

Appendix 1.1
(Referred to in paragraph 1, page 1)
State profile (Punjab)

A. General Data				
Sr. No.	Particulars			Figures
1	Area			50362 sq km
2	Population			
	a.	As per 2001 Census		2.44 crore
	b.	2009-2010		2.72 crore
3	Density of Population (2001) (All India Density = 325 persons per Sq.Km.)			484 sq. km.
4	Population below poverty line (All India Average = 27.5 per cent)			8.4 per cent
5	Literacy (2001) (All India Average = 64.8 per cent)			69.69 per cent
6	Infant mortality (per 1000 live births) (All India Average = 53 per 1000 live births)			41
7	Life Expectancy at birth (All India Average =63.5 years)			69.4
8	Gini Coefficient ¹			
	a.	Rural (All India = 0.30)		0.28
	b.	Urban (All India = 0.37)		0.39
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices			₹ 192364 crore
10	GSDP ² CAGR (2000-01 to 2009-10)			11.08 per cent
11	Per capita GSDP CAGR (2000-01 to 2009-10)			9.75 per cent
12	GSDP CAGR (2000-01 to 2008-2009)		Punjab	10.48 per cent
			Other General Category States	12.54 per cent
13	Population Growth (2000- 2001 to 2009-2010)		Punjab	11.51 per cent
			Other General Category States	13.42 per cent
		B. Financial Data		
Sr. No.		Particulars	Figures (in Per cent)	
1			2000-01 to 2008-09	
			2000-01 to 2009-10	
		CAGR	General Category States	Punjab
	a.	of Revenue Receipts.	14.4	10.41
	b.	of Own Tax Revenue.	13.59	10.84
	c.	of Non Tax Revenue.	12.08	8.85
	d.	of Total Expenditure.	12.38	9.39
	e.	of Capital Expenditure.	21.41	9.4
	f.	of Revenue Expenditure on Education.	9.33	6.45
	g.	of Revenue Expenditure on Health.	8.95	3.33
	h.	of Salary and Wages#.	9.37	5.82
	i.	of Pension.	12.03	12.32

Source: Financial data is based on figures in Finance Accounts, BPL (Planning Commission & NSSO data,61st Round-<http://planningcommission.nic.in/data/database/Data0910/tab%2021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data,61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey,2009-10), Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India; Ministry of Home Affairs and Literacy (Office of the Registrar General of India; Ministry of Home Affairs).

#For the period 2001-02 to 2008-09 or 2009-2010 as the case may be.

¹ It is a measure of inequality of income distribution where zero refers to perfect equality and one refers to perfect inequality.

² GSDP= Gross State Domestic Product.

Appendix 1.2
(Referred to in Page 1)

Fiscal Responsibility and Budget Management (FRBM) Act, 2003
(as amended upto January, 2008)

The Government of Punjab had enacted the Punjab Fiscal Responsibility and Budget Management Act, 2003 (amended upto January 2008) to ensure prudence in fiscal management and to achieve fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of the revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. The Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. The Act, as amended, prescribed the following fiscal targets for the State:

- a) reduce the fiscal deficit from the financial year 2005-06 so as to bring it down to three *per cent* of Gross State Domestic Product (GSDP) by the year 2008-09;
- b) reduce the revenue deficit from the financial year 2005-06 so as to bring it down to zero by the year 2008-09 and generate revenue surplus thereafter;
- c) attempt to bring the ratio of debt including contingent liabilities to GSDP down to 28 *per cent* within a period of five years from 2005-06 to 2009-10;
- d) cap the outstanding guarantees on long term debt to 80 *per cent* of the revenue receipts of the previous year. Guarantees on short term debt were to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

In exercise of the powers conferred by Section 7 of the Act, as amended, the State Government framed the Punjab Fiscal Responsibility and Budget Management Rules in December 2006 with a sole target to reduce the fiscal deficit from the financial year 2005-06 so as to bring it down to three *per cent* of GSDP by the year 2009-10 (amended as 2008-09 in December 2007).

As per the recommendations of Twelfth Finance Commission (TFC), the State has drawn its Fiscal Correction Path (FCP) for the year 2005-06 to 2009-10. Under this path, the State was to eliminate the revenue deficit by 2008-09. But keeping in view the economic crises world over, the Government of India (GOI) relaxed it to be eliminated by 2009-10. The State has also planned to reduce its fiscal deficit to three *per cent* of GSDP by 2009-10 and to raise the Capital expenditure to about three *per cent* of GSDP. In view of the global recession and consequent slow down in tax revenue of the Central and State Governments, the GOI has allowed the State's net borrowings (fiscal deficit) to the extent of four *per cent* of their respective GSDP for the year 2009-10. The condition of elimination of the revenue deficit was also relaxed for 2009-10.

Appendix 1.3

(Referred to in paragraphs 1.1 and 1.7.1, pages 2 and 24)

Abstract of receipts and disbursements for the year 2009-10 and summarised financial position of the Government of Punjab as on 31 March 2010

Part A – Abstract of receipts and disbursements for the year 2009-10

(₹ in crore)

2008-09	Receipts			2009-10	2008-09	Disbursements			2009-10
						Non Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10
		Section-A: Revenue							
20712.79		I-Revenue receipts		22156.58	24568.99	I-Revenue expenditure-	25983.48	1424.46	27407.94
	11150.08	(i)-Tax revenue	12039.48		14032.13	<u>General services</u>	15518.88	6.40	15525.28
	5783.91	(ii)-Non-tax revenue	5652.70		5482.68	<u>Social Services-</u>	5178.93	1038.20	6217.13
	2084.12	(iii) State's share of Union Taxes and Duties			3065.30	-Education, Sports, Art and Culture	3323.74	321.50	3645.24
			2144.10						
	491.79	(iv) Non-Plan Grants			829.23	-Health and Family Welfare	891.45	89.21	980.66
			390.31						
	629.45	(v) Grants for State Plan Schemes	1279.25		282.62	Water Supply and Sanitation, Housing and Urban Development	318.34	0.00	318.34
	573.44	(vi) Grants for Central and Centrally Sponsored Plan Schemes	650.74		25.90	-Information and Broadcasting	14.46	5.92	20.38
					161.65	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	59.85	53.13	112.98
					74.35	-Labour and Labour Welfare	81.80	9.25	91.05
					1032.13	-Social Welfare and Nutrition	476.13	559.19	1035.32
					11.50	-Others	13.16	0.00	13.16
					4744.49	<u>Economic Services-</u>	4838.76	379.86	5218.62
					748.90	-Agriculture and Allied Activities	536.59	199.70	736.29
					74.49	-Rural Development	83.27	19.14	102.41
						-Special Areas Programmes	0.00	0.00	0.00
					613.27	-Irrigation and Flood Control	768.66	0.00	768.66
					2602.28	-Energy	2874.67	0.00	2874.67
					132.62	-Industry and Minerals	33.16	1.38	34.54
					326.41	-Transport	459.88	0.00	459.88
					1.99	-Science, Technology and Environment	1.33	0.88	2.21
					244.53	-General Economic Services	81.20	158.76	239.96
					309.69	<u>Grants-in-aid Contributions</u>	446.91	0.00	446.91
						Total	25983.48	1424.46	27407.94
3856.20		II. Revenue deficit carried over to Section B		5251.36		Revenue Surplus carried over to Section-B			
24568.99		Total Section A		27407.94	24568.99				27407.94

Audit Report on State Finances for the year ended 31 March 2010

(₹ in crore)

2008-09	Receipts			2009-10	2008-09	Disbursements			Total	2009-10
							Non Plan	Plan		
		Section-B Others								
1101.30		III-Opening Cash balance including Permanent Advances and Cash Balance Investment		269.97	Nil	III Opening Overdraft from Reserve Bank of India	-	-	-	-
1.12		IV – Misc Capital Receipts		0.50	2857.93	IV-Capital Outlay	186.52	1979.89	2166.41	2166.41
					186.91	General Services	56.20	69.50	125.70	
					1144.84	Social Services-	8.58	690.65	699.23	
					183.54	-Education, Sports, Art and Culture	0.02	176.27	176.29	
					24.06	-Health and Family Welfare	2.31	8.52	10.83	
					913.70	Water Supply and Sanitation, Housing and Urban Development	4.79	487.83	492.62	
					--	-Information and Broadcasting	1.00	0.00	1.00	
					0.04	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	0.00	0.00	
					--	-Social Welfare and Nutrition	0.46	0.00	0.46	
					23.50	-Others	0.00	18.03	18.03	
					1526.18	Economic Services-	121.74	1219.74	1341.48	
					21.39	-Agriculture and Allied Activities	0.13	2.49	2.62	
					152.21	-Rural Development	41.87	51.24	93.11	
					--	-Special Areas Programmes	0.00	0.00	0.00	
					542.76	-Irrigation and Flood Control	70.75	496.69	567.44	
					142.52	Energy	0.00	23.93	23.93	
					20.03	Industry and Minerals	0.25	0.00	0.25	
					507.23	Transport	8.68	549.57	558.25	
					10.06	Science Technology and Environment	0.00	0.00	0.00	
					129.98	General Economic Services	0.06	95.82	95.88	
1102.42		TOTAL		270.47	2857.93	TOTAL	186.52	1979.89	2166.41	2166.41
77.63		V Recoveries of Loans and Advances		1276.02	55.07	V-Loans and Advances Disbursed	28.84	0.00	28.84	28.84
	4.23	-From Power Projects	1199.16		--	-For Power Projects	0.00	0.00	0.00	
	70.79	-From Government Servants	68.81		24.41	-To Government Servants	28.84	0.00	28.84	
	2.61	-From others	8.05		30.66	-To Others	0.00	0.00	0.00	

(₹ in crore)

2008-09	Receipts		2009-10	2008-09	Disbursements				2009-10
						Non Plan	Plan	Total	
		VI-Revenue surplus brought down	-	3856.20	VI-Revenue Deficit Brought down			5251.36	5251.36
6432.25		VII- Public debt receipts-	10107.84	2288.52	VII-Repayment of Public Debt				5308.36
		-External Debt	-	-	-External Debt				
	5701.14	-Internal debt other than ways and means Advances and Overdraft	7011.22	1662.01	-Internal debt other than ways and means Advances and Overdraft	-	-	2109.17	
	453.39	-Net transactions under Ways and Means Advances	3025.22	453.39	-Net transactions under Ways and Means Advances	-	-	3025.22	
	-	-Net transactions under overdraft	-	-	-Net transactions under overdraft	-	-	-	
	277.72	-Loans and Advances from Central Government	71.40	173.12	-Repayment of Loans and Advances to Central Government	-	-	173.97	
Nil		VIII- Appropriation to Contingency fund	-	Nil	VIII- Appropriation to Contingency fund	-	-	-	
Nil		IX-Amount transferred to Contingency fund		Nil	IX-Expenditure from Contingency fund	-	-	-	
24306.24		X-Public Account Receipts	22047.45	22590.85	X-Public Account Disbursement				20721.04
	2054.03	-Small Savings and Provident funds	2196.52	1333.69	-Small Savings and Provident funds			1347.71	
	510.24	-Reserve funds	243.55	151.45	-Reserve funds			35.20	
	16067.13	-Suspense and Miscellaneous	15129.06	16065.06	-Suspense and Miscellaneous			15162.88	
	1673.21	-Remittances	1683.45	1684.00	-Remittances			1644.07	
	4001.63	-Deposits and Advances	2794.87	3356.65	-Deposits and Advances			2531.18	
NIL		XI Closing Overdraft from Reserve Bank of India	Nil	269.97	XI Cash Balance at end	-	-	225.77	225.77
					- Cash in Treasuries and Local Remittances	-	-	-	
				-301.18	Deposits with Reserve Bank	-	-	-275.19	
				374.02	Departmental cash balance including permanent advances	-	-	208.96	
				197.13	Cash Balance Investment	-	-	292.00	
31918.54		Total Section-B	33701.78	31918.54					33701.78
56487.53		Total	61109.72	56487.53	Total				61109.72

Appendix 1.3 (continued)

Part - B - Summarized financial position of the Government of Punjab as on 31 March 2010

(₹ in crore)

As on 31.03.2009	LIABILITIES		As on 31.03.2010
45064.41	Internal Debt -		49966.46
17873.81	Market Loans bearing interest	22234.88	
0.15	Market Loans not bearing interest	0.15	
3.39	Loans from Life Insurance Corporation of India	2.51	
27187.06	Loans from other Institutions	27728.92	
0.00	Ways and Means Advances	0.00	
0.00	Overdrafts from Reserve Bank of India	0.00	
3388.92	Loans and Advances from Central Government -		3286.35
0.32	Pre 1984-85 Loans	0.32	
40.96	Non-Plan Loans	41.02	
3293.56	Loans for State Plan Schemes	3197.41	
0.00	Loans for Central Plan Schemes	0.00	
54.08	Loans for Centrally Sponsored Plan Schemes	47.60	
25.00	Contingency Fund		25.00
9333.62	Small Savings, Provident Funds, etc.		10182.44
1982.67	Deposits		2246.51
2080.84	Reserve Funds		2289.20
76.54	Remittance Balances		115.93
61952.00	TOTAL		68111.89
	ASSETS		
22537.12	Gross Capital Outlay on Fixed Assets -		24703.03
3841.36	Investments in shares of Companies, Corporations, etc.	3832.41	
18695.76	Other Capital Outlay	20870.62	
4100.08	Loans and Advances -		2852.90
2765.96	Loans for Power Projects	1566.80	
1179.68	Other Development Loans	1171.62	
154.44	Loans to Government servants and Miscellaneous loans	114.48	
0.68	Reserve Fund Investments		0.68
0.61	Advances		0.77
-11.25	Suspense and Miscellaneous Balances		22.58
269.26	Cash (excluding investments RF)		225.07
-	Cash in Treasuries and Local Remittances	-	
-301.18	Deposits with Reserve Bank	-275.19	
373.10	Departmental Cash Balance	208.04	
0.22	Permanent Advances	0.22	
197.12	Cash Balance Investments	292.00	
35055.50	Deficit on Government Account -		40306.86
3856.20	(i) Less Revenue Surplus of the current year	5251.36	
0.00	(ii) Miscellaneous Deficit	0.00	
31199.30	Accumulated deficit at the beginning of the year	35055.50	
61952.00	TOTAL		68111.89

Appendix 1.4
(Referred to in paragraph 1.1.2, page 4)
Outcome indicators of the State's Own Fiscal Correction Path

(₹ in crore)

