	..	3,61.13	..	..	..	..	..
6.	Harike Project	..	..	..	10,84.27	..	10,84.27	..	..	..	..	..
7.	Installation of 96 tube wells in Shahkot Block of Jalandhar District	..	..	..	65.25	..	65.25	..	..	..	..	..
8.	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	..	..	..	2,69.17	..	2,69.17	..	..	..	..	..
9.	Installation of 108 tube wells in Mahipur Block of Hoshiarpur District	..	..	..	3,05.75	..	3,05.75	..	..	..	..	..
	Total	5,10.85	..	5,10.85	4,95,53.41	..	4,95,53.41	11,39.83	..	11,39.83	..	11,39.83

a Includes ₹ 13,44.64 lakh shown against Sub Major Head '37-Extension of Non-Perennial Irrigation to Areas in UBDC' under Head '4701-Capital Outlay on Medium Irrigation'.

b Includes ₹ 1,70,87.36 lakh shown against Sub Major head '39-Extension and Improvement of Shah Nahar Canal Remodelling and Lining' under Major Head '4701-Capital Outlay on Medium Irrigation'.

Note: Columns from 14 to 21 are on page no 284. .

APPENDIX IX - FINANCIAL RESULTS OF IRRIGATION SCHEMES - contd.

Sr. No.	Name of Project	Working Expenses and Maintenance during the year 2013-14		Net Revenue excluding Interest		Interest on direct Capital Outlay	Net Profit or Loss after meeting Interest		
		Direct	Indirect	Total	Surplus of Revenue (column 13) over Expenditure (column 16) (+) or excess of Expenditure (column 16) over Revenue (column 13) (-)		Rate of return on Capital Outlay to end of the year (per cent)	Surplus of Revenue over Expenditure (+) or excess of Expenditure over Revenue (-)	Rate of return on Capital Outlay to end of the year (per cent)
1	2	14	15	16	17	18	19	20	21
(₹ in lakh)									
1.	Upper Bari Doab Canal	..	..	..	..	..	1,10.64 c	-1,10.64	-4.67
2.	Sirhind Canal	3,55,38.03	..	3,55,38.03	-3,43,98.20	..	7.63.47	-3,51,61.67	-141.13
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	..	..	21.10	-21.10	-7.00
4.	Shah Nahar Canal Project	..	..	..	..	..	14,68.47 d	-14,68.47	-7.39
5.	Madhopur Beas Link Project	..	..	..	..	..	25.28	-25.28	-7.00
6.	Harike Project	..	..	..	..	..	75.90	-75.90	-7.00
7.	Installation of 96 tube wells in Shahkot Block of Jalandhar District	..	..	..	..	..	4.57	-4.57	-7.00
8.	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	..	..	..	..	..	18.84	-18.84	-7.00
9.	Installation of 108 tube wells in Mahlipur Block of Hoshiarpur District	..	..	..	..	..	21.40	-21.40	-7.00
Total		3,55,38.03	..	3,55,38.03	-3,43,98.20	..	25,09.67	-3,69,07.87	-74.48

c Includes ₹ 38.73 lakh shown against Sub Major head '37-Extension of Non-Perennial Irrigation Areas in UBDC' under Major Head '2701-Medium Irrigation'.

d Includes ₹ 12,72.98 lakh shown against Sub Major head '39-Extension and Improvement of Shah Nahar Canal Remodelling and Lining' under Major Head '2701-Medium Irrigation'.

APPENDIX IX- FINANCIAL RESULTS OF IRRIGATION SCHEMES - conclud.
EXPLANATORY NOTES

(ii) Financial Results of Electricity Schemes

There is no departmentally run electricity undertakings.

