

Appendices

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.	2010-2011		2.77 crore
3 (a)	Density of Population (as per 2001 census) (All India Density = 325 persons per Sq.Km.)			484 sq. km.
(b)	Density of Population (as per 2011 census) (All India Density = 382 persons per Sq.Km.)			550 Sq. km.
4	Population below poverty line (All India Average = 27.5 per cent)			8.4 per cent
5 (a)	Literacy (as per 2001 census) (All India Average = 64.8 per cent)			69.65 per cent
(b)	Literacy (as per 2011 census) (All India Average = 74.04 per cent)			76.68 per cent
6	Infant mortality (per 1000 live births) (All India Average = 50 per 1000 live births)			38
7	Life Expectancy at birth. (All India Average =63.5 years)			69.4 years
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) 2010-2011 at current prices			₹ 228754 crore
10	Per capita GSDP CAGR (2001-02 to 2010-11)		Punjab	9.71 per cent
			Other General Category States	11.32 per cent
11	GSDP CAGR (2001-02 to 2010-11)		Punjab	12.43 per cent
			Other General Category States	14.68 per cent
12	Population Growth (2001 to 2011)		Punjab	13.73 per cent
			Other General Category States	17.56 per cent
B. Financial Data				
Sr. No.	Particulars		Figures (in Per cent)	
			2001-02 to 2009-10	
			General Category States	Punjab
		CAGR		Punjab
	a.	of Revenue Receipts.	15.20	12.03
	b.	of Own Tax Revenue.	14.53	12.12
	c.	of Non Tax Revenue.	13.87	8.42
	d.	of Total Expenditure.	13.53	9.09
	e.	of Capital Expenditure.	22.61	10.37
	f.	of Revenue Expenditure on Education.	12.73	8.98
	g.	of Revenue Expenditure on Health.	11.97	5.94
	h.	of Salary and Wages	11.45	7.46
	i.	of Pension.	14.09	15.84
				19.90

Source: Financial data is based on figures in Finance Accounts. BPL (Planning Commission & NSSO data, 61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%202021.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, 2010-11), Infant mortality rate (SRS Bulletin January, 2011), 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).

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

Appendix 1.2
(Referred to in paragraph 1.1, page 1)

**Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003
(amended upto March, 2011)**

The Government of Punjab had enacted the Punjab Fiscal Responsibility and Budget Management Act, 2003 (amended upto March 2011) to ensure prudence in fiscal management and to achieve fiscal stability in the State. To improve the fiscal position and to bring fiscal stability, the Act envisages progressive elimination of the revenue deficit, reduction in fiscal deficit and prudent debt management consistent with fiscal sustainability. The Act also provides for greater fiscal transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and matters connected therewith or thereto. The Act, as amended, prescribed the following fiscal targets for the State:

- a) contain fiscal deficit as *per cent* of Gross State Domestic Product (GSDP) at 3.5 *per cent* in the financial years 2010-11, 2011-12, 2012-13 and at three *per cent* in the financial years 2013-14 and 2014-15 and maintain thereafter;
- b) reduce the revenue deficit as *per cent* of GSDP so as to bring it down to 1.8 *per cent* in the financial year 2011-12, 1.2 *per cent* in the financial year 2012-13, 0.6 *per cent* in the financial year 2013-14 and zero *per cent* or surplus in the financial year 2014-15 and maintain surplus thereafter;
- c) bring down its debt as *per cent* of GSDP to 42.5 *per cent* in the financial year 2010-11, 41.8 *per cent* in the financial year 2011-12, 41.00 *per cent* in the financial year 2012-13, 39.8 *per cent* in the financial year 2013-14 and 38.7 *per cent* in the financial year 2014-15;
- d) cap the outstanding guarantees on long term debt to 80 *per cent* of the revenue receipts of the previous year. Guarantees on short term debt were to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

The Thirteenth Finance Commission (ThFC) in its report has recommended a revised roadmap for Fiscal Consolidation for States to reduce its fiscal deficit to three *per cent* of GSDP by the year 2014-15, maintain it at that level thereafter, reduce revenue deficit to zero or surplus by 2014-15 and bring down its debt as *per cent* of GSDP to 38.7 *per cent* by 2014-15. State was also asked to amend FRBM Act, 2003 to conform to these targets. The State Government has amended the FRBM Act, 2011 (Amendment) duly approved by the State legislature and the Fiscal Consolidation Roadmap (**Appendix 1.4**) for the years 2010-11 to 2014-15 has been prepared incorporating yearwise annual targets for revenue deficit, fiscal deficit and debt outstanding as per recommendations/guidelines of the commission/Government of India.