	Base year estimate	2004-05 (A/cs)	2005-06 (Target)	2006-07 (Target)	2007-08 (Target)	2008-09 (Target)	2009-10 (Target)
1	2	3	4	5	6	7	8
A. STATE REVENUE ACCOUNT							
1. Own Tax Revenue	5558.90	6944.61	8630.00	9710.75	11073.50	12500.05	14126.55
2. Own Non-tax Revenue (Lotteries Net)	1607.92	2727.68	1402.52	1477.43	1664.13	1765.00	1876.35
3. Own Tax+Non-Tax Revenue (1+2)	7166.83	9672.29	10032.52	11188.18	12737.63	14265.05	16002.90
4. Share in Central Taxes & Duties	671.45	902.35	1234.55	1419.75	1632.70	1877.60	2159.25
5. Plan Grants	395.48	416.33	1191.79	1310.95	1442.09	1586.25	1744.88
6. Non-Plan Grants	199.90	186.14	1773.63	1316.73	1055.03	410.37	420.21
7. Total Central Transfer (4 to 6)	1266.83	1504.82	4199.97	4047.43	4129.82	3874.22	4324.34
8. Additional Resources Mobilization (ARM)	-	-	-	135.00	483.00	862.00	945.00
9. Total Revenue Receipts (3+7+8) (Lotteries Net)	8433.66	11177.11	14232.49	15370.61	17350.45	19001.27	21272.24
10. Plan Expenditure (budgeted)	729.08	465.56	1814.89	1869.35	1925.40	1983.20	2042.65
11. Non-plan Expenditure (12 to 17)	11403.94	14102.10	14552.78	15397.73	16149.80	17016.10	17931.60
12. Salary and wages	4432.63	5412.25	5882.45	6235.40	6609.50	7006.10	7426.45
13. Pension	1259.74	1513.82	1580.00	1695.00	1807.90	1952.55	2108.75
14. Interest Payments	3441.43	3981.50	4073.26	4236.20	4405.65	4581.85	4765.15
15. Subsidies-General	7.90	10.12	10.29	10.80	11.35	11.90	12.50
16. Subsidies-Power	851.08	2172.48	1435.43	1570.43	1583.00	1662.00	1745.00
17. Other Expenditure	1411.16	1011.93	1571.35	1649.90	1732.40	1801.70	1873.75
18. Total Revenue Expenditure (10+11)-Net Lotteries under Non-Tax Revenue (Lotteries Net)	12133.02	14567.66	16367.67	17267.08	18075.20	18999.30	19974.25
19. Salary+Interest+Pension (12+13+14)	9133.80	10907.57	11535.71	12166.60	12823.05	13540.50	14300.35
20. As% of Revenue Receipts (Lotteries Net) (19/9)	109.20	97.59	81.05	79.15	73.91	71.26	67.23
21. Revenue Surplus (+) Deficit (-) (9-18)	-3699.36	-3390.55	-2135.18	-1896.47	-724.75	1.97	1297.99
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-89.02	-591.18	32.00	32.00	32.00	32.00	32.00
2. Increase in debtors during the year in power utility accounts (increase(-))	123.00	129.78	135.00	140.00	145.00	150.00	155.00
3. Interest payment on off budget borrowings	-	-	-	-	-	-	-
4. SPV borrowings made by PSU/SPU outside budget outside budget	-	-	-	-	-	-	-
5. Total (1 to 3)	33.98	-461.40	167.00	172.00	177.00	182.00	187.00
6. Consolidated Revenue Deficit (A. 21+B4)	-3665.38	-3851.95	-1968.18	-1724.47	-547.75	183.97	1484.99
C. CONSOLIDATED DEBT	36920.52	44981.95	48666.32	52715.60	56378.44	60298.37	63404.47
1. Outstanding debt and liability							
2. Total Outstanding guarantee (Long term) of which (a) guarantee on accounts off budgeted borrowing and SPV borrowing	6807.43	3379.00 (RE)	3618.38	3725.75	3911.61	4107.19	4312.55
	-	-	-	-	-	-	-
D. CAPITAL ACCOUNT							
1. Capital Outlay	689.80	761.40	1650.00	2200.00	3000.00	4000.00	4500.00
2. Disbursement of Loans and Advances	720.69	96.80	100.00	100.00	100.00	100.00	100.00
3. Recovery of Loans and Advances	360.20	133.81	200.81	147.19	161.91	178.10	195.91
4. Other Capital Receipts	3108.30	3150.07	3882.49	3472.88	3646.52	3828.84	4020.28
E. GROSS FISCAL DEFICIT (GFD)	-4749.65	-4114.94	-3684.37	-4049.28	-3662.84	-3919.93	-3106.10
F. PRIMARY SURPLUS (+) DEFICIT (-)	-1308.23	-133.44	388.89	186.92	742.81	661.92	1659.05
GSDP (Actual/Assumed Growth Rate)	81147	96660	98071	108859	120834	134126	148880
G. GFD as percentage of GSDP	5.85	4.26	3.76	3.72	3.03	2.92	2.09

Appendix 1.5
(Referred to in paragraph 1.1.3, page 5)
Budget estimates vis-à-vis actuals- 2009-10

(₹ in crore)

	Acutals (2009-10)	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	22157	26072	-3915	-15.02
<i>Of which</i>				
Tax Revenue	12040	14062	-2022	-14.38
<i>Taxes on Sales, Trades etc.</i>	7578	8320	-742	-8.92
<i>State Excise</i>	2101	2001	100	5.00
<i>Taxes on vehicles</i>	555	611	-56	-9.17
<i>Stamps and Registration fees</i>	1551	2200	-649	-29.50
<i>Land Revenue</i>	15	20	-5	-25.00
Non-Tax Revenue	5653	7433	-1780	-23.95
<i>State's share of Union taxes and duties</i>	2144	2527	-383	-15.16
<i>Grants in aid from GOI</i>	2320	2050	270	13.17
Revenue Expenditure	27408	30306	-2898	-9.56
<i>Of which</i>				
2049-Interest Payments	5011	5349	-338	-6.32
2055-Police	1898	1849	49	2.65
2070-Other Administrative Services	128	938	-810	-86.35
2071-Pensions and Other Retirement Benefits	3357	3651	-294	-8.05
2075-Misc. General Services	3995	3682	313	8.50
2202-General Education	3533	3836	-303	-7.90
2210-Medical and Public Health	884	886	-2	-0.23
2215-Water Supply and Sanitation	293	263	30	11.41
2225-Welfare of SC, ST & OBC	113	282	-169	-59.93
2235-Social Security and Welfare	844	930	-86	-9.25
2245-Relief on account of Natural Calamities	192	475	-283	-59.58
2401-Crop Husbandry	184	278	-94	-33.81
2801-Power	2874	2604	270	10.37
2852-Industries	0	101	-101	-100.00
3456-Civil Supplies	59	361	-302	-83.66
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	447	928	-481	-51.83
Salary and Wages	8225	8305	-80	-0.96
Subsidies	2919	3630	-711	-19.59
Capital Expenditure	2166	3550	-1384	-38.99
4055-Capital outlay on Police	56	117	-61	-52.14
4202-Capital outlay on Education, Sports, Art & Culture	176	351	-175	-49.86
4210- Capital outlay on Medical and Public Health	11	132	-121	-91.67
4215 Capital outlay on Water Supply and Sanitation	240	457	-217	-47.48
4217-Capital outlay on Urban Development	248	658	-410	-62.31
5475-Capital outlay on Other General Economic services	96	193	-97	-50.26
Disbursement of Loans and Advances	29	43	-14	-32.56
Revenue Deficit	-5251	-4234	-1017	24.02
Fiscal Deficit	-6170	-7660	1490	-19.45
Primary Deficit	-1159	-2311	1152	-49.85
<i>Financial Assistance to local bodies etc.</i>	941	1011	-70	-6.92
Revenue deficit/GSDP	-2.73	-2.20	-0.53	24.03
Fiscal deficit/GSDP	-3.21	-3.98	0.77	-19.39
Primary deficit (surplus)/GSDP	-0.60	-1.20	0.60	-50.06
Revenue Deficit/Fiscal Deficit	85.11	55.27	29.84	53.98

Appendix 1.6
(Referred to in paragraph 1.2.2, page 8)
Statement showing the funds transferred to the State implementing agencies
outside the State budget during 2009-10

(₹ in lakh)

Sr.No.	Programme/Scheme	Agency Name	Amount
1	Electronics in Health and Telemedicine DIT	CDAC, Mohali Branch of CDAC, Pune	32.68
2	Studies in Agricultural Economic Policy & Development	Punjab Agricultural University	145.50
3	Rural Housing- IAY	DRDA	6463.27
4	National Rural Employment Guarantee Scheme	DRDA	14318.45
5	Research and Development Support SERC	Punjab Agricultural University	10.90
		Guru Nanak Dev University	309.97
		National Institute of Pharmaceutical Education and Research, S.A.S Nagar	92.57
		Thapar University	89.69
		Punjabi University Patiala	135.65
		Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	45.25
		Baba Banda Singh Bahadur Education Trust	0.50
		DAV College	12.65
		Dayanand Anglo Vedic College Trust & Management Society	16.00
		Shaheed Bhagat Singh College of Engg. and Technology, Ferozepur	2.50
		Mechanical Engineering Research And Development Organization (MERADO) [Extn Centre of CMERI, CSIR]	363.00
		Khalsa College, Antrisar	20.00
		Lyallpur Khalsa College, Jalandhar	27.97
		Guru Gobind Singh Khalsa College, Sarhali katan	7.05
		National Institute of Ayurvedic Pharmaceutical Research, Patiala,	1.00
		Guru Nanak Dev Engineering College	1.64
		Christian Medical College Ludhiana Society	0.23
		Guru Angad Dev Veterinary and Animal Sciences University	1.44
		Guru Nanak Dev Polytechnic College, Gill Park, Gill Road, Ludhiana	0.80
		Central Institute of Post Harvest Engineering and Technology, ICAR	0.43
		Kanya Maha Vidyalaya-Arya Shikha Mandal, Jalandhar	0.50
		Sant Longowal Institute of Engineering & Technology (SLIET)	0.98
		DAV Institute of Engineering & Technology	0.67
		Indian Institute of Technology, Punjab	26.00
		Indo Soviet Friendship Pharmacy College Managing Committee, Moga	0.57
		Baba Farid ITC, Kot-Shamir, Bathinda	0.96
		Insect Biopesticide Research Centre (Society of Biopesticide Sciences India)	3.00
6	National Mission on NANO Science and NANO Technology	Thapar University	28.00
		Punjabi University Patiala	12.00
7	Technology Upgradation Fund TUFS	Shri Krishna Textiles	1.14
		M/S. J.P.Silk Mills, UNIT II	16.00
		M/S. Karan Enterprises	19.21
		M/s. Lakshay Handloom (P) Ltd.,	1.68
		M/S. Unitex Industries Fabrics	2.40
		M/S. Punjab Woollen Manufacturers	1.47
		M/s. Shree Ganpati Fashion	9.56
		M/S. Shital International	12.50
		M/S. Devansh Impex	17.69
		M/S. Shruthi Silk Mills	2.72
		M/S. Sambhav Udyog	10.84
		M/S. Bhavya Embroidery	0.96

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		M/S. A.S.A. Textiles	0.42
		M/S. J.K. Woollen MILL	9.61
		M/S. Acheleswar Embroidery	0.84
		M/S. S.M. Overseas	18.11
		M/S. J.G.S. Embroidery	0.52
		M/S. Deena Nath Harbans Lal	9.60
		M/S. Uma Shanker Textile & Knitting Mills	2.71
		M/S. A.R. Embroidery	1.19
		M/S. Aggarwal Textiles Industries	1.01
		M/S. Makkar Textile Mills (P) LTD.	19.97
		M/S. M.H. Trading Company	0.84
		M/S. J. P. Shawls	4.80
		M/S. Manik Woollen Mills	20.00
		M/S. Ekshika Woollen Mills	20.00
		M/s. Kaustubh Industries	3.30
		M/S. Shree Ganapati Textiles	7.38
		M/S. Bharat Fab Tex	10.62
		M/S. D.K. Textiles	3.11
		M/S. Grand Creation	1.10
		M/S. Indo Knit & Embroidery (P) Ltd.	4.19
		M/S. Pioneer Industrial Corporation	2.92
		M/S. Gayatri Creations	2.63
		M/S. S. L. Wool Weavers	5.40
		M/S. K. A. International	2.65
		M/S. Batra Fabrics	4.11
		M/S. Karan Textiles	3.20
8	Technology Development Programme	Punjab Agricultural University	7.00
		Punjabi University Patiala	15.17
9	Autonomous Institutions and Professional Bodies	Guru Nanak Dev University	0.75
		Punjabi University Patiala	0.60
		Kanya Maha Vidyalaya-Arya Shikha Mandal, Jalandhar	1.00
10	MPLADS	Deputy Commissioner	4300.00
11	Research and Development Department of biotechnology	Thapar University	10.07
		National Institute Of Pharmaceutical Education And Research, S.A.S Nagar	63.45
		Insect Biopesticide Research Centre (Society of Biopesticide Sciences India)	7.41
		Central Institute of Post Harvest Engineering and Technology, ICAR	31.69
		Guru Nanak Dev University	22.34
		Christian Medical College Ludhiana Society	44.20
		Punjab Agricultural University	280.27
		Guru Angad Dev Veterinary and Animal Sciences University	50.31
12	INDIA METEOROLOGY DEPARTMENT	Punjab Agricultural University	11.19
13	MICRO IRRIGATION	District Micro Irrigation Committee	716.28
		State Micro Irrigation Committee, Punjab	2.50
		District Micro Irrigation Committee	111.13
		District Micro Irrigation Committee	31.63
14	Deen Dayal Disabled Rehabilitation Scheme SJE	District Red Cross Society, Jalandhar	11.93
		Indian Red Cross Society- DDRC Sangrur	3.13
		Vocational Rehabilitation Training Centre	14.14
15	Swaranjayanti Gram Swarozgar Yojana (SGSY)	DRDA	1204.00
		SIRD Punjab	131.25
16	Science and Technology Programme for Socio Economic Development	Guru Nanak Dev Engineering College	4.80
		Guru Nanak Dev University	11.48
		Thapar University	1.50
		The Sports Goods Manufacturers and Exporters Association	0.80
		Science & Technology Entrepreneurship Park	45.50
		Punjab Agricultural University	3.25
		Punjabi University Patiala	5.77
		National Institute of Pharmaceutical Education and Research, S.A.S Nagar	14.49