1. The increase/decrease in the percentage of profit or loss in comparison with the previous year was as under:-

Sr. No.	Name of the Project	Net Profit or Loss after meeting interest		Percentage Increase (+)/ Decrease (-)
		2013-14	2012-13	
1	2	3	4	5
(₹ in lakh)				
1	Upper Bari Doab Canal	-1,10.64	-1,10.64	..
2	Sirhind Canal	-3,51,61.67	-2,58,28.37	(+)36.14
3	Sutlej Valley Project (Eastern Canal)	-21.10	-21.10	..
4	Shah Nahar Canal Project	-14,68.47	-14,68.47	..
5	Madhopur Beas Link Project	-25.28	-25.28	..
6	Harrike Project	-75.90	-75.90	..
7	Installation of 96 tube wells in Shahkot Block of Jalandhar District	-4.57	-4.57	..
8	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	-18.84	-18.84	..
9	Installation of 108 tube wells in Mahilpur Block of Hoshiarpur District	-21.40	-21.40	..

2. Productive and Unproductive Works - Works in the Irrigation Department are treated as 'Productive or 'Unproductive' according to whether the net revenue (gross revenue assessed less working expenses) derived from each project on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The prescribed rate of interest during 2013-14 was 7 per cent. If a work treated as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' category. Similarly, if a work treated as 'Unproductive' succeeds in yielding in three successive years, the prescribed return, it is transferred to the 'Productive category'. The State Government did not indicate any classification of the works in terms of them being 'Productive or Unproductive' (June 2014).

3. Arrear in collection of water rates - Year-wise details of arrear of the projects has not been supplied by the Irrigation Department (June 2014).

APPENDIX X - STATEMENT OF COMMITMENTS ON INCOMPLETE PUBLIC WORKS CONTRACTS (AS ON 31 MARCH 2014)

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision	
1	2	3	4	5	6	7	8	9	10	
	(₹ in lakh)									
1	Construction of Dr. Ambedkar Bhawan in DAC at Jalandhar (Balance Work)	1,47.84 2 November 2012	2012-13	2013-14	95.00	1,10.08	1,10.08	..	..
2	Renovation of Circuit House at Jalandhar	1,05.72 31 December 2012	2012-13	2013-14	90.00	1.48	66.48	..	..
3	Construction of Boundary wall entry gate, Sentry post, Toilet block and Guard room at P.A.P Campus Jalandhar	2,41.54 7 August 2013	2012-13	2013-14	43.00	66.84	1,02.41	..	..
4	Muktsar-Abohar Road Village Chibranwali-Khunan Kallan Tarkhanwala-Midda up to Malout Fazilka Road	7,72.57 5 June 2013	2012-13	2013-14	70.00	3,61.55	3,61.55	..	..
5	Tarmalla-Phullu Khera-Deon Khera –Tappa khera (Other District Road)	3,36.80 8 October 2013	2013-14	2013-14	95.00	2,45.58	2,45.58	..	..
6	Mahabadhar-Bhagsar-Lakhewali-Nandgarh Sammewali (Other District Road))	3,10.35 8 October 2013	2013-14	2013-14	25.00	39.75	39.75	..	..
7	Construction of Hostel Block at Craftsman Scale Training Centre at Abul Khurana	2,96.12 12 October 2011	2011-12	2012-13	95.00	2,89.10	2,89.10	..	..
8	Construction of 30 Bed Community Health Centre at Bariwala	6,50.35 11 February 2013	2010-11	2011-12	97.00	5,98.08	5,98.08	..	..
9	Construction of Judicial Court Complex at Malout (4 th Court)	9,60.86 7 October 2013	2012-13	2013-14	90.00	8,40.42	8,40.42	..	..
10	Gurdaspur-Behrampur Road	2,90.07 10 March 2014	2013-14	2013-14	75.00	2,55.27	2,55.27	34.80	..	
11	Batala Beas Dera Baba Nanak Road (Section Batala Dera Baba Nanak)	6,79.29 30 January 2014	2013-14	2013-14	50.00	2,90.57	2,90.57	..	..
12	Amritsar-Pathankot Road (Dhariwal city portion)	3,03.39 24 September 2013	2013-14	2013-14	30.00	1,04.96	1,04.96	..	..
13	Gurdaspur-Shri Hargobindpur Road	5,78.94 12 March 2014	2013-14	2013-14	47.00	2,04.55	2,04.55	a	a	

a Information has not been received from State Government (June 2014).