Appendix 1.3
(Referred to in paragraph 1.2, page 3)

**Abstract of receipts and disbursements for the year 2010-11 and summarised financial position
of the Government of Punjab as on 31 March 2011**
Part A – Abstract of receipts and disbursements for the year 2010-11

(₹ in crore)

2009-10	Receipts			2010-11	2009-10	Disbursements			2010-11	
1	2	3	4	5	6	7	Non Plan	Plan	Total	11
		Section-A: Revenue					8	9	10	
22156.58		I-Revenue receipts		27608.47	27407.94	I-Revenue expenditure-	30576.45	2320.73	32897.18	32897.18
	12039.48	(i)-Tax revenue	16828.18		15525.28	General services	18536.78	60.95	18597.73	
	5652.70	(ii)-Non-tax revenue	5330.17		6217.13	Social Services-	5687.78	1573.07	7260.85	
	2144.10	(iii) State's share of Union Taxes and Duties	3050.87		3645.24	-Education, Sports, Art and Culture	3683.50	402.56	4086.06	
	390.31	(iv)Non-Plan Grants	720.81		980.66	-Health and Family Welfare	1053.18	136.66	1189.84	
	1279.25	(v) Grants for State Plan Schemes	954.65		318.34	Water Supply, Sanitation, Housing and Urban Development	321.70	0.00	321.70	
	650.74	(vi) Grants for Central and Centrally Sponsored Plan Schemes	723.79		20.38	-Information and Broadcasting	20.48	3.48	23.96	
					112.98	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	56.85	182.93	239.78	
					91.05	-Labour and Labour Welfare	100.81	8.48	109.29	
					1035.32	-Social Welfare and Nutrition	434.89	838.96	1273.85	
					13.16	-Others	16.37	0.00	16.37	
					5218.62	Economic Services-	5712.23	686.71	6398.94	
					736.29	-Agriculture and Allied Activities	551.03	654.96	1205.99	
					102.41	-Rural Development	100.07	17.32	117.39	
					0.00	-Special Areas Programmes	0.00	0.00	0.00	
					768.66	-Irrigation and Flood Control	920.90	0.00	920.90	
					2874.67	-Energy	3376.24	0.00	3376.24	
					34.54	-Industry and Minerals	102.58	0.64	103.22	
					459.88	-Transport	508.91	0.00	508.91	
					2.21	-Science, Technology and Environment	1.46	1.97	3.43	
					239.96	-General Economic Services	151.04	11.82	162.86	
					446.91	Grants-in-aid Contributions	639.66	0.00	639.66	
						Total	30576.45	2320.73	32897.18	32897.18
5251.36		II. Revenue deficit carried over to Section B		5288.71		Revenue Surplus carried over to Section-B	--	--	--	--
27407.94		Total Section A		32897.18	27407.94					32897.18