		Central Institute of Plastics Engineering & Technology (CI PET), Amritsar	1.80
17	Setting up of new IITs	Indian Institute of Technology, Punjab	2000.00
18	Handicrafts	Jan Kalyan Samiti	29.57
		Mahila Vikas Society	38.71
		Sehyog Rural Development Society	9.05
		Navjeevan Pragati Shiksha Sansthan, Bhatinda	0.75
		Isha Handicraft Welfare Society	8.05
		S.S. Memorial Educational Society	28.28
		Gramin Vikas Kalyan Society	22.08
		Sarv Jan Gramin Vikas Sansthan Gurdaspur (Pb)	2.15
		Jan Jyoti Kalyan Samiti, Ferozpur(Pb.)	0.90
		Punjab Small Industries & Export Corporation Ltd.	6.12
		Youth Club Regd Societies	0.75
		Mahila Kalyan Samiti	20.53
19	National Rural Health Mission NRHM Central Sector	State Health Society, Punjab	112.63
20	National Rural Health Mission (NRHM) Centrally Sponsored	State Health Society, Punjab	14937.27
		Christian Medical College Ludhiana Society	2.80
		Voluntary Health Association of Punjab	1.95
21	Health Insurance for Unorganised Sector Workers (Rashtriya Swasthya Bima Yojana)	Punjab Health Systems Corporation	594.48
22	Human Resource Development Biotechnology	Guru Nanak Dev University	47.48
		Khalsa College, Amritsar	16.00
		Guru Angad Dev Veterinary and Animal Sciences University	46.70
		Kamla Nehru College for Women, Phagwara	16.00
		National Institute of Pharmaceutical Education and Research, S.A.S Nagar	36.03
		S. Govt. College of Science Edu. & Research, Jagraon	16.00
		Govt. Mohindra College, Patiala	47.00
		Dav College	21.00
23	Support to NGOs Institutions SRCs for Adult Education and Skill Development merged Schemes of NGOs JSS SRCs	Jan Shikshan Sansthan Ludhiana	51.92
		CDAC, Mohali branch of CDAC, Pune	5.06
24	Assistance to Panchayati Raj Institutions Voluntary Organizations Self Help Groups.	Indian Red Cross Society, Faridkot	3.00
		Mahila Mandal, Bundala, Distt Jalandhar	3.03
		Lok Sewa Sansthan, Variyam Nagar, Abohar -Distt. Ferozpur	2.96
		Gyandeep Shiksha Samiti, 60 Footi Road, Kanhaiya Nagar, Bathinda	2.20
		Isha Handicraft Welfare Society	6.28
25	Renewable Energy for Rural Applications for All Villages	Punjab Agricultural University	8.06
26	Development and Strengthening of Infrastructure Facilities for Production and Distribution of quality Seeds	Punjab State Seeds Corporation Limited	284.00
27	National Afforestation Programme	FDA	301.31
		Ludhiana Forest Development Agency	86.00
28	Setting up of Technology Upgradation Establishment Modernization of Food Processing Industries	M/s Diwan Chand Sanjeev Kumar	6.97
		LRG Foods Pvt. Ltd.,	16.88
		Kewal OIL & Fats Pvt Ltd	25.00
		Golden Rice Mill	8.04
		Mangla Solvex Ltd.	4.36
		Gurdaspur Solvex Pvt Ltd	7.25
		Super Fine Agro, Punjab	9.98
		Cremica Food Specialities Ltd	23.68
		Ajit Singh Om Parkash Ltd	13.04
		M/s Satguru Rice Mills	4.17
		H. R. Kathpal Overseas	9.20
		Supreme Agro Foods Private Limited	23.32
29	GIA for Research Publication and Monitoring	International Union for Health Promotion & Education (Punjab Chapter)	2.97
30	Sant Longowal Institute of Engineering and Technology DHE	Sant Longowal Institute of Engg. And Technology Sangrur	1500.00
31	Technology Development Council DIT	National Institute Of Pharmaceutical Education And Research, S.A.S Nagar	15.82

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32	National Institute OF Pharmaceutical Education and Research	National Institute Of Pharmaceutical Education And Research, S.A.S Nagar	2465.00
33	National Institute of Technology NIT DHE	Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	4600.00
34	Scheme for Integrated Textile Park	Punjab Apparel Park Ltd.	224.31
		Lotus Integrated Texpark Limited	1200.00
35	Research and Development for Conservation and Development	Punjabi University Patiala	4.24
		Guru Nanak Dev University	1.72
36	Assistance to IHMS FCIS ETC	Institute Of Hotel Management Catering & Nutrition, Gurdaspur.	557.00
		State Institute of Hotel Management, Catering Technology & Applied Nutrition, Bhatinda	539.50
		Food Craft Institute (Society), Hoshiarpur	74.00
37	Capacity Building for Service Providers	Institute Of Hotel Management Catering & Nutrition, Gurdaspur.	16.23
38	Grid Interactive Renewable Power MNRE	Aqua Power Private Limited	28.78
		Punjab National Bank	112.53
39	Promotion and Dissemination of Art and Culture	North Zone Cultural Centre, Patiala	234.14
		Pracheen Kala Kendra	4.32
		National Theatre Arts Society	11.28
		Manch - Rangmanch	9.96
40	Skill Development initiative	Industrial Training Institute	101.93
		GOVT. Industrial Training Institute	110.00
		Govt. I.T.C. For Boys	5.00
		Principal Industrial Training Institute	5.00
		Principal, Govt. industrial Training Institute	5.00
41	Sarva Shiksha Abhiyan (SSA)	Sarva Shiksha Abhiyan Authority, Punjab	20044.00
42	Assistance to National Sports Federation	Fencing Association Of India	18.50
43	National Afforestation and Eco development Board	National Institute Of Pharmaceutical Education And Research, S.A.S Nagar	92.13
44	Integrated Watershed Management Programme (IWMP)	DRDA	289.92
45	Quality of Technology Support Institutions and Programme	Central Institute of Hand Tools - Jalandhar	353.46
		Central Tool Room, Ludhiana	428.65
46	National River Conservation Plan (NRCP)	Thapar University	10.86
47	International Cooperation MSME	Ludhiana Machine Tool Manufacturers Association	1.71
		Institute for Autoparts & Hand Tools Technology	3.05
		Offset Printers' Association, Ludhiana	14.99
		Mohali Industries Association	3.86
		Hand Tool Manufacturers Association	10.55
		Knitwear Club (Regd.)	5.69
		United Cycle & Parts Mfrs. Association	7.10
48	Director General of Foreign Trade	S.R. Enterprises	3.49
		A B Infotech	4.76
49	Free Coaching and Allied Scheme for Minorities	Punjabi University Patiala	9.45
		Central Institute of Plastics Engineering & Technology (CIPET), Amritsar	30.43
50	Memorials and Others	Anandpur Sahib Foundation, Chandigarh	429.00
		Jallianwala Bagh National Memorial Trust	25.00
51	GIA to Research Training Information and Miscellaneous SJE	Guru Angad Dev Sewa Society	0.68
52	Youth Hostel	Warden and Assistant Warden	0.99
		Warden, Youth Hostel, Tarn Taran, Punjab	3.40
53	Development of AYUSH Industry	Shree Dhanwantri Herbals	1.43
		Native Drugs Private Limited	0.98
		Oshid Pharmaceuticals Pvt. Ltd.	0.57
		Pentavox India, Herbal Division	1.24
		The Kerala Ayurveda Centre	0.21
		Desh Bhagat Ayurvedic College & Hospital	0.25
		Venus Educational & Charitable Trust	0.46
		Sh. Parmod Gaba	0.29
		Aayunattan Herbal's	0.26
		Jolly Pharma (India)	0.52
		HOAP Industries	0.34
		Sh. Prince Madan	1.00
		Herbotech India	0.60
		Herbal Health Research Consortium Pvt. Ltd.	400.00
		M/s. Kashmir Ayurvedic Works	0.82

		Neo Herbs Pharma	0.52
		Unico Pharmaceuticals	0.53
		Prabhat Ayurvedic Pharmacy	0.67
		Dr. Asma Herbs	0.51
		M/s DAV Pharmacy	0.41
		Luxmi Pharmaceuticals	0.33
54	DRDA Administration	DRDA	952.34
		Thapar University	9.50
		Centre for Development of Advanced Computing, Mohali branch of CDAC, Pune	25.17
56	Central Regional Disease Diagnostic Laboratory	Animal Health Institute, Department of Animal Husbandry	67.60
57	Seismicity and Earthquake Precursors	Guru Nanak Dev University	6.37
58	Pradhan Mantri Gram Sadak Yojana (PMGSY)	Punjab Road & Bridges Development Board Chd	12210.10
59	National Food Security Mission	Sustainable Agriculture Development-Agency (SADA), Punjab	6121.85
60	580 New Community Polytechnics	Govt. Polytechnic, Dulchi Ke Road, Ferozepur, Pb	71.75
		SRS Govt. Polytechnic College for Girls, Rishi Nagar, Choti Haibowal, Ludhiana	10.25
		Govt. Tanning Institute, Nakodar Road, Jalandhar	10.25
		JR Govt. Polytechnic, Hoshiarpur	10.25
		Rangarhia Polytechnic College, Phagwara, Kapurthala	10.25
		Mehr Chand Polytechnic College, Dayanand Nagar, GT Road, Jalandhar City, Jalandhar	10.25
		Govt. Institute of Textile Chemistry & Knitting Technology, Rishi Nagar, Ludhiana	10.25
		Guru Nanak Dev Polytechnic College, Gill Park, Gill Road, Ludhiana	10.25
		Sai Polytechnic College, Badhni, Pathankot, Gurudaspur	10.25
		Baba Isher Singh Polytechnic College, PO: Kot-Ise-Khan, Dharamkot RD., Distt: Moga	10.25
61	Top Class Education for SCs SJE	Thapar University	11.92
		Dr. B.R. Ambedkar National Institute of Technology, Jalandhar	20.96
62	International Cooperation S & T	Punjabi University Patiala	1.31
		Punjab Agricultural University	4.50
63	Pollution Abatement	Punjab Pollution Control Board	64.00
64	Bioinformatics	Punjab Agricultural University	5.38
		Guru Nanak Dev University	11.85
65	Institutions Centres Including MNRE Institutions SEC CWET NIRE	Sardar Swaran Singh National Institute of Renewable Energy	700.00
66	Scheme for Setting up of 6000 Model Schools at Block Level as Benchmark of Excellence	Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab	2378.00
67	Promotional Services Institutions and Programme Revenue	Chamber of Industrial & Commercial Undertakings, Ludhiana	1.57
68	Hospitals and Dispensaries (under NRHM)	State Health Society, Punjab (AYUSH)	1119.70
69	Support to State Extension Programme for Extension Reforms	Sustainable Agriculture Development-Agency (SADA), Punjab	211.42
70	National Service Scheme (NSS)	Punjabi University Patiala	20.65
71	HRD Training Programme Fellowship Exposure Visit Upgradation of Skills etc	Desh Bhagat Ayurvedic College & Hospital	3.50
		Dayanand Ayurvedic College, Jalandhar	3.50
		Lord Mahavira Homoeopathic Medical College and Hospital	2.50
72	Women's Hostel in Polytechnics	Govt. Polytechnic College, Guru Tegh Bahadurgarh, Distt. Moga	20.00
		SRS Govt. Polytechnic College for Girls, Rishi Nagar, Choti Haibowal, Ludhiana, Punjab	20.00
		Govt. Polytechnic College for Girls, S.S.T Nagar, Patiala	20.00
73	Integrated Scheme for Street Children	Gramin Vikas Kalyan Society	5.24
74	Schemes arising out of the Implementation of the person with Disabilities SJE	District Disability Rehabilitation Centre, Bhatinda	10.41
75	I and M Sector Biotechnology	Punjab Biotechnology Incubator	53.24
76	National Project on Management of Soil & Health	Sustainable Agriculture Development-Agency (SADA)	135.00

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77	Assistance to Voluntary Organisation for providing Social Defence Services	Indian Red Cross Society	15.89
		Society for the Rehabilitation of Handicapped and Persons	6.04
		Dr. D.N. Kolnis Health and Education Centre	3.02
		Guru Nanak Charitable Trust, Mullanpur, Madi, Ludhiana	2.59
78	Scheme for Human Resource Development FPI	Guru Angad Dev Veterinary and Animal Sciences University	19.37
79	Upgradation of 1396 Govt ITIs through PPP	IMC Society of ITI Fatehgarh Churian	5500.00
80	Rashtriya Madhyamik Shiksha Abhiyan (RMSA)	Rashtriya Madhyamik Shiksha Abhiyan Authority, Punjab	2325.00
81	National programme for Youth and Adolescent Development General Component	Progressive Youth Forum	1.50
82	National child Labour Project including Grants in Aid to Voluntary Agencies	Child labour Rehabilitation cum Welfare Society, Jalandhar	127.22
83	Research and Development Water Resources	Punjab Agricultural University	15.00
84	OFF GRID DRPS	State Bank Of Patiala, Ludhiana	96.00
85	Free Coaching for SCs and OBCs	C-DAC Mohalii	4.67
		Central Institute of Plastics Engineering & Technology	12.83
86	GIA for Innovative work on Women and Child Development	National Theatre Arts Society	1.30
87	UNESCO related activities	Shanti Devi Arya Mahila College	1.13
88	Grand Challenge Programme	Punjab Agricultural University	5.00
		Guru Nanak Dev University	30.61
89	Biotechnology for Social Development	Punjab Agricultural University	5.00
90	Cyber Security including CERT IN IT ACT CCA	C-DAC Mohali	57.03
91	Scheme of assistance to Disabled persons for purchase fitting of AIDS and Appliances SJE	Bharat Vikas Parishad Charitable Trust, (under ADIP Scheme) Punjab	2.50
		Guru Nank Charitable Trust, Ludhiana	3.00
92	National Programme for prevention and Control of diabetes, Cardiovascular Disease and Stroke	State Health Society, Punjab	0.43
93	Conditional Cash Transfer Scheme for the Girl Child with Insurance Cover	Social Security & Women & Child Development Department	142.39
94	Polytechnic for Disabled DHE	Sant Longowal institute of Engg. And Technology, Sangrur	10.00
95	INSPIRE	Guru Nanak Dev University	2.89
		National Institute Of Pharmaceutical Education And Research, S.A.S Nagar	3.32
		Punjabi University Patiala	8.68
96	Technology Promotion Development and Utilization Programme TPDU DSIR	Sharvan Pahuja	2.00
97	Assistance to State for Capacity Building in Trauma Care	Civil Hospital khanna	65.00
98	Investment In Debenture Of State Land Development banks	Punjab State Cooperative Agricultural Development Bank	540.98
99	Strengthening of Existing Polytechnics	Govt. Polytechnic College, P.O Rayon & Silk Mill, Amritsar	10.00
100	Fluorosis	Integrated Disease Surveillance Project Punjab	25.00
101	R and D in New and Renewable Energy Technologies	Punjab Agricultural University	4.00
102	INSPIRE	SSA-Punjab State Mission Authority	150.00
TOTAL			116173.44

Say Rs 1161.73 crore

Appendix 1.7

(Referred to in paragraphs 1.3, 1.7.2 and 1.9.4, pages 8, 25 and 36)