APPENDIX X - STATEMENT OF COMMITMENTS ON INCOMPLETE PUBLIC WORKS CONTRACTS (AS ON 31 MARCH 2014)- contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
(₹ in lakh)									
14	Construction of Government College, Talwara	17,34.67 4 February 2009	2008-09	2012-13	65.00	10.86	8,60.86	a	a
15	Construction of Judicial Court Complex Block 'B' including 6 No. Judicial Houses at Batala, District Gurdaspur	3,51.00 5 June 2011	2011-12	2013-14	95.00	3,32.40	3,32.40	a	a
16	Construction of 8 No. Residential Houses for Judicial Officers at Sangrur	3,73.24 25 March 2013	2011-12	2012-13	95.00	2,30.75	3,39.76	a	a
17	Reconstruction of High Level Bridge on Satoj to Dharangarh Road over Sirhind Choe	1,77.25 14 February 2012	2012-13	2012-13	20.00	1.66	22.93	a	a
18	Muktsar-Jalalabad Road (MDR-41) Km 11.72 to Km 29.00=17.28 Km. District, Fazilka	5,24.16 4 September 2013	2013-14	2013-14	45.00	2,70.57	2,70.57	..	..
19	Jalalabad-Puran Patti Road Km.0.00 to Km16.00=16.00 km. District, Fazilka	2,05.59 4 September 2013	2013-14	2013-14	40.00	1,21.76	1,21.76	..	..
20	Widening (from 7.0 M to 10.0 M) and Strengthening of Phagwara-Hoshiarpur Road KM 2.20 to Km.37.54 in the State of Punjab under CRF-2010-11 (Job No.CDR-PB-2010-11-142)	44,57.91 21 April 2012	2011-12	2013-14	72.00	4,82.85	23,18.18	a	a
21	Construction of Judicial Court Complex at Ferozepur	45,64.94 3 April 2013	2010-12	2012-13	a	3,67.83	14,30.22	..	..
22	Construction of Judicial Court Complex at Zira	26,30.97 3 April 2013	2011-12	2013-14	a	12,92.2	25,39.22	..	..
23	Construction of Lecture Hall and Tutorial Rooms in S.B.S. College of Engineering at Ferozepur	6,27.05 20 September 2012	2011-12	2013-14	a	4,83.16	5,84.32	..	..
24	Construction of Girls Hostel including Mess Block in S.B.S College of Engineering at Ferozepur	4,30.77 21 July 2012	2012-13	2013-14	a	2,01.53	4,09.41	..	..
25	Construction of R.C.C.Side Drain (IMtr x IMtr) along H.K.Road Km 12.00-13.00, 16.00-17.00, 25.00- 26.00 , 30.00-31.00 and 40.00-41.00	1,77.83 14 August 2013	2013-14	2013-14	10.00	Nil	..	a	..

a Information has not been received from State Government (June 2014).