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2009-10	Receipts		2010-11	2009-10	Disbursements			2010-11	
					Non Plan	Plan	Total		
		Section-B Others							
269.97		III-Opening Cash balance including Permanent Advances and Cash Balance Investment	225.77	Nil	III Opening Overdraft from Reserve Bank of India	-	-	-	-
0.50		IV – Misc Capital Receipts	0.45	2166.41	IV-Capital Outlay	218.06	2166.03	2384.09	2384.09
				125.70	General Services	60.95	123.81	184.76	
				699.23	Social Services-	4.25	659.21	663.46	
				176.29	-Education, Sports, Art and Culture	0.02	253.46	253.48	
				10.83	-Health and Family Welfare	3.04	37.17	40.21	
				492.62	Water Supply, Sanitation, Housing and Urban Development	0.48	345.51	345.99	
				1.00	-Information and Broadcasting	0.30	0.00	0.30	
				0.00	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.00	3.50	3.50	
				0.46	-Social Welfare and Nutrition	0.41	0.29	0.70	
				18.03	-Others	0.00	19.28	19.28	
				1341.48	Economic Services-	152.86	1383.01	1535.87	
				2.62	-Agriculture and Allied Activities	0.00	17.31	17.31	
				93.11	-Rural Development	70.59	233.30	303.89	
				0.00	-Special Areas Programmes	0.00	0.00	0.00	
				567.44	-Irrigation and Flood Control	73.14	460.47	533.61	
				23.93	Energy	0.00	0.00	0.00	
				0.25	Industry and Minerals	0.01	25.00	25.01	
				558.25	Transport	9.12	574.28	583.40	
				0.00	Science Technology and Environment	0.00	0.00	0.00	
				95.88	General Economic Services	0.00	72.65	72.65	
270.47		TOTAL	226.22	2166.41	TOTAL	218.06	2166.03	2384.09	2384.09
1276.02		V Recoveries of Loans and Advances	597.45	28.84	V-Loans and Advances Disbursed	68.40	0.00	68.40	68.40
	1199.16	-From Power Projects	526.38	--	-For Power Projects	0.00	0.00	0.00	
	68.81	-From Government Servants	69.52	28.84	-To Government Servants	37.40	0.00	37.40	
	8.05	-From others	1.55	0.00	-To Others	31.00	0.00	31.00	

2009-10	Receipts			2010-11	2009-10	Disbursements			2010-11
						Non Plan	Plan	Total	
-	-	VI-Revenue surplus brought down	-		5251.36			5288.71	5288.71
10107.84		VII- Public debt receipts-		10934.37	5308.36				5952.88
	--	-External Debt	-		--	-	-	-	
	7011.22	-Internal debt other than ways and means Advances and Overdraft	6760.60		2109.17	-	-	2154.56	
	3025.22	-Net transactions under Ways and Means Advances	3980.84		3025.22	-	-	3613.01	
	-	-Net transactions under overdraft	-		--	-	-	-	
	71.40	-Loans and Advances from Central Government	192.93		173.97	-	-	185.31	
Nil	-	VIII- Appropriation to Contingency fund	-		Nil	-	-	-	
Nil	-	IX-Amount transferred to Contingency fund			Nil	-	-	-	-
22047.45		X-Public Account Receipts		27654.86	20721.04				25836.98
	2196.52	-Small Savings and Provident funds	2533.13		1347.71	1358.47	0.00	1358.47	
	243.55	-Reserve funds	199.68		35.20	188.01	0.00	188.01	
	15129.06	-Suspense and Miscellaneous	19449.59		15162.88	19441.97	0.00	19441.97	
	1683.45	-Remittances	1596.19		1644.07	1614.86	0.00	1614.86	
	2794.87	-Deposits and Advances	3876.27		2531.18	3233.67	0.00	3233.67	
NIL		XI Closing Overdraft from Reserve Bank of India	Nil	Nil	225.77	-	-	-118.16	-118.16
					--	-	-	-	
					-275.19	-694.28	0.00	-694.28	
					208.96	474.09	0.00	474.09	
					292.00	102.03	0.00	102.03	
33701.78		Total Section-B		39412.90	33701.78				39412.90
61109.72		Total		72310.08	61109.72				72310.08

Appendix 1.3 (continued)
(Referred to in paragraph 1.8.1, page 24)