Time Series Data on State Government finances

('₹ in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	16966	20567	19238	20713	22157
(i) Tax Revenue	8989 (53)	9017 (44)	9899 (51)	11150 (54)	12040(54)
Taxes on Sales, Trades etc.	4627(51)	4829(54)	5342(54)	6436 (58)	7578(63)
State Excise	1568(17)	1368(15)	1862(19)	1810 (16)	2101(17)
Taxes on vehicles	431(5)	468(5)	499(5)	524 (5)	555(5)
Stamps and Registration fees	1671(19)	1804(20)	1568(16)	1730 (16)	1551(13)
Land Revenue	16	15	17	16	15
Other Taxes	676 (8)	533 (6)	611 (6)	634 (5)	240(2)
(ii) Non-Tax Revenue	4536(27)	7744(38)	5254(27)	5784 (28)	5653(26)
(iii) State's share of Union taxes and duties	1228(8)	1566(7)	1975(10)	2084 (10)	2144(10)
(iv) Grants in aid from GOI	2213(13)	2240(11)	2110(11)	1695 (8)	2320(10)
2. Misc Capital Receipts	-	-	1	1	1
3. Recoveries of Loans and Advances	137	395	1445	78	1276
4. Total revenue and Non-debt capital receipts (1+2+3)	17103	20962	20684	20792	23434
5. Public Debt Receipts	4578	4275	5662	5979	7083
Internal Debt (excluding Ways & Means Advances and Overdrafts)	4837	4254	5232	5701	7011
Net transactions under Ways and Means advances and Overdrafts	-283	-	-	-	-
Loans and Advances from Government of India	24	21	430	278	72
6. Total receipts in the Consolidated Fund (4+5)	21681	25237	26346	26771	30517
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	15648	18357	19687	24306	22047
9. Total receipts of the State (6+7+8)	37329	43594	46033	51077	52564
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	18207(92)	18544(86)	23061(91)	24569 (89)	27408(93)
Plan	961(5)	981(5)	1164(5)	1422 (6)	1424(5)
Non-Plan	17246(95)	17563(95)	21897(95)	23147 (94)	25984(95)
General Services including interest payments	10516 (58)	10339 (56)	12892 (56)	14032 (57)	15525(56)
Social Services	3602(20)	4104(22)	4333(19)	5483 (22)	6217(23)
Economic Services	3714(19)	3773(20)	5479(24)	4744 (19)	5219(19)
Grants in aid and Contributions	374(2)	328(2)	357(2)	310 (2)	447(2)
11. Capital Expenditure	1517(8)	2586(12)	2192(9)	2858 (10)	2166(7)
Plan	1313(13)	2360(91)	1920(88)	2603 (91)	1980(91)
Non-Plan	204(87)	226(9)	272(12)	255 (9)	186(9)
General Services	90(6)	94(4)	135(6)	187 (7)	126(6)
Social Services	344(23)	370(14)	490(22)	1145 (40)	699(32)
Economic Services	1083(71)	2122(82)	1567(72)	1526 (53)	1341(62)
12. Disbursement of Loans and Advances	33(0.17)	444(2)	35(0.14)	55 (0.20)	29(0.10)
13. Total (10+11+12)	19757	21574	25288	27482	29603
14. Repayments of Public Debt	1111	5171	1719	1835	2283
Internal Debt (excluding Ways and Means Advances and Overdraft)	909	1142	1361	1662	2109
Net transactions under Ways and Means advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	202	4029	358	173	174
15. Appropriation to Contingency Fund	-	-	-	-	-

16. Total disbursement out of Consolidated Fund (13+14+15)	20868	26745	27007	29317	31886
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	15154	17791	18751	22591	20721
19. Total disbursements by the State (16+17+18)	36022	44536	45758	51908	52607
Part C. Deficits					
20. Revenue Deficit (1-10)	-1241	(+)2023	(-)3823	(-) 3856	(-)5251
21. Fiscal Deficit (3+4 – 13)	(-)2654	(-)612	(-)4604	(-) 6690	(-)6170
22. Primary Deficit (21-23)	(+)1061	(+)3540	(-)77	(-) 1788	(-)1159
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	3715	4152	4527	4902	5011
24. Financial Assistance to local bodies etc.	395	594	694	611	941
25. Ways and Means Advances/Overdraft availed (days)	22	0	40	23	141
Ways and Means Advances availed (days)	22	-	40	23	141
Overdraft availed (days)	-	-	-	-	29
26. Interest on WMA/Overdraft	-	-	1	1	7
27. Gross State Domestic Product (GSDP)	108653	121209	144309	165804	192364
28. Outstanding fiscal liabilities (year end)	51364	51035	55982	61850	67971
29. Outstanding Guarantees (year end) (Including interest)	8851	13919	11014	25868	33295
30. Maximum amount guaranteed (year end)	22086	25697	26094	46815	51357
31. Number of incomplete projects	11	11	11	13	34
32. Capital blocked in incomplete projects	776	1350	956	1177	1630
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	8.27	7.44	6.86	6.72	6.26
Own Non-tax revenue/GSDP	4.17	6.39	3.64	3.49	2.94
Central Transfers/GSDP	1.13	1.29	1.37	1.26	1.11
II Expenditure Management					
Total Expenditure/GSDP	18.18	17.80	17.52	16.57	15.39
Total Expenditure/Revenue Receipts	116.45	104.90	131.45	132.68	133.61
Revenue Expenditure/Total Expenditure	92.15	85.96	91.19	89.40	92.59
Expenditure on Social Services/ Total Expenditure	19.97	20.74	19.07	24.12	23.36
Expenditure on Economic Services/ Total Expenditure	24.28	27.32	27.86	22.82	22.16
Capital Expenditure/Total Expenditure	7.68	11.99	8.66	10.40	7.32
Capital Expenditure on Social & Economic Services/ Total Expenditure	7.22	11.55	8.13	9.72	6.89
III Management of fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 1.14	(+) 1.67	(-) 2.65	(-) 2.33	(-)2.73
Fiscal deficit/GSDP	(-) 2.44	(-) 0.50	(-) 3.19	(-) 4.03	(-)3.21
Primary deficit (surplus)/GSDP	(+) 0.98	(+) 2.92	(-) 0.05	(-) 1.08	(-)0.60
Revenue Deficit/Fiscal Deficit	46.76	(-)330.56	83.04	57.64	85.11
Primary revenue balance/GSDP	2.40	5.42	1.49	0.68	0.54
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	47.27	42.11	38.79	37.30	35.33
Fiscal Liabilities/RR	302.75	248.14	291	298.61	306.77
Primary deficit vis-à-vis quantum spread	44.06	(-)158.82	(-)5.09	(-) 49.21	(-)22.57
Debt Redemption (Principal + Interest)/ Total Debt Receipts	91.16	150.02	65.9	92.51	92.72
V Other Fiscal Health Indicators					
Return on Investment	0.03	0.05	0.01	0.02	0.02
Balance from Current Revenue (Rupees in crore)	(-) 790	2252	(-)3656	(-) 3637	(-)5757
Financial Assets/Liabilities	43.01	46.59	44.38	43.42	40.82

Appendix 1.8
(Referred to in paragraph 1.10, page 37)
Calculation of CAGR

CAGR mean the year-on-year growth rate of an investment over a specified period of time. The Compound Annual Growth Rate is calculated by taking the n^{th} root of the total percentage growth rate, where n is the number of years in the period being considered.

This can be written as follows:

$$\text{CAGR} = \left[\frac{\text{Ending value}}{\text{Beginning value}} \right]^{\frac{1}{\text{No. of years}}} - 1$$

Appendix 2.1
(Referred to in Paragraph 2.1, Page 42)
Statement of grants/appropriations where savings occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings
Voted (Revenue)		
1	1	164.51
2	2	58.18
3	4	10.30
4	5	475.76
5	6	25.11
6	7	14.72
7	8	798.34
8	9	304.82
9	10	23.69
10	11	112.45
11	12	38.39
12	13	104.34
13	14	12.79
14	15	333.03
15	16	9.45
16	17	232.77
17	18	4.49
18	19	24.61
19	22	269.04
20	23	283.38
21	24	12.72
22	25	312.38
23	26	2.61
24	27	2.93
25	28	5.48
26	29	19.91
27	30	0.76
Charged (Revenue)		
28	1	0.55
29	2	0.01
30	6	0.01
31	7	0.02
32	8	377.79
33	9	0.01
34	10	0.67
35	11	0.12
36	12	17.56
37	18	0.02
38	21	3.00
39	22	0.14
40	25	0.09
41	26	0.30
42	27	0.02
43	29	0.01
44	30	0.05
Voted (Capital)		
45	1	12.17
46	2	10.58
47	3	0.50
48	5	110.55
49	9	0.18

50	10	22.21
51	11	121.87
52	12	60.83
53	13	90.41
54	15	30.82
55	16	2.31
56	17	410.27
57	18	2.50
58	19	97.24
59	21	518.10
60	22	8.55
61	23	123.97
62	24	8.46
63	25	6.74
64	27	113.22
65	28	43.12
66	29	4.37
Charged (Public Debt)		
67	8	1054.26
	Total	6910.56

Appendix 2.2

(Referred to in paragraph 2.2.7, page 47)

Statement showing expenditure incurred without provision of budget during 2009-10

Sr. No.	Number and name of grant	Amount of expenditure without provision (₹ in crore)	Head of Account
1.	1-Agriculture and Forests	0.06	2401-Crop Husbandry, 105-Manures and Fertilizers, 08-National Project on Development of Fertilizer use in low Consumption and Rainfed Area (CSS)
2.	8-Finance	0.24	2049-Interest Payments, 04-Interest on Loans and Advances from Central Government, 103-Interest on Loans for Centrally Sponsored Plan Schemes, 01-Co-operation Credit Co-operatives Strengthening of Agriculture Credit Stabilization Fund
3.		0.09	6004-Loans and Advances from the Central Government, 01-Non Plan Loans, 117-Flood Control-Other Loans, 01-Special Assistance for Emergent Flood Protection Work in Eastern and Western Sectors
4.	11-Health and Family Welfare	3.19	2211-Family Welfare, 102-Urban Family Welfare Services, 02-Revamping of Organisation of Services of Delivery (CSS)
5.	13-Industries	0.24	2851-Village and Small Industries, 102-Small Scale Industries, 15-Primer Minister Rozgar Yojana (CSS)
6.	15-Irrigation and Power	23.40	2700-Major Irrigation, 19-Lining of Channels Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
7.		17.28	2700-Major Irrigation, 03-Satluj Yamuna Link Commercial, 800-Other Expenditure, (2) 07-Other Expenditure including Interest
8.		6.18	2700-Major Irrigation, 01-Sirhind Canal System Commercial, 800-Other Expenditure, (3) 07-Other Expenditure including Interest
9.		5.64	2700-Major Irrigation, 04-Beas Project Unit I (BSL) Commercial, (4) 799-Suspense
10.		1.95	2700-Major Irrigation, 11-Shah Nehar Canal System Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
11.		0.78	2700-Major Irrigation, 15-Utilisation of Surplus Ravi Beas Water Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
12.		0.76	2700-Major Irrigation, 09-Harikeri Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
13.		0.72	2700-Major Irrigation, 07-Upper Bari Doab Canal system commercial 800-Other Expenditure, 07-Other Expenditure including Interest
14.		0.45	2700-Major Irrigation, 16-Sirhind Feeder Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
15.		0.27	2700-Major Irrigation, 80-General, 800-Other Expenditure, 07-Other Expenditure including Interest
16.		0.25	2700-Major Irrigation, 14-Madhopur Beas Link Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
17.		0.21	2700-Major Irrigation, 08-Satluj Valley Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest

18.		0.01	2700-Major Irrigation, 17-Ghaggar Canal Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
19.		17.86	2701-Medium Irrigation, 05-Lining of Channels Phase II Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
20.		14.36	2701-Medium Irrigation, 13-Construction of New Distributaries Minor Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
21.		10.70	2701-Medium Irrigation, 39-Extension and Improvement of Shah Nehar Canal Remodelling and Lining Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
22.		7.28	2701-Medium Irrigation, 40-Modernisation of Existing Canals providing Gates and Gearing Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
23.		4.58	2701-Medium Irrigation, 26-Providing Irrigation Facilities to Punjab Areas under SYL Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
24.		0.71	2701-Medium Irrigation, 38-Utilisation of Surplus Ravi Beas Water Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
25.		0.48	2701-Medium Irrigation, 06-Extension of Phase II Kandi Canal from Hoshiarpur to Balachaur Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
26.		0.39	2701-Medium Irrigation, 37-Extension of non-Perennial Irrigation to Areas in UBDC Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
27.		0.38	2701-Medium Irrigation, 32-Setting up of Irrigation Management Training Institute Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
28.		0.29	2701-Medium Irrigation, 24-Directorate of Water Resources Kandi Watershed and Area Development Project Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
29.		0.16	2701-Medium Irrigation, 25-Raising Lining of Bhakra Main Line for Providing Free Board Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
30.		0.13	2701-Medium Irrigation, 29-Construction of Acqueduct-cum-VR Bridge at RD 29500 of Dhudal Branch Crossing Ghaggar River Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
31.		0.11	2701-Medium Irrigation, 29-Construction of Acqueduct-cum-VR Bridge at RD 29500 of Dhudal Branch Crossing Ghaggar River Commercial, 80-General, 799-Suspense
32.		0.01	2701-Medium Irrigation, 28-Running of Balanpur Canal Commercial, 800-Other Expenditure, 07-Other Expenditure including Interest
33.		1.20	2711-Flood Control and Drainage, 01-Flood Control, 799-Suspense
34.		0.48	2702-Minor Irrigation, 03-Maintenance, 103-Tubewells-Other Maintenance Expenditure, 04- Tubewells under Technical Co-operation Assistance Scheme
35.		0.21	2702-Minor Irrigation, 03-Maintenance, 103-Tubewells-Other Maintenance Expenditure, 05-Installation of 108 Deep Tubewells in Mahilpur Block of Hoshiarpur District
36.		0.19	2702-Minor Irrigation, 03-Maintenance, 103-Tubewells-Other Maintenance Expenditure, 06-Installation of 150 Tubewells along Main Branch to Augment Irrigation Supplies from Upper Bari Doab Canal Tracts