APPENDIX X - STATEMENT OF COMMITMENTS ON INCOMPLETE PUBLIC WORKS CONTRACTS (AS ON 31 MARCH 2014)- contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
26	Special repair of A.B.K Road Km. 4.00-5.00,22.00 - 23.00,33.60-38.00, 39.50-40.10, 40.80-47.05 and 49.20-55.00 (Total 18.65 Km)	4,67.64 11 September 2013	2013-14	2013-14	98.00	4,57.67	4,57.67	7.64	..
27	Reconstruction of H.K.Road.Km. 19.00 to 19.850, 21.00-21.65 and 23.00 to 24.00	2,97.62 12 September 2013	2013-14	2013-14	77.00	2,29.48	2,29.48	66.65	..
28	Periodical Repair in Km. 131.05-134.00, 142.800-149.640 on ATTSH Road in District Tam Taran	3,19.14 a	2013-14	2013-14	20.00	26.41	26.41	..	..
29	Periodical Repair on NH 15 ATTSH Road in Km. 0.00-6.66 (Tam Taran By pass) for the year 2013-14	2,16.55 a	2013-14	2013-14	90.00	1,82.11	1,82.11	..	..
30	Construction of 6 th floor in Judicial Court Complex	6,74.20 13 August 2012	2012-13	2013-14	55.00	1,19.84	1,19.84	..	..
31	Strengthening of Link Road Kartarpur Jande Sarai	1,17.38 19 July 2013	2013-14	2013-14	30.00	81.92	81.82	..	..
32	Construction of A.D.R. Centre at Amritsar	1,12.50 20 November 2013	2012-13	2013-14	99.00	57.54	85.11	27.39	..
33	Periodical renewal of Kot Budha to Ghazal Road	8,77.36 14 March 2014	2013-14	2013-14	90.00	5,77.36	5,77.36	..	..
34	Valtoha to Wan Tara Singh	6,46.00 15 July 2011	2012-13	2013-14	99.00	5,72.08	5,72.08	73.92	..
35	Construction of P.D.S in L/S and R/S in F.P.E from B.O.P Saharnpur to B.O.P Chanduwadala in D.B.N Sector for the year 2012-13	1,67.73 8 March 2013	2012-13	2013-14	80.00	..	..	1,67.73	..
36	Construction of P.D.S on R/S River Ravi in F.P.E from B.O.P Chakri to B.O.P Chanduwadala in D.B.N Sector for the year 2012-13	1,60.91 8 March 2013	2012-13	2013-14	75.00	28.04	28.04	..	..
37	Construction of Pojewal Distributory Scheme off taking at RD 2150 Mtr of pojewal rising main-off taking at RD 112526 mtr of Kandli Canal Stage-II	21,00.00 a	2013-14	2013-14	80.00	18,41.83	18,41.83	..	..

a Information has not been received from State Government (June 2014).

APPENDIX X - STATEMENT OF COMMITMENTS ON INCOMPLETE PUBLIC WORKS CONTRACTS (AS ON 31 MARCH 2014) - conclud.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
					(₹ in lakh)				
38	Shahpur Kandi Dam Project	22,85,81.00 a	1999-2000	Five years subject to availability of funds	a	41,74.82	2,93,50.11	..	..
39	Sutlej Yamuna Link Canal Project	2,00,00.00 a	1982-83	Within 2 year	a	..	98,07.86	..	..
40	Banur Canal System Non-Perennial to Perennial	58,15.00 a	2006-07	2008-09	a	..	26,56.78	..	74,14.00 a

a Information has not been received from State Government (June 2014).

APPENDIX XI - STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE (As on 31 March 2014)