Part - B - Summarized financial position of the Government of Punjab as on 31 March 2011			
As on 31.03.2010	LIABILITIES		(₹ in crore) As on 31.03.2011
49966.46	Internal Debt -		54940.33
22234.88	Market Loans bearing interest	26763.92	
0.15	Market Loans not bearing interest	0.15	
2.51	Loans from Life Insurance Corporation of India	1.75	
27728.92	Loans from other Institutions	27806.68	
0.00	Ways and Means Advances and Overdrafts from Reserve Bank of India	367.83	
3286.35	Loans and Advances from Central Government -		3296.96
41.02	Non-Plan Loans	40.17	
3197.41	Loans for State Plan Schemes	3215.40	
47.60	Loans for Centrally Sponsored Plan Schemes	41.07	
0.32	Pre 1984-85 Loans	0.32	
25.00	Contingency Fund		25.00
10182.44	Small Savings, Provident Funds, etc.		11357.09
2246.51	Deposits		2882.35
2289.20	Reserve Funds		2300.86
115.93	Remittance Balances		97.26
68111.89	TOTAL		74899.85
	ASSETS		
24703.03	Gross Capital Outlay on Fixed Assets -		27082.90
3832.41	Investments in shares of Companies, Corporations, etc.	3831.96	
20870.62	Other Capital Outlay	23250.94	
2852.90	Loans and Advances -		2323.85
1566.80	Loans for Power Projects	1040.43	
1171.62	Other Development Loans	1201.07	
114.48	Loans to Government servants and Miscellaneous loans	82.35	
0.68	Reserve Fund Investments		0.68
0.77	Advances		0.76
22.58	Suspense and Miscellaneous Balances		14.95
225.07	Cash (excluding investments RF)		-118.86
-	Cash in Treasuries and Local Remittances	-	
-275.19	Deposits with Reserve Bank	-694.28	
208.04	Departmental Cash Balance	473.17	
0.22	Permanent Advances	0.22	
292.00	Cash Balance Investments	102.03	
40306.86	Deficit on Government Account -		45595.57
5251.36	(i) Add Revenue Deficit of the current year	5288.71	
35055.50	Accumulated deficit at the beginning of the year	40306.86	
68111.89	TOTAL		74899.85

Appendix 1.4
(Referred to in paragraph 1.2.2, page 4)

FISCAL CONSOLIDATION ROADMAP FOR THE STATE FOR THE FINANCIAL YEAR 2010-11 TO 2014-15 AS PER RECOMMENDATIONS OF THE THIRTEENTH FINANCE COMMISSION

(₹ in crore)

Item	2009-10 (A/cs)	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6	7
i) Revenue Deficit as percentage of GSDP			1.80	1.20	0.60	0.00
ii) Fiscal Deficit as percentage of GSDP		3.50	3.50	3.50	3.00	3.00
iii) Outstanding Debt to GSDP ratio		42.50	41.80	41.00	39.80	38.70
B. Fiscal Consolidation Roadmap for the State	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
1. Revenue Receipts	22156.58	30475.00	32027.00	35631.00	40194.00	45416.00
i) Share of Central taxes	2144.10	3207.00	3665.00	4398.00	5278.00	6333.00
ii) State's Own Taxes and Duties	12039.48	17396.00	20408.00	23103.00	26170.00	29665.00
a) Sales Tax/VAT (State Share)	7577.49	10000.00	11800.00	13570.00	15606.00	17946.00
b) State Excise	2100.92	2640.00	3250.00	3510.00	3790.00	4094.00
c) Stamps and Registration	1550.94	2500.00	2900.00	3335.00	3835.00	4411.00
d) Motor Vehicle Tax	554.74	700.00	800.00	864.00	933.00	1008.00
e) Electricity Duty	230.13	1520.00	1400.00	1540.00	1694.00	1863.00
f) Land Revenue	15.31	17.00	19.00	21.00	23.00	25.00
g) Entertainment Tax	9.95	19.00	239.00	263.00	289.00	318.00
iii) Non Tax Revenue	5652.70	6568.00	3126.00	3277.00	3439.00	3610.00
a) Interest Receipts	164.69	412.00	177.00	177.00	177.00	177.00
b) Police	51.88	71.00	78.00	86.00	94.00	104.00
c) Other Administrative Services	(-) 1.49	72.00	72.00	79.00	87.00	90.00
d) Misc. General Services	4780.12	4923.00	1657.00	1681.00	1699.00	1718.00
i) Lotteries	4037.39	3851.00	81.00	89.00	98.00	108.00
ii) Deposits/Contributions	21.70	1000.00	1500.00	1500.00	1500.00	1500.00
iii) Guarantee Fee	53.18	71.00	75.00	82.00	91.00	100.00
iv) Others	667.85	1.00	1.00	10.00	10.00	10.00
e) Education, Sports, Art & Culture	35.50	42.00	45.00	49.00	54.00	60.00
f) Medical and Public Health	45.13	68.00	72.00	79.00	87.00	96.00
g) Water Supply and Sanitation	41.26	45.00	50.00	55.00	60.00	67.00
h) Urban Development	80.48	83.00	94.00	103.00	114.00	125.00
i) Major and Medium Irrigation	34.62	300.00	300.00	330.00	363.00	399.00
j) Mining	37.98	60.00	65.00	71.00	79.00	87.00
k) Punjab Roadways	114.55	121.00	133.00	146.00	161.00	177.00
l) Civil Supplies	40.21	50.00	55.00	60.00	67.00	73.00
m) Others	227.77	321.00	328.00	361.00	397.00	437.00
iv) Grants from Centre	2320.30	3304.00	4328.00	4853.00	5307.00	5808.00
a) Non Plan	390.31	634.00	656.00	851.00	942.00	1046.00
i) 13th Finance Commission	0.00	366.00	626.00	818.00	906.00	1006.00