37.		0.05	2702-Minor Irrigation, 03-Maintenance, 103-Tubewells-Other Maintenance Expenditure, 07-Installation of 96 Tubewells in Shankot Block of Jalandhar District
38.		38.33	4700-Capital Outlay on Major Irrigation, 02-Ranjit Sagar Dam Commercial, 799-Suspense
39.		3.73	4700-Capital Outlay on Major Irrigation, 04-Beas Project Unit-I Commercial, 799-Suspense
40.		2.61	4700-Capital Outlay on Major Irrigation, 01-Sirhind Canal System Commercial, 799-Suspense
41.		1.06	4700-Capital Outlay on Major Irrigation, 05-Shahpur Kandi Project Commercial, 799-Suspense (Plan)
42.		0.36	4700-Capital Outlay on Major Irrigation, 02-Ranjit Sagar Dam Commercial, 799-Suspense (Plan)
43.		25.43	4711-Capital Outlay on Flood Control Projects, 03-Drainage, 799-Suspense (Plan)
44.		2.36	4711-Capital Outlay on Flood Control Projects, 01-Flood Control, 799-Suspense
45.		2.22	4711-Capital Outlay on Flood Control Projects, 01-Flood Control, 799-Suspense (Plan)
46.		0.99	4711-Capital Outlay on Flood Control Projects, 03-Drainage, 799-Suspense
47.		23.93	4801-Capital Outlay on Power Projects, 80-General, 101-Investments in State Electricity Board, 01-Assistance to Punjab State Electricity Board (Plan)
48.		5.20	4701-Capital Outlay on Medium Irrigation, 06-Extension of Phase-II Kandi Canal from Hoshiarpur to Balachaur Commercial, 799-Suspense (Plan)
49.		1.46	4701-Capital Outlay on Medium Irrigation, 13-Remodelling/Construction of Distributories/Minors Commercial, 799-Suspense (Plan)
50.		1.45	4701-Capital Outlay on Medium Irrigation, 15-Lining of Channels Phase-I Land Compensation Liabilities Commercial, 799-Suspense (Plan)
51.		0.87	4701-Capital Outlay on Medium Irrigation, 38-Utilisation of Surplus Ravi Beas Water Commercial, 799-Suspense (Plan)
52.		0.21	4701-Capital Outlay on Medium Irrigation, 15-Lining of Laducke Distributories System Commercial, 799-Suspense (Plan)
53.	21-Public Works	184.98	2059-Public Works, 80-General, 799-Suspense
54.		27.29	2059-Public Works, 001-Direction and Administration, 07-Establishment charges paid to Public Health Department for work done by that Department
55.		0.41	2059-Public Works, 60-Other Buildings, 052-Machinery and Equipments, 09-Pro-rata charges of Tools and Plants transferred to Major Head 2216-Housing and 3054-Roads and Bridges
56.		149.38	2215-Water Supply and Sanitation, 01-Water Supply, 799-Suspense
57.		74.72	3054-Roads and Bridges, 80-General, 001-Direction and Administration, 01-Establishment charges transferred on pro-rata basis to the Major Head 3054-Roads and Bridges
58.		35.75	2515-Other Rural Development Programmes, 799-Suspense
59.		7.30	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 101-Bridges, 04-Improvement/Widening of existing Roads and Land Acquisition (Plan)
60.		68.69	5054-Capital Outlay on Roads and Bridges, 80-General, 797-Transfer to/From Reserve Fund/Deposit Accounts, 01-Amount transferred to Subvention from Central Road Fund (Plan)

61.		3.70	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 14-Completion of Pilot Project under Integrated Rural Water Supply and Environmental Sanitation Project (Plan)
62.		0.18	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 18-Court Cases/Arbitration Cases (Plan)
63.		0.06	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 09-Prime Minister Gramodaya Yojana (PMGY) (Plan)
64.		1.09	4210-Capital Outlay on Medical and Public Health, 03-Medical Education, Training and Research, 105-Allopathy, 01-Allopathy (Plan)
65.	23-Rural Development and Panchayats	0.23	2415-Agriculture Research and Education, 01-Crop Husbandry, 277-Education, 03-Gram Sewak Wing at Gram Sewak Training Centre, Nabha
66.		0.05	2415-Agriculture Research and Education, 01-Crop Husbandry, 277-Education, 05-State Institute of Rural Development, Nabha
67.		0.19	4515-Capital Outlay on Other Rural Development Programmes, 800-Other Expenditure, 04-National Rural Employment Guarantee Scheme (Plan)
68.	27-Technical Education and Industrial Training	5.32	2203-Technical Education, 105-Polytechnic, 72-Enhanced Compensation of Land for Government Technical Institutions in the State
69.		0.09	2203-Technical Education, 104-Assistance to Non-Government Technical Colleges and Institutes, 01- Assistance to Non-Government Technical Colleges and Institutes
Total		790.93	

Appendix 2.3
(Referred to in Paragraph 2.2.8, Page 47)

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

(₹ in crore)

Sr. No.	Number and Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A -Revenue (Voted)					
1	1-Agriculture and Forests	573.06	438.18	134.88	29.63
2	2-Animal Husbandry and Fisheries	263.45	213.05	50.40	7.78
3	4-Defence Services Welfare	31.67	25.77	5.90	4.40
4	5-Education	3933.54	3600.22	333.32	142.44
5	8-Finance	8195.58	7398.38	797.20	1.14
6	9-Food and Supplies	362.69	60.69	302.00	2.82
7	25-Social and Women Welfare and Welfare of Scheduled Castes and Backward Classes	969.56	710.78	258.78	53.60
8	26-State Legislature	18.82	17.96	0.86	1.75
9	29-Transport	255.50	246.24	9.26	10.65
Total of Revenue (Voted)		14603.87	12711.27	1892.60	254.21
B-Capital (Voted)					
10	13-Industries	73.31	0.25	73.06	17.35
11	15-Irrigation and Power	662.84	661.95	0.89	29.93
12	17-Local Government, Housing and Urban Development	660.39	252.29	408.10	2.16
13	21-Public Works	1102.54	900.45	202.09	316.01
14	22-Revenue and Rehabilitation	9.51	3.26	6.25	2.30
15	23- Rural Development and Panchayats	151.31	93.15	58.16	65.81
16	28-Tourism and Cultural Affairs	29.99	27.02	2.97	40.15
17	29-Transport	10.60	8.68	1.92	2.45
Total of capital (Voted)		2700.49	1947.05	753.44	476.16
C-Revenue (Charged)					
18	8-Finance	5348.65	5010.99	337.66	40.12
19	21-Public Works	3.45	1.45	2.00	1.00
Total of Revenue (Charged)		5352.10	5012.44	339.66	41.12
Grand Total		22656.46	19670.76	2985.70	771.49

Appendix 2.4

(Referred to in Paragraph 2.2.9, Page 47)

Statement showing excess/unnecessary/insufficient re-appropriation of funds

(₹ in crore)

Sr. No	Grant No	Description	Head of Account	Provisions O: Original S: Supplementary R: Re-appropriation	Actual Expenditure	Final Excess(+)/ Saving(-)
1	1	Agriculture and Forests	2401-Crop Husbandry 001-Direction and Administration 09-State Plan for Rejuvenation of State Agriculture Growth/National Agriculture Development Programme- Rashtriya Krishi Vikas Yojna (Plan)	(O) 61.75 (R)(-) 20.68 41.07	43.23	(+) 2.16
2			2401-Crop Husbandry 001-Direction and Administration 119-Horticulture and Vegetable Crops 42-National Horticulture Mission- (Plan)	(O) 8.55 (R)(-) 2.69 5.86	4.55	(-)1.31
3			2401-Crop Husbandry 108-Commercial Crops 05-Scheme for Intensive Cotton Development Programme including Aerial Spray on Cotton (CSS)	(O) 4.50 (R)(-) 0.60 3.90	0	(-) 3.90
4			2401-Crop Husbandry 789- Special Component Plan for Scheduled Casts 19- Rashtriya Krishi Vikas Yojna (RKVY) (Plan)	(O) 3.25 (R)(-) 1.08 2.17	0	(-) 2.17
5			2401-Crop Husbandry 108-Commercial Crops 05-Scheme for Intensive Cotton Development Programme including Aerial Spray on Cotton (Plan)	(O) 1.35 (R)(-) 0.18 1.17	0	(-) 1.17
6			2401-Crop Husbandry 109- Extension and Farmer's Training 10-Support to State Extension Programme (Plan)	(O) 0.40 (R) 1.90 2.30	0	(-) 2.30

7			4402-Capital Outlay on Soil and Water Conservation 102- Soil Conservation 06- Centrally Sponsored Macro Management Work-Plan for Soil Conservation Department (CSS)	(O) 7.61 (R)(-) 2.69 4.92	0.80	(-) 4.12
8	2	Animal Husbandry and Fisheries	2403-Animal Husbandry 001-Direction and Administration 01- Direction and Administration	(O) 158.87 (S) 6.12 (R)(-) 0.05 164.94	162.26	(-)2.68
9	3	Co-Operation	2425-Co-operation 001- Direction and Administration 01- Direction	(O) 44.82 (S) 6.60 (R)(-) 0.12 51.30	45.38	(-) 5.92
10	4	Defence Services Welfare	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 200-Other Programmes 28-Provision for grant of ₹ 5 Lakhs each for purchase of plot/house for the Widows of Martyrs, 75 per cent to 100 per cent Disabled Soldiers during the different operations from the period 1.1.1999 onwards (Plan)	(O) 4.00 (S) 1.99 (R) 0.01 6.00	2.70	(-) 3.30
11	5	Education	2204-Sports and Youth Services 001- Direction and Administration 01- Direction and Administration	(O) 25.45 (R)(-) 1.92 23.53	19.83	(-) 3.70
12	6	Elections	2015-Elections 800-Other Expenditure 105-Charges for conduct of Elections to Parliament 01-Elections to Parliament	(O) 35.53 (R) 1.50 37.03	31.04	(-) 5.99
13			2015-Elections 800-Other Expenditure 98-Computerisation in the State 01-Purchase of Computer related Hardware	(O) 9.01 (R)(-) 3.30 5.71	1.65	(-) 4.06
14			2015-Elections 800-Other Expenditure 102-Electoral Officers 01-Electoral Officers	(O) 14.92 (R) 0.51 15.43	10.71	(-) 4.72

15	8	Finance	2071-Pension and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 01- Pension and other Retirement Benefits	(O) 2462.67 (R)(-) 483.93 1978.74	2200.15	(+) 221.41
16			2071-Pension and other Retirement Benefits 01-Civil 104-Gratuities 01-Gratuities	(O) 534.24 (R)(-) 180.81 353.43	391.67	(+) 38.24
17			2071-Pension and other Retirement Benefits 01-Civil 102-Commutated Value of Pensions 01- Commuted Value of Pensions	(O) 194.81 (R)(-) 2.53 192.28	175.13	(-) 17.15
18			2071-Pension and other Retirement Benefits 01-Civil 117-Government Contribution for Defined Contribution Pension Scheme 01-Government Contribution for Defined Contribution Pension Scheme	(O) 53.18 (R)(-) 28.18 25.00	36.26	(+) 11.26
19			2054-Treasury and Accounts Administration 097-Treasury Establishment 01- Treasury Establishment	(O) 21.83 (R)(-) 1.59 20.24	16.99	(-) 3.25
20			2049-Interest Payments 03-Interest on Small Savings, Provident Funds etc. 104-Interest on State Provident Funds 01-Interest on General Provident Fund	(O) 621.96 (S) 40.13 (R) 5.82 667.91	721.75	(+) 53.84
21			2049-Interest Payments 05-Interest on Reserve Funds 105-Interest on General and other Reserve Funds 01- Interest on General and other Reserve Funds (Natural Calamity Fund)	(O) 291.00 (R) 6.06 297.06	1.52	(-) 295.54

22		2049-Interest Payments 01-Interest on Internal Debts 101-Interest on Market Loans, 01- Interest on Market Loans	(O) 1625.00 (R) 28.00 1653.00	1507.71	(-) 145.29
23		2049-Interest Payments 01-Interest on Internal Debts 123-Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government 01-Interest payable on Special Securities Accounts with Reserve Bank of India	(O) 2151.05 (R)(-) 44.96 2106.09	2111.60	(+) 5.51
24		2049-Interest Payments 05-Interest on Reserve Funds 101-Interest on Depreciation/ Renewal Reserve Funds 02-Depreciation Reserve Fund (Motor Transport)	(O) 5.30 (R)(-) 2.74 2.56	6.03	(+) 3.47
25		7610-Loans to Government Servants etc. 800-Other Advances 11-Wheat Advance	(O) 20.00 (R)(-) 3.60 16.40	18.10	(+) 1.70
26		6003-Internal Debt of the State Government 110-Ways and Means Advances from the Reserve Bank of India 01-Loans and Advances from Reserve Bank of India	(O) 4000.00 (R)(-) 400.00 3600.00	3025.22	(-) 574.78
27		6003-Internal Debt of the State Government 105-Loans from the National Bank for Agriculture and Rural Development 01-Loans from the National Bank for Agriculture and Rural Development	(O) 230.00 (R)(-) 60.00 170.00	205.41	(+) 35.41

28	10	General Administration	2070-Other Administrative Services 115-Guest Houses, Government Hostels etc. 01-State Guest House	(O) 2.40 (R) 1.63 4.03	2.71	(-) 1.32
29	12	Home Affairs and Justice	2055-Police 113-Welfare of Police Personnel 03-Free travel facility from the rank of Constable to Inspector in Government/ PRTC Buses	(O) 23.80 (R)(-) 1.00 22.80	20.85	(-) 1.95
30			2055-Police 104-Special Police 01- Special Police	(O) 479.94 (R)(-) 46.64 433.30	430.53	(-) 2.77
31			4055-Capital Outlay on Police 800-Other Expenditure 05-Modernisation of Police Force	(O) 87.20 (R)(-) 21.17 66.03	23.90	(-) 42.13
32			2055-Police 109-District Police 01- District Police (Proper)	(O) 1085.27 (S) 78.20 (R) 28.71 1192.18	1161.95	(-) 30.23
33	14	Information and Public Relations	2220-Information and Publicity 60-Others 800-Other Expenditure 01-Modernisation of Information and Public Relations Department (Plan)	(O) 0.50 (R) 1.50 2.00	0.32	(-) 1.68
34	15	Irrigation and Power	4700-Capital Outlay on Major Irrigation 01-Sirhind Canal System-Commercial 800-Other Expenditure 08-Works Expenditure	(O) 30.10 (R)(-) 15.00 15.10	4.72	(-) 10.38
35			4701-Capital Outlay on Medium Irrigation 49-Lining/ Construction of Channels and Distributories (RIDF-XIV) 800-Other Expenditure 08-Works Expenditure (Plan)	(O) 4.71 (R)(-) 1.71 3.00	0.70	(-) 2.30

36			4705-Capital Outlay on Command Area Development 800-Other Expenditure 17-Construction of Fields Channels on Matching Grant basis on Upper Bari Doab Canal System (Plan)	(O) 17.75 (R)(-) 8.87 8.88	12.71	(+) 3.83
37			4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 39-Project for AWLD and FC works RIDF-XIII with River Ravi, Beas, Satluj, Ghaggar and Choes, Nadies and Khads RIDF-XIII (Plan)	(O) 12.15 (R)(-) 3.60 8.55	26.06	(+) 17.51
38			4705-Capital Outlay on Command Area Development 800-Other Expenditure 09-Construction of Fields Channels on Sirhind Feeder Phase-II Canal System on Matching Grant basis 08-Works Expenditure (Plan)	(O) 36.00 (R)(-) 27.00 9.00	38.93	(+) 29.93
39			4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 43-Project Proposal for Channelisation Sakki Kiran Nallah from RD 18000 to 510000 in Anritsar and Gurdaspur (Plan)	(O) 35.00 (R)(-) 30.00 5.00	3.00	(-) 2.00
40			4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 44-Construction of Embankment and Widening of River Ghaggar from Khanauri to Katnail in District Sangrur (NABARD) (Plan)	(O) 22.50 (R)(-) 13.65 8.85	0	(-) 8.85