Grant No.	Name of the Grant	Head of Expenditure					Plan/ Non Plan	Description/ Nomenclature of maintenance account head	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head			Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11	12
											(₹ in lakh)
01	Agriculture and Forest	2702	03	103	03	03	Non-Plan	Boring and Tube well Organisation	7,50.17	18.44	7,68.61
01	Agriculture and Forest	2702	03	800	98	03	Non-Plan	Computerization in the State	..	0.40	0.40
15	Irrigation and Power	2702	03	102	01	01	Non-Plan	Direction and Administration	24,25.12	54.68	24,79.80
15	Irrigation and Power	2702	03	103	01	01	Non-Plan	Direction	1,16,57.80	76.93	1,17,34.73
15	Irrigation and Power	2702	03	103	04	04	Non-Plan	Tube wells under Technical Co-operation Assistance Scheme	..	47.98	47.98
15	Irrigation and Power	2702	03	103	05	05	Non-Plan	Installation of 108 deep Tube wells in Mahilpur Block of District Hoshiarpur	..	21.40	21.40
15	Irrigation and Power	2702	03	103	06	06	Non-Plan	Installation of 150 Tube wells along main branch to augment irrigation supplies from Upper Bari Doab Canal	..	18.84	18.84
15	Irrigation and Power	2702	03	103	07	07	Non-Plan	Installation of 96 Tube wells in Shahkot Block of District Jalandhar	..	4.57	4.57
15	Irrigation and Power	2702	03	800	98	03	Non-Plan	Computerization in the State	..	0.78	0.78
21	Public Works	2059	60	053	11	11	Non-Plan	Industrial Training	..	25,16.84	25,16.84
21	Public Works	2059	60	053	19	19	Non-Plan	Electrical Operational Works	..	4,52.15	4,52.15
21	Public Works	2215	01	800	01	01	Non-Plan	Maintenance of Works	..	22,09.50	22,09.50
21	Public Works	4215	01	102	08	08	Non-Plan	Maintenance of Works	..	43.51	43.51
29	Transport	3053	80	003	02	02	Non-Plan	Aircraft-Maintenance Engineering College, Patiala	14.80	..	14.80
29	Transport	3053	80	800	01	01	Non-Plan	Maintenance of Aircraft	1,90.40	17,10.85	19,01.25
29	Transport	3055	00	201	01	03	Non-Plan	Repair and Maintenance	3,12.76	6.58	3,19.34
29	Transport	3055	00	201	02	03	Non-Plan	Repair and Maintenance	2,59.79	6.20	2,65.99
29	Transport	3055	00	201	03	03	Non-Plan	Repair and Maintenance	3,61.28	16.90	3,78.18
29	Transport	3055	00	201	04	03	Non-Plan	Repair and Maintenance	3,11.62	10.53	3,22.15

APPENDIX XI - STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE (As on 31 March 2014) - contd.

Grant No.	Name of the Grant	Head of Expenditure				Plan/ Non Plan	Description/ Nomenclature of maintenance account head	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head			Salary	Non-Salary	Total
1	2	3	4	5	6	7	9	10	11	12
										(₹ in lakh)
29	Transport	3055	00	201	05	03	Repair and Maintenance	3,80.51	10.21	3,90.72
29	Transport	3055	00	201	06	03	Repair and Maintenance	3,60.81	3.09	3,63.90
29	Transport	3055	00	201	07	03	Repair and Maintenance	2,74.21	4.47	2,78.68
29	Transport	3055	00	201	08	03	Repair and Maintenance	4,40.18	10.97	4,51.15
29	Transport	3055	00	201	09	03	Repair and Maintenance	2,22.02	5.01	2,27.03
29	Transport	3055	00	201	10	03	Repair and Maintenance	3,70.69	5.55	3,76.24
29	Transport	3055	00	201	11	03	Repair and Maintenance	3,00.62	5.70	3,06.32
29	Transport	3055	00	201	12	03	Repair and Maintenance	2,76.89	7.05	2,83.94
29	Transport	3055	00	201	13	03	Repair and Maintenance	1,59.69	3.69	1,63.38
29	Transport	3055	00	201	14	03	Repair and Maintenance	2,95.52	5.69	3,01.21
29	Transport	3055	00	201	15	03	Repair and Maintenance	1,45.43	3.43	1,48.86
29	Transport	3055	00	201	16	03	Repair and Maintenance	2,33.95	8.92	2,42.87
29	Transport	3055	00	201	17	03	Repair and Maintenance	1,71.71	11.13	1,82.84
29	Transport	3055	00	201	18	03	Repair and Maintenance	1,63.57	4.00	1,67.57
29	Transport	3055	00	800	98	03	Computer Stationery and Consumable Items	..	0.05	0.05
29	Transport	5055	00	201	01	03	Repair and Maintenance	..	1.69	1.69
29	Transport	5055	00	201	02	03	Repair and Maintenance	..	5.32	5.32
29	Transport	5055	00	201	03	03	Repair and Maintenance	..	0.64	0.64
29	Transport	5055	00	201	04	03	Repair and Maintenance	..	27.76	27.76
29	Transport	5055	00	201	05	03	Repair and Maintenance	..	27.82	27.82
29	Transport	5055	00	201	06	03	Repair and Maintenance	..	4.10	4.10
29	Transport	5055	00	201	07	03	Repair and Maintenance	..	1.12	1.12
29	Transport	5055	00	201	08	03	Repair and Maintenance	..	2.99	2.99