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	2009-10 (A/cs)	2010-11	2011-12	2012-13	2013-14	2014-15
ii) Govt of India	390.31	268.00	30.00	33.00	36.00	40.00
b) State Plan	1279.25	1614.00	1949.00	2107.00	2281.00	2469.00
i) 13th Finance Commission	0.00	42.00	414.00	419.00	424.00	426.00
ii) Govt of India	1279.25	1572.00	1535.00	1688.00	1857.00	2043.00
c) Centrally Sponsored Schemes	612.54	723.00	1469.00	1616.00	1777.00	1955.00
d) Central Plan	38.20	333.00	254.00	279.00	307.00	338.00
v) ARM	0.00	0.00	500.00	0.00	0.00	0.00
Total Revenue Receipts(i+ii+iii+iv+v)	22156.58	30475.00	32027.00	35631.00	40194.00	45416.00
2. Revenue Expenditure	27407.94	34180.00	35406.00	38882.00	42171.00	44906.00
a) Interest Payments	5010.99	5499.00	6530.00	7130.00	7630.00	8130.00
b) Pension and Retirement benefits	3357.42	4048.00	4822.00	5304.00	5835.00	6418.00
c) Salaries	8095.43	10309.00	11067.00	12174.00	13391.00	14730.00
Arrears of Pay Commission		0.00	1500.00	1125.00	1125.00	0.00
d) Power Subsidy	2874.03	3376.00	3020.00	4020.00	4520.00	5020.00
e) Devolution to Local Bodies	446.91	1319.00	1474.00	1804.00	2029.00	2294.00
f) Civil Supplies	59.27	433.00	481.00	500.00	200.00	200.00
g) Natural Calamities	191.56	228.00	239.00	251.00	263.00	276.00
h) Lotteries	4006.13	3805.00	48.00	53.00	58.00	64.00
i) State Plan Expenditure	1136.54	2082.00	2623.00	2885.00	3174.00	3491.00
ii) CSS Expenditure	287.92	662.00	854.00	939.00	1033.00	1136.00
j)Others	1941.74	2419.00	2748.00	2697.00	2913.00	3146.00
i. Revenue Surplus (+)/Deficit (-) {1-2}	(-)5251.36	(-) 3705	(-) 3379	(-) 3251	(-) 1977	(+) 510
3. Capital Expenditure	2166.41	4029.00	5418.00	6502.00	7802.00	9362.00
i) Non Plan	186.51	287.00	254.00	305.00	366.00	439.00
ii) State Plan	1713.99	3178.00	4160.00	4992.00	5990.00	7188.00
iii) CSS	265.91	565.00	1004.00	1205.00	1446.00	1735.00
4) Loans and Advances (net)	1247.68	546.00	(-)4.00	(-) 4.00	(-) 4.00	(-) 4.00
i) Advances	28.84	68.00	80.00	80.00	80.00	80.00
ii) Recoveries	1276.02	614.00	84.00	84.00	84.00	84.00
iii) Other Capital Receipts	0.50	0.00	0.00	0.00	0.00	0.00
II. Fiscal Deficit (I-3+4)	(-)6170.09	(-) 7189	(-) 8801	(-) 9757	(-) 9783	(-) 8856
5. Outstanding Debt	63435	69549	77585	87342	97125	105981
6. GSDP at current prices	199459	228754	254931	290621	331308	377691
7. Revenue Deficit as percentage of GSDP	(-) 2.63	(-) 1.62	(-) 1.33	(-) 1.12	(-) 0.6	(+0.14)
8. Fiscal Deficit as percentage of GSDP	(-)3.09	(-) 3.14	(-) 3.45	(-) 3.36	(-)2.95	(-) 2.34
9. Outstanding Debt as percentage of GSDP	31.80	30.40	30.43	30.05	29.32	28.06