41		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 51-Investment Clearance Plan for Flood Protection Works (FMP) (Plan)	(O) 15.00 (S) 5.38 (R) 10.61 30.99	0	(-) 30.99
42		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 46-Improving Agriculture Production by Controlling Water Logging Problem in Mukatsar District (RIDF-XII-AIBP)- (Plan)	(O) 5.00 (R) 0.20 5.20	0	(-) 5.20
43		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 47-Construction of Bridges on River Ghaggar from Village Karail to Gaunda and Moonak to Tohana Roads	(O) 4.50 (R)(-) 1.80 2.70	0	(-) 2.70
44		4711-Capital Outlay on Flood Control Projects 01-Flood Control 789-Special Component Plan for Scheduled Castes 01-Construction of Embankments and Widening of River Ghaggar from Khanauri to Korail in District Sangrur (Plan)	(O) 2.50 (R)(-) 0.85 1.65	0	(-) 1.65
45		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 52-Construction of 3 No. Bridges on Kasur Nallah (Plan)	(S) 0.20 (R) 1.30 1.50	0	(-) 1.50
46		4711-Capital Outlay on Flood Control Projects 03-Drainage 789-Special Component Plan for Scheduled Castes 01-Construction of New Drains and FPW and AWL Programme in the State (Plan)	(R) 3.00 3.00	0	(-) 3.00

47		4700-Capital Outlay on Major Irrigation 02-Ranjit Sagar Dam-Commercial 800-Other Expenditure 08-Works Expenditure	(O) 18.45 (R)(-) 3.00 15.45	0	(-) 15.45
48		4705-Capital Outlay on Command Area Development 800-Other Expenditure 18-Project for Lining of Abohar Branch (U) Canal System RIDF-XV (Plan)	(S) 14.42 (R) 4.48 18.90	0	(-) 18.90
49		4705-Capital Outlay on Command Area Development 800-Other Expenditure 14-Construction of Field Channels of Eastern Canal System (Plan)	(O) 7.89 (R)(-) 5.91 1.98	0	(-) 1.98
50		4705-Capital Outlay on Command Area Development 789-Special Component Plan for Scheduled Castes 02-Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis (Plan)	(O) 4.00 (R)(-) 3.00 1.00	0	(-) 1.00
51		4705-Capital Outlay on Command Area Development 789-Special Component Plan for Scheduled Castes 04-Construction of Field Channels on Bathinda Branch Phase-II on Matching Grant Basis (Plan)	(O) 4.00 (R)(-) 1.00 3.00	0	(-) 3.00
52		4705-Capital Outlay on Command Area Development 789-Special Component Plan for Scheduled Castes 03-Construction of Field Channels on UBDC System on Matching Grant Basis (Plan)	(O) 2.25 (R)(-) 1.13 1.12	0	(-) 1.12
53		4705-Capital Outlay on Command Area Development 789-Special Component Plan for Scheduled Castes 05-Lining of Abohar Branch (U) Canal System RIDF-XV (Plan)	(R) 2.10 2.10	0	(-) 2.10

54		4702-Capital outlay on Minor Irrigation 800-Other Expenditure 13-Installation of 280 Deep Tubewells in Kandi Area (RIDF-XV)-(Plan)	(S) 8.59 (R) 4.91 13.50	0	(-) 13.50
55		4702-Capital outlay on Minor Irrigation 800-Other Expenditure 03-Installation of 280 New Tubewells in Kandi Area RIDF-XV (Plan)	(R) 1.50 1.50	0	(-) 1.50
56		4701-Capital Outlay on Medium Irrigation 21-Rehabilitation of Channel of District Patiala Feeder and Kotla Branch-Commercial 789-Special Component Plan for Schedule Castes 01- Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Plan)	(O) 2.00 (R) 0.50 2.50	0	(-) 2.50
57		4701-Capital Outlay on Medium Irrigation 13-Remodelling/ Construction of Distributories/Minors Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	(O) 142.50 (R)(-) 6.50 136.00	171.66	(+) 35.66
58		4701-Capital Outlay on Medium Irrigation 21-Rehabilitation of Channel of District Patiala Feeder and Kotla Branch-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	(O) 38.00 (R) 9.50 47.50	46.05	(-) 1.45
59		4701-Capital Outlay on Medium Irrigation 06-Extension of Phase-II Kandi Canal from Hoshiarpur to Balachaur-Commercial 001-Direction and Administration 08-Works Expenditure (Plan)	(O) 19.84 (R) 9.42 29.26	23.84	(-) 5.42

60			4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 48-Construction of New Drains and Flood Construction Works and Anti-Water Logging Programme in the State (ACA) (Plan)	(R) 27.00 27.00	20.31	(-) 6.69
61			4711-Capital Outlay on Flood Control Project 03-Drainage 103-Civil Works 50-Link Drains/ Water Logging Flood control and Drainage works in the State (Plan)	(O) 5.00 (S) 0.50 (R) 7.30 12.80	11.43	(-) 1.37
62			4711-Capital Outlay on Flood Control Project 01-Flood Control 001-Direction and Administration 01- Direction	(O) 45.00 (R) 15.00 60.00	50.03	(-) 9.97
63			4705-Capital Outlay on Command Area Development 800-Other Expenditure 10-Construction of Field Channels on Bathinda Branch Phase-II Canal System on matching Grant Basis 08-Works Expenditure (Plan)	(O) 36.00 (R)(-) 9.00 27.00	45.00	(+) 18.00
64	21	Public Works	5054-Capital Outlay on Roads and Bridges 03-State Highways 101-Bridges 04- Improvement/ Widening of Existing Roads and Land Acquisition (Plan)	(O) 1.00 (R)(-) 1.00	7.30	(+)7.30
65			4202-Capital Outlay on Education, Sports, Arts and Culture 01-General Education 202-Secondary Education 14-Infrastructure Development of Scheme in the Rural Areas of the State with Assistance of RIDF XIII (Plan)	(O) 37.50 (R) 12.50 50.00	39.69	(-) 10.31

66	25	Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Schedule Castes 789-Special Component Plan for Scheduled Castes 39-Shagun to SC/Christian Girls and Daughters of Widows at the time of their Marriage (Social Security Fund) (Plan)	(O) 70.00 (R) 10.00 80.00	35.00	(-) 45.00
67			2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 02-Welfare of Scheduled Tribes 277-Education 01-Promotion of Education among educationally Backward Classes	(O) 24.00 (R)(-) 0.90 23.10	11.17	(-) 11.93
68			2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03-Welfare of Backward Classes 277-Education 08- Scheme of Post Matric Scholarship for Students belonging to the Minority Communities (CSS)	(O) 12.50 (R) 3.34 15.84	6.31	(-) 9.53
69			2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03-Welfare of Backward Classes 277-Education 07-Merit-cum-Means based Scholarship to Students Belonging to Minority Communities (CSS)	(O) 7.00 (R) 3.00 10.00	1.95	(-) 8.05

70			2235-Social Security and Welfare 02-Social Welfare 103-Women's Welfare 03-Financial Assistance to Widows and Destitute Women (Social Security Fund) (Plan)	(O) 30.00 (R) 4.28 34.28	0.66	(-) 33.62
71			2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 09-Integrated Child Development Service Scheme (CSS)	(O) 129.58 (R) 0.29 129.87	105.51	(-) 24.36
72			2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 102-Pension under Social Security Schemes 01-Old Age Pensions (Social Security Fund) (Plan)	(O) 157.50 (S) 27.93 (R) 4.57 190.00	175.67	(-) 14.33
73			2235-Social Security and Welfare 60-Other Social Security and Welfare Programme 789-Special Component Plan for Scheduled Castes 03-Old Age Pension (Social Security Fund) (Plan)	(O) 192.50 (R) 5.00 197.50	182.84	(-) 14.66
74			2235-Social Security and Welfare 02-Social Welfare 101-Welfare of Handicapped 06-Financial Assistance to Disabled persons (Plan)	(O) 16.50 (R) 0.88 17.38	13.35	(-) 4.03
75			2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 11-Financial Assistance to Dependent Children (Social Security Fund) (Plan)	(O) 12.50 (R) 1.58 14.08	9.49	(-) 4.59

76		2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 10-Financial Assistance to Disabled Persons (Social Security Fund) (Plan)	(O) 16.50 (R) 0.87 17.37	14.41	(-) 2.96
77		2235-Social Security and Welfare 02-Social Welfare 800-Other Expenditure 02-Grant-in-aid to Social Welfare Advisory Board and Voluntary Welfare Organisations	(O) 0.62 (S) 0.72 (R) 0.91 2.25	0.62	(-) 1.63
78		2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 04- Financial Assistance to Dependent Children (Social Security Fund) (Plan)	(O) 12.50 (R) 1.59 14.09	12.03	(-) 2.06
79		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03-Welfare of Backward Classes 277-Education 10-Pre- Matric Scholarship for Students belonging to the Minority Communities (CSS)	(O) 15.00 (R)(-) 2.07 12.93	0	(-) 12.93
80		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 28-New Courses Vocational Training in ITIs for SC Students (Staff Expenditure, Scholarship to SC students etc.) (ACA) (Plan)	(O) 5.00 (R)(-) 1.00 4.00	0	(-) 4.00

81			2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 277-Education 03-Hostels for Boys and Girls in Schools and Colleges	(O) 2.00 (R)(-) 0.67 1.33	0	(-) 1.33
82			2235-Social Security and Welfare 02-Social Welfare 789-Special Component Plan for Scheduled Castes 12-Financial Assistance to Widows and Destitute Women (Social Security Fund) (Plan)	(O) 30.00 (R) 3.27 33.27	35.20	(+) 1.93
83	27	Technical Education and Industrial Training	4202-Capital Outlay on Education, Sports, Arts and Culture 02-Technical Education 105-Engineering/Technical Colleges and Institutes 15-Setting up of new Polytechnics in the Districts where no Government Polytechnics exists at present (CSS)	(O) 36.00 (R)(-) 20.00 16.00	14.00	(-) 2.00
84			4250-Capital Outlay on Other Social Services 800-Other Expenditure 02-Creation of ITIs of Excellence in Punjab (CSS)	(O) 42.72 (R)(-) 22.32 20.40	0	(-) 20.40
85			4202-Capital Outlay on Education, Sports, Arts and Culture 02-Technical Education 105-Engineering/Technical Colleges and Institutes 14-Converting Technical Institutions of Rural Area of Punjab into Multipurpose Academies for enhancement of Skill Development and Employable of Rural Youth under NABARD Project (Plan)	(O) 30.00 (R)(-) 5.92 24.08	0	(-) 24.08

86		4202-Capital Outlay on Education, Sports, Arts and Culture 02-Technical Education 789-Special Component Plan for Scheduled Castes 04- Converting Technical Institutions of Rural Area of Punjab into Multipurpose Academies for enhancement of Skill Development and Employable of Rural Youth under NABARD Project (Plan)	(O) 10.00 (R)(-) 1.98 8.02	0	(-) 8.02
87		4250-Capital Outlay on Other Social Services 800-Other Expenditure 02-Creation of ITIs of Excellence in Punjab (Plan)	(O) 14.24 (R)(-) 6.59 7.65	18.02	(+) 10.37
		Total		12987.82	(+) 497.53 (-)1575.77

Abstract

	Number of Cases	Amount (₹ in crore)
Excess expenditure over the appropriation (Sr. No. 1, 15, 16, 18, 20, 23, 24, 25, 27, 36, 37, 38, 57, 63, 64, 82 and 87)	17	497.53
Savings out of the appropriation	70	1575.77
Total	87	2073.30

	Number of Cases	Amount (₹ in crore)
Excess cases more than ₹ 10 crore		
Sr. No. 15, 16, 18, 20, 27, 37, 38, 57, 63 and 87	10	471.63
Savings cases more than ₹ 10 crore		
Sr. No. 17, 21, 22, 26, 31, 32, 34, 41, 47, 48, 54, 65, 66, 67, 70, 71, 72, 73, 79, 84 and 85	21	1405.96
Total	31	1877.59

Appendix 2.5
(Referred to in paragraph 2.2.10, Page 48)

**Statement of grants/appropriations in which savings exceeding ₹ one crore
were not surrendered**

(₹ in crore)

	Number and Name of grant/appropriation	Savings
Revenue (Voted)		
1	07-Excise and Taxation	14.72
2	11-Health and Family Welfare	112.45
3	12-Home Affairs and Justice	38.39
4	13-Industries	104.34
5	15-Irrigation and Power	333.03
6	16-Labour and Employment	9.45
7	17-Local Government, Housing and Urban Development	232.77
8	18-Personnel and Administrative Reforms	4.48
9	19-Planning	24.61
10	22-Revenue and Rehabilitation	269.04
11	23-Rural Development and Panchayats	283.38
12	24-Science, Technology and environment	12.72
13	26-State Legislature	2.61
14	27-Technical Education and Industrial Training	2.93
15	28-Tourism and Cultural Affairs	5.48
16	29-Transport	19.91
Capital (Voted)		
17	2-Animal Husbandry and Fisheries	10.58
18	10-General Administration	22.21
19	11-Health and Family Welfare	121.87
20	13-Industries	90.41
21	16-Labour and Employment	2.31
22	17-Local Government, Housing and Urban Development	410.26
23	18-Personnel and Administrative Reforms	2.50
24	19-Planning	97.24
25	22-Revenue and Rehabilitation	8.55
26	23-Rural Development and Panchayats	123.97
27	24-Science, Technology and Environment	8.46
28	28-Tourism and Cultural Affairs	43.12
29	29-Transport	4.37
Revenue (Charged)		
30	8-Finance	377.79
31	12-Home Affairs and Justice	17.56
32	21-Public Works	3.00
Total		2814.51

Appendix 2.6
(Referred to in Paragraph 2.2.10, Page 48)

Details of grants/appropriations in which savings of ₹ 10 crore and above in each case was not surrendered

(₹ in crore)

	Number and name of grant/Appropriation	Savings	Savings surrendered	Savings not surrendered
1	2	3	4	5
Revenue (Voted)				
1.	01-Agriculture and Forests	164.51	43.29	121.22
2.	02-Animal Husbandry and Fisheries	58.18	4.34	53.84
3	04-Defence Services Welfare	10.30	0.22	10.08
4	05-Education	475.76	19.94	455.82
5	06-Elections	25.11	9.47	15.64
6	9-Food and Supplies	304.82	1.52	303.30
7	10-General Administration	23.69	12.17	11.52
8	25- Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	312.38	11.80	300.58
Capital (Voted)				
9	05-Education	110.55	0.87	109.68
10	12-Home Affairs and Justice	60.83	10.87	49.96
11	21-Public Works	518.10	125.30	392.80
12	27-Technical Education and Industrial Training	113.22	68.42	44.80
Capital (Charged)				
13	8-Finance	1054.26	459.73	594.53
	Total	3231.71	767.94	2463.77

Appendix 2.7
(Referred to in paragraph 2.2.12, page 48)

**List of Re-appropriation orders which were not accepted by the
Accountant General (A&E), Punjab**

	Grant No.	Gross amount of re-appropriation order (₹ in crore)	Authority by which order was issued	Brief reasons for rejections
1	1-Agriculture and Forests	11.62	Financial Commissioner and Secretary to Government of Punjab, Forest Department, Chandigarh	(i) Re-appropriation order was not according to Revised Estimates (ii) Re-appropriation order had not been properly classified (iii) Surrender/Withdrawal used without prior permission of the Finance Department.
2	5-Education	0.01	Principal Secretary, Higher Education and Language Department, Punjab, Chandigarh	(i) Total of re-appropriation order in respect of "from" and "To" sides did not tally (ii) Surrender/Withdrawal used without prior permission of the Finance Department
3	7-Excise and Taxation	0.36	Financial Commissioner and Secretary to Government of Punjab, Excise and Taxation, Chandigarh	(i) Re-appropriation order was not according to Revised Estimates (ii) Total of re-appropriation order in respect of "from" and "To" sides did not tally
4	11-Health and Family Welfare	87.30	Pr. Secretary to Government of Punjab, Health and Family Welfare, Chandigarh	(i) Re-appropriation order was not according to Revised Estimates (ii) Re-appropriation order made to the New Scheme. (iii) Total of re-appropriation order in respect of "from" and "To" sides did not tally
5	13-Industries	2.53	Additional Secretary to Government of Punjab, Department of Industry and Commerce, Punjab, Chandigarh	(i) Total of re-appropriation order in respect of "from" and "To" sides did not tally (ii) Re-appropriation order was not according to Revised Estimates (iii) Surrender/Withdrawal used without prior permission of Finance Department (iv) Reason for saving as well as excess were not cogent and convincing.