APPENDIX XI - STATEMENT ON MAINTENANCE EXPENDITURE OF THE STATE (As on 31 March 2014) - conclud.												
Grant No.	Name of the Grant		Head of Expenditure				Plan/ Non Plan	Description/ Nomenclature of maintenance account head	Component of Expenditure			
	Major Head	Sub Major Head	Sub Head	Minor Head	Sub Head	Detailed Head			Salary	Non-Salary	Total	
1	2	3	4	5	6	7	8	9	10	11	12	
												(₹ in lakh)
29	Transport	5055	00	201	09	03	Non-Plan	Repair and Maintenance	..	1.73	1.73	
29	Transport	5055	00	201	10	03	Non-Plan	Repair and Maintenance	..	2.93	2.93	
29	Transport	5055	00	201	11	03	Non-Plan	Repair and Maintenance	..	0.32	0.32	
29	Transport	5055	00	201	12	03	Non-Plan	Repair and Maintenance	..	2.61	2.61	
29	Transport	5055	00	201	13	03	Non-Plan	Repair and Maintenance	..	0.09	0.09	
29	Transport	5055	00	201	14	03	Non-Plan	Repair and Maintenance	..	2.60	2.60	
29	Transport	5055	00	201	15	03	Non-Plan	Repair and Maintenance	..	0.51	0.51	
29	Transport	5055	00	201	16	03	Non-Plan	Repair and Maintenance	..	1.86	1.86	
29	Transport	5055	00	201	17	03	Non-Plan	Repair and Maintenance	..	0.37	0.37	
29	Transport	5055	00	201	18	03	Non-Plan	Repair and Maintenance	..	2.99	2.99	

APPENDIX XII - STATEMENT ON IMPLICATIONS FOR MAJOR POLICY DECISIONS DURING THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS (As on 31 March 2014)

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/ Expendituree /Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Revenue		Capital		State's Own Resources	Central Transfers	Raising Debt
								Non-Plan	Plan	Non-Plan	Plan			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(₹ in lakh)														
1	Distribution of wheat and pulses to below poverty line families at subsidised rates(Atta Dal Scheme) (3456-00-103-01-0000-99-36)	Expenditure	Recurring	..	4,00,00.00	..	..	3,30,00.00	..	..	4,00,00.00	..	..
2	Assistance to Punjab Urban Development Authority (2216-02-190-01-0000-99-50)	Expenditure	One Time	1,63,33.00	..	..	..	1,60,21.00	..	..	1,63,33.00	..	..
3	Urban Infrastructure and Governance (4217-60-051-07-0000-99-53)	Expenditure	One Time	2,12,01.00	..	..	..	..	28,41.23	..	1.00	2,12,00.00	..
4	Punjab State Cancer and Drug Addiction Treatment Infrastructure (2210-80-800-06-0000-00-36)	Expenditure	Recurring	..	55,00.00	..	22,61.00	..	..	..	55,00.00	..	..
5	Assistance to Punjab Urban Development Authority (2216-02-190-01-0000-99-36)	Expenditure	One Time	16,67.00	..	..	..	16,67.00	..	..	16,67.00	..	..
6	Development of Tourism Infrastructure with the aid from Asian Development Bank (5452-01-102-06-0000-99-53)	Expenditure	One Time	22,47.00	..	..	..	..	14,48.15	..	22,47.00	..	..
7	Implementation of emergency medical response services in the State (2210-01-789-13-0000-99-31)	Expenditure	Recurring	..	..	9,83.00	9,83.00	..	..	..	9,83.00	..	..