Appendix 1.5
(Referred to in paragraph 1.2.3, page 4)

Budget estimates vis-à-vis actuals for the year 2010-11

(₹ in crore)

	Actuals (2010-11)	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	27608	29617	-2009	-6.78
<i>Of which</i>				
Tax Revenue	16828	17308	-480	-2.77
<i>Taxes on Sales, Trades etc.</i>	10017	9600	417	4.34
<i>State Excise</i>	2373	2520	-147	-5.83
<i>Taxes on vehicles</i>	654	645	9	1.40
<i>Stamps and Registration fees</i>	2318	2395	-77	-3.22
<i>Land Revenue</i>	19	17	2	11.76
Non-Tax Revenue	5330	6649	-1319	-19.84
State's share of Union taxes and duties	3051	2908	143	4.92
Grants in aid from GOI	2399	2753	-354	-12.86
Revenue Expenditure	32897	33405	-508	-1.52
<i>Of which</i>				
2040-Taxes on Sales, Trade etc.	107	77	30	38.96
2049-Interest Payments	5515	5764	-249	-4.32
2055-Police	2285	2111	174	8.24
2070-Other Administrative Services	187	840	-653	-77.74
2071-Pensions and Other Retirement Benefits	5309	3094	2215	71.59
2075-Misc General Services	3801	4039	-238	-5.89
2202-General Education	3942	4366	-424	-9.71
2210-Medical and Public Health	1071	1128	-57	-5.05
2215-Water Supply and Sanitation	300	283	17	6.01
2225-Welfare of SC, ST & OBC	240	335	-95	-28.36
2236-Nutrition	78	131	-53	-40.46
2245-Relief on account of Natural Calamities	219	493	-274	-55.58
2401-Crop Husbandry	590	739	-149	-20.16
2801-Power	3376	3120	256	8.21
3456-Civil Supplies	78	419	-341	-81.38
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	640	1165	-525	-45.06
Salary and Wages	9750	9821	-71	-0.72
Subsidies	3480	3961	-481	-12.14
Capital Expenditure	2384	3062	-678	-22.14
4055-Capital outlay on Police	59	96	-37	-38.54
4210- Capital outlay on Medical and Public Health	40	73	-33	-45.21
4215 Capital outlay on Water Supply and Sanitation	180	266	-86	-32.33
4217-Capital outlay on Urban Development	166	538	-372	-69.14
4225-Capital outlay on Welfare of SCs, STs and OBCs	4	27	-23	-85.19
4515-Capital outlay on other Rural Development Programmes	304	158	146	92.41
Disbursement of Loans and Advances	68	28	40	142.86
Revenue Deficit	5289	3788	1501	39.63
Fiscal Deficit	7143	6706	437	6.52
Primary Deficit	1628	942	686	72.82
Financial Assistance to local bodies etc.	993	1369	-376	-27.47
Revenue deficit/GSDP	2.31	1.66	0.65	39.16
Fiscal deficit/GSDP	3.12	2.93	0.19	6.48
Primary deficit (surplus)/GSDP	0.71	0.41	0.30	73.17
Revenue Deficit/Fiscal Deficit	74.03	56.49	17.54	31.05