6	17-Local Government, Housing and Urban Development	6.10	Pr. Secretary to Government of Punjab, Department of Local Government, Housing and Urban Development, Chandigarh	(i)Re-appropriation order had not been properly classified (ii)Re-appropriation order was not according to Revised Estimates (iii) Reasons for saving as well as excess were not cogent and convincing.
7	17-Local Government, Housing and Urban Development	3.25	Pr. Secretary to Government of Punjab, Department of Local Government, Housing and Urban Development, Chandigarh	(i)Re-appropriation order had not been properly classified (ii)Re-appropriation order was not according to Revised Estimates (iii) Reasons for saving as well as excess were not cogent and convincing.
8	22-Revenue and Re-habilitation	172.30	Financial Commissioner and Secretary to Government of Punjab, Department of Revenue and Rehabilitation, Chandigarh	(i)Re-appropriation order had not been properly classified (ii) Reasons for saving as well as excess were not cogent and convincing. (iii)Re-appropriation order was not according to Revised Estimates
9	27-Technical Education and Industrial Training	11.95	Principal Secretary, Technical Education and Industrial Training, Punjab, Chandigarh	(i)Total of re-appropriation order in respect of “from” and “To” sides did not tally (ii)Re-appropriation order was not according to Revised Estimates (iii)Surrender/Withdrawal used without prior permission of Finance Department
10	28-Tourism and Cultural Affairs	24.69	Principal Secretary to government of Punjab, Department of Tourism and Cultural Affairs, Chandigarh	(i)Re-appropriation order had not been properly classified (ii)Surrender/Withdrawal used without prior permission of Finance department (iii)Re-appropriation order made to the New Scheme.
11	29-Transport	32.35	Secretary to Government Punjab, Department of Transport, Chandigarh	(i)Re-appropriation order was not according to Revised Estimates (ii)Department-wise break-up not shown separately. (iii)Total of re-appropriation order in respect of “from” and “To” sides did not tally (iv)Surrender/Withdrawal used without prior permission of Finance Department
Total		352.46		

Appendix 2.8
(Referred to in Paragraph 2.3.1 (i), page 50)

Statement showing huge savings in the grant numbers 9 and 25

(₹ in crore)

	Name of Scheme	Original Grant	Expenditure	Savings
1.	3456-Civil Supplies, 800-Other Expenditure, 08-Distribution of wheat and pulses to BPL Families at subsidized rates, 01-Atta Dal Scheme	300	..	-300
2.	2225-Welfare of SC, ST and Other Backward Classes - 01-Welfare of SC - 789-Special Component Plan for SC- 36-Attendance Scholarship to SC's Primary Girl Students (Social Security Fund)-(Plan)	18.00	..	-18.00
3.	03-Welfare of Backward Classes - 77-Education - 10-Pre-Matric Scholarship for Students belonging to the Minority Communities- (CSS)	12.93	..	-12.93
4.	16-Babu Jagjiwan Ram Chhatrawas Yojana- Construction of Hostels for SC Girls in School/Colleges- (CSS)	8.00	..	-8.00
5.	01- Welfare of SC - 789-Special Component Plan for SC 28- New Courses Vocational Training in ITIs for SC Students (Staff Expenditure, Scholarship to SC Students etc.) (ACA)- (Plan)	4.00	..	-4.00
6.	45-Providing Infrastructure facilities in Border Districts Villages/Block having 50% or more SC Populations- (CSS)	2.50	..	-2.50
7.	33-Share Capital Contribution to the Punjab SC Land Development and Finance Corporation Investment- (CSS)	2.40	..	-2.40
8.	277-Education - 03Hostel for Boys and Girls in Schools and Colleges-	1.33	..	-1.33
9.	789-Special Component Plan for SC- 11-Implementation of Scheduled (CSS) Castes Assistance Programmes at District Headquarters-Placing the Funds at the disposal of Deputy Commissioners-	2.00	..	-2.00
10.	03-Welfare of Backward Classes - 277-Education - 06-Pre-Matric Scholarship for OBC Students- (CSS)	2.00	..	-2.00
11.	06-Pre-Matric Scholarship for OBC Students- (Plan)	2.00	..	-2.00
12.	01-Welfare of Scheduled Castes- 289-Special Component Plan for Scheduled Castes - 15-Removal of untouchability under programme for implementation of PCR Act, 1995-(CSS)	1.00	..	-1.00
13.	15-Removal of untouchability under programme for implementation of PCR Act, 1995- (Plan)	1.00	..	-1.00
14.	30-Encouragement award to SC Girl Students for pursuing 10+2 Education- (Plan)	1.00	..	-1.00
15.	37-Reimbursement of Fee to the Meritorious SC Students admitted in the Private/Public Schools- (Plan)	1.00	..	-1.00

16.	03-Welfare of Backward Classes - 190-Assistance to Public Sector and Other Undertakings 05-Grant-in-aid to BACKFINCO under one time Settlement Scheme- (Plan)	1.00	..	-1.00
17.	277Education - 17-Free Coaching for Scheduled Castes and Other Backward Classes Students- (CSS)	1.00	..	-1.00
18	2235 Welfare of SC - 01- 789-Special Component Plan for SC- 05- Introduction of Jan Shree Bima Yojana for upliftment of Weaker Section of the Society- (Plan)	2.40	..	-2.40
19.	102-Child Welfare - 14-Introduction of Jan Shree Bima Yojana for Upliftment of Economically Weaker Section of the Society- (Plan)	1.60	..	-1.60
Total		365.16		-365.16

Appendix 3.1
(Referred to in Paragraph 3.1.1, page 55)

Outstanding utilisation certificates as on 31 March 2010

(₹ in lakh)

Sr. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificates			
					Received		Outstanding	
			Number of UCs	Amount	Number of UCs	Amount	Number of UCs	Amount
1	2	3	4	5	6	7	8	9
1	Rural Development and Panchayat	2001-02	1	2871.50	-	2565.50	1	306.00
		2006-07	28	9406.83	25	1551.06	3	7855.77
		2009-10	10	3406.28	-	-	10	3406.28
2	Education	2007-08	4	1469.86	-	-	4	1469.86
		2008-09	202	10320.94	197	9701.72	5	619.22
		2009-10	146	8634.41	-	-	146	8634.41
3	Social Welfare	2006-07	2	141.39	-	-	2	141.39
4	Family Welfare	2005-06	2	38.29	2	38.29	-	-
		2006-07	1	90.00	-	-	1	90.00
5	Personnel	2008-09	1	6.50	1	6.50	-	-
6	Health	2007-08	2	311.42	2	311.42	-	-
		2008-09	5	425.97	5	425.97	-	-
		2009-10	22	2301.33	7	626.16	15	1675.17
7	Planning	2009-10	2	5.11	1	0.11	1	5.00
8	Animal Husbandry	2009-10	1	5.00	-	-	1	5.00
9	Justice	2009-10	5	320.29	4	294.94	1	25.35
10	Power	2009-10	1	2393.00	1	2393.00	-	-
11	Environment	2009-10	4	46.42	-	-	4	46.42
Total			439	42194.54	245	17914.67	194	24279.87

Appendix 3.2
(Referred to in Paragraph 3.2, Page 56)

**Status of the Accounts and the Separate Audit Reports of the autonomous bodies
as on 31 August 2010**

Sr. No.	Name of body	Period of entrustment	Year upto which accounts were rendered	Period upto which Separate Audit Report is issued and date of issue		Placement of Separate Audit Report in the Legislature	Delay in submission of accounts		
				Year	Date of issue		Delayed Account	Date of receipt	Delay (Years-Months)
(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)
1	Punjab Legal Service Authority, Chandigarh	As per Act	2008-09 02.09.2009	2006-07 2007-08 2008-09	15.05.2008 02.09.2009 15.12.2009	2006-07, 2007-08 and 2008-09 yet to be presented.	2008-09	2.9.09	0-2
2	Punjab Khadi & Village Ind. Board, Chandigarh	2008-2012	2008-09 01.07.2010	2003-04 2004-05 2005-06 2006-07 2007-08	25.01.2010 18.02.2010 17.03.2010 20.04.2010 22.09.2010	2003-04 placed on 13.03.2010. SAR for 2004-05 to 2007-08 are yet to be presented.	2003-04 2004-05 2005-06 2006-07 2007-08 2008-09	15.9.09 -do- -do- 13.10.09 25.5.10 1.7.10	5-2 4-2 3-2 2-3 1-10 1-0
3	Punjab State Human Rights Commission, Chandigarh.	As per Act	2008-09* 20-08-2010	1999-2000 2000-01 2001-02 2002-03 2003-04	24.02.2009 15.05.2009 28.07.2009 24.02.2010 09.03.2010	1999-2000 to 2003-04 yet to be presented.	2002-03 2003-04 2004-05 2005-06 2006-07 2007-08 2008-09	8.9.09 22.9.09 20.8.10 -do- -do- -do- -do-	6-2 5-2 5-1 4-1 3-1 2-1 1-1
4	Punjab Labour Welfare Board, Chandigarh	March 2005 to 2010	2001-02 24.08.2009	2000-01 2001-02	26.11.2009 24.02.2010	Yet to be presented	2001-02 2002-03 to 2008-09	24.8.09 Pending (seven accounts)	7-1 Between 7-2 and 1-2
5.	Pushpa Gujral Science City, Kapurthala	March 2010	2008-09 28.06.2010	2007-08 2008-09	28.07.2009 26.08.2010	Not to be placed in State Legislature	2008-09	28.6.10	0-11

* 2004-05 to 2008-09 (5 annual accounts) were submitted simultaneously on 20.8.2010.

Note - Delay in submission of Accounts is to be worked out from 30th June of respective B/S Year.

Appendix 3.3
(Referred to in Paragraph 3.4, Page 58)

Statement showing age profile of cases of mis-appropriations, theft and losses etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount	Nature of the cases	Number of cases	Amount
0-5	92	104.11	Theft	5	10.81
			Misappropriation/ Loss of material	87	93.30
5-10	0	0	Theft	0	0.00
			Misappropriation/ Loss of material	0	0.00
10-15	0	0	Theft	0	0.00
			Misappropriation/ Loss of material	0	0.00
15-20	4	0.66	Theft	2	0.07
			Misappropriation/ Loss of material	2	0.59
20-25	2	7.29	Theft	0	0.00
			Misappropriation/ Loss of material	2	7.29
25 and above	2	4.51	Theft	0	0.00
			Misappropriation/ Loss of material	2	4.51
Total	100	116.57	Theft	7	10.88
			Misappropriation/ Loss of material	93	105.69

Appendix 3.4
(Referred to in Paragraph 3.4.1, Page 59)

Cases of losses written off during 2009-10

(₹ in lakh)

Sr. No.	Brief Particulars	Authority sanctioning write off	No. of cases	Amount
1	Principal / interest on loans and advances	Principal Secretary to Government of Punjab, Home Affairs and Justice Department	26	64.18
2	Death of animals	Director General of Police	20	3.35
3	Principal / interest on loans and advances		2	1.24
4	Tents		1	15.72
5	Riffle		1	0.03
Total			50	84.52

Say ₹ 0.85 crore.

Appendix 3.5
(Referred to in Paragraph 3.5.3, Page 61)

**Details of non-utilization of Government of India funds during the year
2009-10**

(₹ in crore)

Head of Account	Name of scheme	Grant released by GOI	Expenditure	Balance	Detailed reasons for unspent balance
4217 Capital Outlay on Urban Development	CS 4/UD.16 Jawaharlal Nehru National Urban Renewal Mission 50:20:30 JNNURM (i) Urban Infrastructure and Governance(UG)	52.37	52.37	--	--
	CS 4/UD1/UD 16 JNNURM (ii) Basic Services to Urban Poor(BSUP) 50:20:30	8.31	8.31	--	--
	CS4/UD1/UD 16 JNNURM(iii) Urban Infrastructure Dev. Scheme for Small and Medium Town (UIDSSMT) 80:10:10	83.67	83.67	--	--
	CS 4/UD1/UD 16 JNNURM (iv) Integrated Housing and Slum Dev. Programme (IHSDP) 80:10:10	3.54	3.54	--	--
	Total	147.89	147.89	--	--
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	(2) Scheme for setting up of Institutes for Training to SC candidates in Stenography	0.51	0.40	0.11	Bill was not cleared by treasury
	(3) Training of Unemployed SC as light/heavy vehicles drivers for 300 persons	0.85	--	0.85	Bill was not cleared by treasury
	(4) Capital Subsidy under Bank Tie-up Loaning Programme to BPL SC through PSCFC	10.00	5.00	5.00	₹ 5.00 crore not released by FD
	(7) Providing of Equipment and Raw Material in 24 Training cum production Centres of Welfare Department	0.29	--	0.29	Bill was not cleared by treasury
	(8) Strengthening of 108 community centers for providing equipments and raw material	0.64	--	0.64	Bill was not cleared by treasury
	10(9) Formulation/Monitoring/ Review & Implementation of SCP (a) Computerization of Directorate of SCP (Infrastructure & Staff)	0.10	0.08	0.02	The expenditure incurred as per payment on salary and medical expenses
	SCOP(S)1/SC 4.1 Removal of untouchability under programme for implementation of PCR Act, 1955	0.76	--	0.76	Not released by State Govt.
	Surveys'/Analysis of SCA schemes	0.05	--	0.05	Bill not cleared by treasury
	Setting up of motoring cell for survey/study and analysis in dte of SCSP	0.20	--	0.20	Not cleared by treasury
	CS(MW)1 Merit-cum-Means Based Scholarship to Students Belonging to Minority Communities 100%	5.14	--	5.14	Not cleared by Finance Department
	CS(MW)2 Scheme of Post Matric Scholarship for Students Belonging to the Minority Communities 100%	10.81	--	10.81	Bills not cleared by treasury
	CS(MW)3 Pre-Matric Scholarship for Students belonging to the Minority Communities 75:25	15.10	--	15.10	State Govt. not released funds
	Total	44.45	5.48	38.97	