APPENDIX XII - STATEMENT ON IMPLICATIONS FOR MAJOR POLICY DECISIONS DURING THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS (As on 31 March 2014) - contd.

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/ Expendituree /Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Non-Plan	Revenue	Capital	Plan	Non-Plan	State's Own Resources	Central Transfers	Raising Debt
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
8	Provision of water supply, sewerage and sewerage treatment plant facilities at Bhawanigarh, District Sangrur (4217-60-800-70-0000-99-53)	Expenditure	One Time	15,00.00	..	..	..	..	15,00.00	..	15,00.00	..	..
9	Grants-in-aid to Sports Council for conducting International Sports Events (2204-00-104-44-0000-99-36)	Expenditure	One Time	5,00.00	..	..	10,00.00	..	..	..	5,00.00	..	..
10	Dr. Hargobind Khurana scholarships for brilliant students (2202-02-107-07-0000-99-34)	Expenditure	One Time	0.01	..	..	3,97.47	..	..	..	0.01	..	..
11	Rehabilitation of water logged and degraded areas through bio-drainage, agro forestry and other plantation activities in Punjab Plains (National Bank for Agriculture and Rural Development) (2406-01-102-28-0000-99-02)	Expenditure	One Time	12,60.00	..	..	8,79.15	..	..	..	12,60.00	..	..
12	National Youth Festival in Punjab (2204-00-104-46-0000-99-36)	Expenditure	One Time	0.01	..	..	1,50.00	..	..	..	0.01	0.01	..

(₹ in lakh)

APPENDIX XII - STATEMENT ON IMPLICATIONS FOR MAJOR POLICY DECISIONS DURING THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS (As on 31 March 2014) - contd.

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/Expendituree /Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Revenue		Capital		State's Own Resources	Central Transfers	Raising Debt	
							Plan	Non-Plan	Plan	Non-Plan				
1.	2	3	4	5	6	7	8	9	10	11	12	13	14	
	(₹ in lakh)													
13	Community micro irrigation project in Kandi Belt of Talwara and Hajipur Blocks of District Hoshiarpur (2402-00-102-30-0000-99-33)	Expenditure	One Time	6,00.00	..	..	6,00.00	..	..	..	6,00.00	..	..
14	Project for laying underground pipelines for irrigation from sewerage treatment plant of various towns/cities(National Bank for Agriculture and Rural Development- Rural Infrastructure) Development Fund) (2402-00-102-31-0000-99-33)	Expenditure	One Time	6,00.00	..	..	5,98.91	..	..	..	6,00.00	..	..
14	Border Area Development Programme (13th Finance Commission) (5475-00-789-12-0000-99-50)	Expenditure	Recurring/	..	21.88.00	..	..	..	3,40.36	..	21,88.00	..	..
15	New Degree Colleges and Removal of Gaps in existing infrastructure at Mansa, Amargarh(Sangrur), Talwara(Hoshiarpur) and Malerkotla(Sangrur) (4202-01-203-21-0000-99-53)	Expenditure	One Time	0.01	..	..	..	..	2,30.57	..	0.01	..	..

APPENDIX XII - STATEMENT ON IMPLICATIONS FOR MAJOR POLICY DECISIONS DURING THE YEAR ON NEW SCHEMES PROPOSED IN THE BUDGET FOR THE FUTURE CASH FLOWS (As on 31 March 2014) - conclud.