Appendix 1.6
(Referred to in paragraphs 1.4, 1.5.1 and 1.10.3, pages 8, 13 and 32)

Time Series Data on State Government finances					
	<i>(₹ in crore)</i>				
	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	20567	19238	20713	22157	27608
(i) Tax Revenue	9017 (44)	9899 (51)	11150 (54)	12040(54)	16828(61)
Taxes on Sales, Trades etc.	4829(54)	5342(54)	6436 (58)	7578(63)	10017(60)
State Excise	1368(15)	1862(19)	1810 (16)	2101(17)	2373(14)
Taxes on vehicles	468(5)	499(5)	524 (5)	555(5)	654(4)
Stamps and Registration fees	1804(20)	1568(16)	1730 (16)	1551(13)	2318(14)
Land Revenue	15	17	16	15	19
Other Taxes	533 (6)	611 (6)	634 (5)	240(2)	1447(8)
(ii) Non-Tax Revenue	7744(38)	5254(27)	5784 (28)	5653(26)	5330(19)
(iii) State's share of Union taxes and duties	1566(7)	1975(10)	2084 (10)	2144(10)	3051(11)
(iv) Grants in aid from GOI	2240(11)	2110(11)	1695 (8)	2320(10)	2399(9)
2. Misc Capital Receipts	-	1	1	1	1
3. Recoveries of Loans and Advances	395	1445	78	1276	597
4. Total revenue and Non-debt capital receipts (1+2+3)	20962	20684	20792	23434	28206
5. Public Debt Receipts	4275	5662	5979	7083	7321
Internal Debt (excluding Ways & Means Advances and Overdrafts)	4254	5232	5701	7011	6760
Net transactions under Ways and Means advances and Overdrafts	-	-	-	-	368
Loans and Advances from Government of India	21	430	278	72	193
6. Total receipts in the Consolidated Fund (4+5)	25237	26346	26771	30517	35527
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	18357	19687	24306	22047	27655
9. Total receipts of the State (6+7+8)	43594	46033	51077	52564	63182
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	18544(86)	23061(91)	24569 (89)	27408(93)	32897(93)
Plan	981(5)	1164(5)	1422 (6)	1424(5)	2321(7)
Non-Plan	17563(95)	21897(95)	23147 (94)	25984(95)	30576(93)
General Services including interest payments	10339 (56)	12892 (56)	14032 (57)	15525(56)	18598(57)
Social Services	4104(22)	4333(19)	5483 (22)	6217(23)	7261(22)
Economic Services	3773(20)	5479(24)	4744 (19)	5219(19)	6399(19)
Grants in aid and Contributions	328(2)	357(2)	310 (2)	447(2)	640(2)
11. Capital Expenditure	2586(12)	2192(9)	2858 (10)	2166(7)	2384(7)
Plan	2360(91)	1920(88)	2603 (91)	1980(91)	2166(91)
Non-Plan	226(9)	272(12)	255 (9)	186(9)	218(9)
General Services	94(4)	135(6)	187 (7)	126(6)	185(8)
Social Services	370(14)	490(22)	1145 (40)	699(32)	663(28)
Economic Services	2122(82)	1567(72)	1526 (53)	1341(62)	1536(64)
12. Disbursement of Loans and Advances	444(2)	35(0.14)	55 (0.20)	29(0.10)	68(0.19)
13. Total (10+11+12)	21574	25288	27482	29603	35349
14. Repayments of Public Debt	5171	1719	1835	2283	2340
Internal Debt (excluding Ways and Means Advances and Overdraft)	1142	1361	1662	2109	2155
Net transactions under Ways and Means advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	4029	358	173	174	185
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	26745	27007	29317	31886	37689
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	17791	18751	22591	20721	25837
19. Total disbursements by the State (16+17+18)	44536	45758	51908	52607	63526