2210 Medical and Public Health	National Iodine Deficiency Disorder Control Programme 100%	0.14	0.03	0.11	Bill not passed by the treasury
	CS 19 Strengthening of Enforcement Mechanism for Quality Control of Ayurveda Sidha and Unanai Drugs 100%	0.01	--	0.01	Not released by State Govt.
	CS 20 Strengthening of Drug Testing Laboratory Patial 100%	0.10	0.02	0.08	Due to recruitment sep 2009 salary
	Specialty Clinics of ISM (Ayurveda) in distt. Hospitals 100%	1.20	--	1.20	GOI released ₹ 1.20 crore on 3.8.06. Amount not utilized due to lengthy process.
	CS 29 Establishment of specialty Clinics/Treatment of ISM&H Wings in Allopathic. Hospitals	0.10	0.03	0.07	Only amount of ME & OE is pending
	CS 30 Establishment of ISM&H Wings in District. Allopathic Hospitals	0.70	0.20	0.50	Bills not passed by the treasury
	CS 32 Establishment of Specialized Therapy Centre with Hospitalized Facilities for Homeopathy	0.22	0.04	0.18	Only amount of ME & OE is pending
	CS 6 Institute of Mental Health- Amritsar	0.14	0.02	0.12	Bills not passed by the treasury
	CS 1 National Malaria Eradication Programme(Urban) 50:50	0.25	0.01	0.24	Due to late receipt of funds from GOI
	Total	2.86	0.35	2.51	
	Grand Total	195.20	153.72	41.48	

Appendix 3.6
(Referred to in Paragraph 3.5.4, Page 62)

**Statement showing Abstract Contingent Bills (under head 2245) not marked
by the Treasury Officer in red ink as AC bills**

Sr. No.	Name of the DDO	Name of the Treasuries	Month in which bill drawn	Amount (₹)
1.	Sub Divisional Magistrate Abhohar	Abhohar	1-03/10	289680
2.	Sub Divisional Magistrate Abhohar	Abhohar	2-03/10	136320
3.	Sub Divisional Magistrate Abohar	Abohar	2-12/09	126350
4.	District Revenue Officer Amritsar	Amritsar	1-04/09	3699200
5.	District Revenue Officer Amritsar	Amritsar	2-04/09	7260800
6.	District Revenue Officer Amritsar	Amritsar	3-04/09	3558200
7.	District Revenue Officer Amritsar	Amritsar	4-04/09	1844800
8.	Deputy Commissioner Amritsar	Amritsar	1-07/09	500000
9.	District Revenue Officer Amritsar	Amritsar	2-06/09	57800
10.	Deputy Commissioner Faridkot	Faridkot	1-07/09	127125
11.	District Revenue Officer, Fatehgarh Sahib	Fatehgarh Sahib	1-4/09	6476240
12.	District Revenue Officer, Fatehgarh Sahib	Fatehgarh Sahib	2-4/09	14845285
13.	Deputy Commissioner Fatehgarh Sahib	Fatehgarh Sahib	2-06/09	128499
14.	Deputy Commissioner, Fatehgarh Sahib	Fatehgarh Sahib	2-07/09	75311
15.	District Revenue Officer Fatehgarh Sahib	Fatehgarh Sahib	1-06/09	60470
16.	Sub Divisional Magistrate Ferozepur	Ferozepur	1-7/09	9529667
17.	Sub Divisional Magistrate Ferozepur	Ferozepur	2-07/09	34470333
18.	Deputy Commissioner Ferozepur	Ferozepur	1-12/09	1181850
19.	Sub Divisional Officer Zira	Ferozepur	4-06/09	51000
20.	Sub Divisional Officer Ferozepur	Ferozepur	1-10/09	5533882
21.	Sub Divisional Magistrate Gurdaspur	Gurdaspur	1-08/09	66250
22.	Deputy Commissioner 1 Hoshiarpur	Hoshiarpur	3-07/09	500000
23.	Deputy Commissioner Hoshiarpur	Hoshiarpur	4-07/09	2700000
24.	Deputy Commissioner Hoshiarpur	Hoshiarpur	1-12/09	58369757
25.	Deputy Commissioner Hoshiarpur	Hoshiarpur	2-12/09	6564917
26.	Deputy Commissioner Hoshiarpur	Hoshiarpur	3-12/09	18798000
27.	Deputy Commissioner Hoshiarpur	Hoshiarpur	1-01/10	7834000

28.	Deputy Commissioner I Hoshiarpur	Hoshiarpur	2-01/10	3410000
29.	Deputy Commissioner Hoshiarpur	Hoshiarpur	3-01/10	281586
30.	Deputy Commissioner I Hoshiarpur	Hoshiarpur	4-01/10	190000
31.	Deputy Commissioner Hoshiarpur	Hoshiarpur	3-03/10	93327600
32.	Deputy Commissioner Hoshiarpur	Hoshiarpur	2-06/09	63454
33.	District Revenue Officer Hoshiarpur	Hoshiarpur	1-06/09	50000
34.	Deputy Commissioner Jalandhar	Jalandhar	1-05/09	3800000
35.	Deputy Commissioner Jalandhar	Jalandhar	2-05/09	4912000
36.	Deputy Commissioner Jalandhar	Jalandhar	3-07/09	138820
37.	Deputy Commissioner Jalandhar	Jalandhar	4-07/09	294993
38.	Deputy Commissioner Jalandhar	Jalandhar	1-12/09	1944000
39.	Deputy Commissioner Jalandhar	Jalandhar	2-12/09	4107000
40.	Deputy Commissioner Jalandhar	Jalandhar	3-02/10	100000
41.	Deputy Commissioner Jalandhar	Jalandhar	2-07/09	52594
42.	Deputy Commissioner Kapurthala	Kapurthala	3-06/09	100000
43.	District Revenue Officer Kapurthala	Kapurthala	2-06/09	62560
44.	Deputy Commissioner Ludhiana	Ludhiana	1-06/09	4024600
45.	Deputy Commissioner Ludhiana	Ludhiana	2-06/09	15772400
46.	Sub Divisional Officer Mansa	Mansa	1-06/09	117500
47.	District Revenue Officer Moga	Moga	1-4/09	2679160
48.	District Revenue Officer Moga	Moga	2-4/09	740340
49.	District Revenue Officer Moga	Moga	1-05/09	126733
50.	District Revenue Officer Moga	Moga	2-05/09	59640
51.	District Revenue Officer Moga	Moga	1-08/09	150000
52.	District Revenue Officer Moga	Moga	1-10/09	65000
53.	Deputy Commissioner Muktsar	Muktsar	1-07/09	100000
54.	Deputy Commissioner Muktsar	Muktsar	3-07/09	29914500
55.	Deputy Commissioner Muktsar	Muktsar	4-07/09	94775
56.	Deputy Commissioner Muktsar	Muktsar	1-10/09	500000
57.	Deputy Commissioner Nawan Sahar	Nawan Sahar	1-06/09	41970
58.	Deputy Commissioner Nawan Sahar	Nawan Sahar	206/09	274186
59.	Deputy Commissioner Shaheed Bhagat Singh Nagar	Nawan Shahr	1-07/09	500000
60.	Deputy Commissioner Shaheed Bhagat Singh Nagar	Nawan Shahr	2-07/09	500000
61.	Sub Divisional Magistrate Patiala	Patiala	6-07/09	2348000
62.	Sub Divisional Magistrate Patiala	Patiala	1-08/09	100000
63.	District Revenue Officer Patiala	Patiala	1-01/10	1434775
64.	Sub-Divisional Magistrate Patiala	Patiala	4-07/09	79400

65.	Sub Divisional Magistrate Patran	Patran	7-07/09	29737000
66.	Sub Divisional Magistrate Patran	Patran	1-12/09	138027
67.	Sub Divisional Magistrate Rajpura	Rajpura	5-07/09	24746000
68.	Sub Divisional Magistrate Rajpura	Rajpura	2-08/09	100000
69.	Sub Divisional Magistrate Rajpura	Rajpura	2-07/09	71400
70.	Sub Divisional Magistrate Rampura Phul	Rampura Phul	1-05/09	117500
71.	Deputy Commissioner Roopnagar	Roopnagar	1-09/09	500000
72.	Deputy Commissioner Sangrur	Sangrur	1-05/09	1243200
73.	Deputy Commissioner Sangrur	Sangrur	2-05/09	3355800
74.	Deputy Commissioner Sangrur	Sangrur	1-06/09	31870
75.	Deputy Commissioner Sangrur	Sangrur	2-06/09	67784
76.	Deputy Commissioner Sangrur	Sangrur	1-09/09	500000
77.	Deputy Commissioner Sangrur	Sangrur	1-03/10	100000
78.	Deputy Commissioner Sangrur	Sangrur	2-06/09	67724
79.	Deputy Commissioner SAS Nagar	SAS Nagar	1-06/09	98600
80.	Deputy Commissioner SAS Nagar	SAS Nagar	2-06/09	46400
81.	Deputy Commissioner Taran Taran	Taran Taran	1-08/09	1000000
82.	Deputy Commissioner Taran Taran	Taran Taran	3-08/09	244800
83.	Deputy Commissioner Taran Taran	Taran Taran	1-12/09	609900
84.	Deputy Commissioner Taran Taran	Taran Taran	4-08/09	115200
85.	Deputy Commissioner Taran Taran	Taran Taran	6-08/09	500000
86.	Deputy Commissioner Taran Taran	Taran Taran	7-08/09	103445
87.	Sub Divisional Magistrate Zira	Zira (Ferozepur)	5-06/09	4455761
88.	Sub Divisional Magistrate Zira	Zira (Ferozepur)	6-06/09	10196239
Total				435389972

Appendix 3.7
(Referred to in Paragraph 3.5.4, page 62)

**Statement showing Abstract Contingent Bills (under head 2070) not marked
by the Treasury Officer in red ink as AC bills**

Sr. No.	Name of the DDO	Name of Treasury	Voucher No. & Date	Amount (₹)	Weather DC bills received	Remarks
1.	Supervisor Hospitality Department Chandigarh	Chandigarh	159-02/10	2600000	No	Money was drawn in advance for making arrangement for all India Whips Conference for boarding and lodging of the parliamentary Committee
2.	Supervisor Hospitality Department Chandigarh	---- do ---	184-02/10	900000	No	---- do ---
3.	Supervisor Hospitality Department Chandigarh	---- do ---	161-02/10	300000	Yes Vr. No 308 Dt. 03/10	--- do --
4.	Supervisor Hospitality Department Chandigarh	-----do ---	174-02/10	175000	No	---- do---
				3975000		

Appendix 4.1

Glossary of terms used in the Report

Terms	Definition
Appropriation Accounts	Appropriation Accounts present the total amount of funds (original and supplementary) authorized by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-a-vis</i> the actual expenditure incurred against each and the unspent provision or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularization by the Legislature.
Autonomous bodies	Autonomous bodies (usually registered societies or statutory corporations) are set up whenever it is felt that certain functions need to be discharged outside the governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Average interest paid by the State	$\text{Interest payment} / ((\text{Amount of previous year's fiscal liabilities} + \text{current year's fiscal liabilities}) / 2) \times 100$
Balance from current revenue (BCR)	Revenue receipts minus all plan grants and non-plan revenue expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of avoidance of debt
Buoyancy of a parameter	Rate of growth of the parameter/GSDP growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of growth of parameter (X)/Rate of growth of parameter (Y)
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the executive has limited control.
Consolidated fund of the State (CFS)	The fund constituted under Article 266 (1) of the Constitution of India, into which all receipts, revenue and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans etc.).
Contingency fund	Legislative Assembly has by law established a contingency fund in the nature of an imprest into which such sums as may be determined by such law are paid from time to time and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorization of such expenditure by Legislative Assembly by law under Article 115 or Article 116 of the Constitution of India.
Contingent liability	Contingent liabilities may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public and merit goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation
Debt stabilization	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the Debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate- interest rate) and quantum spread (debt x rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, Debt-GSDP ratio would be constant or debt would stabilize eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, Debt-GSDP ratio would be rising and in case it is positive, Debt-GSDP ratio would eventually be falling.

Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Development expenditure	Expenditure on Social Services + Economic Services.
Fiscal deficit	Revenue expenditure + Capital expenditure + Net loans and advances-Revenue receipts - Miscellaneous Capital receipts.
Fiscal liabilities	Internal debt (market loans, loans from NSSF and loans from other financial institutions), loans and advances from GOI, the liabilities arising from the transactions in the Public Account of the State.
Interest received as <i>per cent</i> to loans outstanding	Interest received [(opening balance + closing balance of loans and advances)/2]x100
Interest spread	GSDP growth rate-average interest rate.
Internal debt	Internal debt comprises of regular loans from the public in India, also termed 'Debt raised in India' and credited to the consolidated fund.
Net availability of borrowed funds	Ratio of the debt redemption (Principal+Interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption indicating the net availability of borrowed funds.
Primary deficit	Fiscal deficit-interest payments
Primary expenditure	Primary expenditure of the State defined as the total expenditure net of the interest payments. It indicates the expenditure incurred on the transactions undertaken during the year.
Public Accounts committee	A committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India, the appropriation accounts of the State, the annual finance accounts of the State or such other reports/accounts or financial matters as are laid before it or which the committee deems necessary to scrutinize.
Quantum spread	Debt stock x Interest spread
Rate of growth (ROG)	[(Current year amount /Previous year amount)-1]x100
Re-appropriation	The transfer of funds from one primary unit of appropriation to another such unit.
Revenue deficit	Revenue receipt - Revenue expenditure
Sinking fund	A fund for which the government sets aside money over time, in order to retire its debt.
State implementing agency	Any organization/institution including non-governmental organization which is authorized by the State Government to receive the funds from the Government of India for implementing specific programmes in the State, e.g. State implementation society for Sarva Siksha Abhiyan and State Health Mission for National Rural Health Mission, etc.
Sufficiency of non-debt receipts	Adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.
Supplementary grants	If the amount authorized by any law made in accordance with the provisions of Article 114 of the Constitution of India to be expended for a particular service for the current financial year is found to be insufficient for the purpose or when a need has arisen during the current financial year for additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115 (1) of the Constitution of India.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.

Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head “8658-Suspense Account” in the sector “L-Suspense and Miscellaneous” of the Accounts. A service receipt of which full particulars are not given must not be taken to the head “Suspense Account” but should be credited to the minor head “Other Receipt” under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars. (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance).
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