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/ Expendituree /Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Non-Plan	Revenue	Capital	Plan	Non-Plan	State's Own Resources	Central Transfers	Raising Debt
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
		(₹ in lakh)												
16	Construction of building of Tehsil and Block Level Veterinary Hospitals in the State under rural infrastructure development fund-Xviii(Nabard) (4403-00-789-13-0000-99-53)	Expenditure	One Time	2,20.00	..	..	..	..	2,20.00	..	2,20.00	..	..
17	Grants-in-aid to Right to Service Commission (2052-00-092-30-0000-99-31)	Expenditure	One Time	3,99.00	..	..	1,74.35	..	..	..	2,18.00	..	..
18	Investment Promotion (2852-80-800-10-0000-99-35)	Expenditure	One Time	1,25.00	..	..	..	1,25.00	..	..	1,25.00	..	..
19	Punjab Governance Reforms Commission (2052-00-092-31-0000-99-36)	Expenditure	One Time	2,10.00	..	..	1,05.00	..	..	..	2,10.00	..	..

**APPENDIX XIII - STATEMENT OF ITEMS FOR WHICH ALLOCATION OF BALANCES AS A RESULT OF
RE-ORGANISATION OF STATES HAS NOT BEEN FINALISED**

Sr. No.	Item	Head of Account	Amount to be allocated amongst successor States	
			At the time of re-organisation	At present
1	2	3	4	5
			(₹ in lakh)	
1	Capital Expenditure	4058 Capital Outlay on Stationery and Printing	4.90	4.90
2	Capital Expenditure	4059 Capital Outlay on Public Works	64,70.14	64,70.14
3	Capital Expenditure	4217 Capital Outlay on Urban Development	18,51.23	..
4	Capital Expenditure	4250 Capital Outlay on other Social Services	4.02	4.02
5	Capital Expenditure	4401 Capital Outlay on Crop Husbandry	82.84	66.72
6	Capital Expenditure	4402 Capital Outlay on Soil and Water Conservation	27.91	27.91
7	Capital Expenditure	4403 Capital Outlay on Animal Husbandry	15.00	15.00
8	Capital Expenditure	4404 Capital Outlay on Dairy Development	1,49.93	1,06.93
9	Capital Expenditure	4406 Capital Outlay on Forestry and Wild Life	0.84	..
10	Capital Expenditure	4408 Capital Outlay on Food Storage and Warehousing	1,01.08	93.04
11	Capital Expenditure	4416 Investments in Agricultural and Financial Institutions	0.82	0.82
12	Capital Expenditure	4425 Capital Outlay on Co-operation	4,18.44	2,23.84
13	Capital Expenditure	4575 Capital Outlay on other Special Areas Programmes	55.04	45.30
14	Capital Expenditure	4701 Capital Outlay on Medium Irrigation	1,96,36.32	75.93
15	Capital Expenditure	4702 Capital Outlay on Minor Irrigation	8,81.11	7,68.11
16	Capital Expenditure	4711 Capital Outlay on Flood Control Projects	28,10.33	30,64.71
17	Capital Expenditure	4851 Capital Outlay on Village and Small Industries	1,67.42	29.50
18	Capital Expenditure	4854 Capital Outlay on Cement and Non-metallic Mineral Industries	7.33	..
19	Capital Expenditure	4860 Capital Outlay on Consumer Industries	2,05.61	12.12
20	Capital Expenditure	4885 Other Capital Outlay on Industries and Minerals	58.35	..
21	Capital Expenditure	5053 Capital Outlay on Civil Aviation	38.92	38.92
22	Capital Expenditure	5055 Capital Outlay on Road Transport	8,23.71	1,04.36
23	Capital Expenditure	5465 Investments in General Financial and Trading Institutions	3,83.20	..
24	Public Debt	Public Debt	4,18,78.40	..
25	Contingency Fund	8000 Contingency fund	1,00.00	..
	Total		7,61,72.89	1,11,52.27

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