Part C. Deficits					
20. Revenue Deficit (1-10)	2023	-3823	-3856	-5251	-5289
21. Fiscal Deficit (4 – 13)	-612	-4604	-6690	-6170	-7143
22. Primary Deficit (21-23)	3540	-77	-1788	-1159	-1628
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	4152	4527	4902	5011	5515
24. Financial Assistance to local bodies etc.	594	694	611	941	993
25. Ways and Means Advances/Overdraft availed (days)	0	40	23	141	121
Ways and Means Advances availed (days)	-	40	23	141	121
Overdraft availed (days)	-	-	-	29	14
26. Interest on WMA/Overdraft	-	1	1	7	5
27. Gross State Domestic Product (GSDP)	126791	152772	175064	199459	228754
28. Outstanding fiscal liabilities (year end)	51035	55982	61850	67967	74778
29. Outstanding Guarantees (year end) (Including interest)	13919	11014	25868	33295	40332*
30. Maximum amount guaranteed (year end)	25697	26094	46815	51357	Nil #
31. Number of incomplete projects	11	11	13	34	19
32. Capital blocked in incomplete projects	1350	956	1177	1630	358
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	7.11	6.48	6.37	6.04	7.36
Own Non-tax revenue/GSDP	6.11	3.44	3.30	2.83	2.33
Central Transfers/GSDP	1.24	1.29	1.19	1.07	1.33
II Expenditure Management					
Total Expenditure/GSDP	17.02	16.55	15.70	14.84	15.45
Total Expenditure/Revenue Receipts	104.90	131.45	132.68	133.61	128.04
Revenue Expenditure/Total Expenditure	85.96	91.19	89.40	92.59	93.06
Expenditure on Social Services/ Total Expenditure	20.74	19.07	24.12	23.36	22.42
Expenditure on Economic Services/ Total Expenditure	27.32	27.86	22.82	22.16	22.45
Capital Expenditure/Total Expenditure	11.99	8.66	10.40	7.32	6.74
Capital Expenditure on Social & Economic Services/ Total Expenditure	11.55	8.13	9.72	6.89	6.22
III Management of fiscal Imbalances					
Revenue deficit (surplus)/GSDP	1.60	-2.50	-2.20	-2.63	-2.31
Fiscal deficit/GSDP	-0.48	-3.01	-3.82	-3.09	-3.12
Primary deficit (surplus)/GSDP	2.79	-0.05	-1.02	-0.58	-0.71
Revenue Deficit/Fiscal Deficit	-330.56	83.04	57.64	85.11	74.04
Primary revenue balance/GSDP	5.18	1.41	0.64	0.52	0.36
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	40.25	36.64	35.33	34.08	32.69
Fiscal Liabilities/RR	248.14	291.00	298.61	306.75	270.86
Primary deficit vis-à-vis quantum spread	(-)158.82	(-)5.09	(-) 49.21	(-)22.57	(-) 34.43
Debt Redemption (Principal + Interest)/Total Debt Receipts	150.02	65.9	92.51	92.72	92.58
V Other Fiscal Health Indicators					
Return on Investment	0.05	0.01	0.02	0.02	0.02
Balance from Current Revenue (Rupees in crore)	2252	(-)3656	(-) 3637	(-)5757	(-)4650
Financial Assets/Liabilities	46.59	44.38	43.42	40.82	39.12

* This figure does not include interest

Information not supplied by State Government (June 2011)

Appendix 2.1
(Referred to in paragraph 2.1, page 36)

Statement of grants/appropriations where savings occurred		
<i>(₹ in crore)</i>		
Sr. No.	No. of the grant or appropriation	Savings
Voted (Revenue)		
1	1	346.00
2	2	37.89
3	3	10.22
4	4	14.23
5	5	801.98
6	6	10.56
7	7	17.80
8	9	355.35
9	10	15.83
10	11	121.92
11	12	65.10
12	13	0.09
13	14	3.41
14	15	134.73
15	16	13.03
16	17	192.44
17	18	13.65
18	19	7.47
19	20	0.00*
20	22	179.25
21	23	526.70
22	24	64.42
23	25	201.97
24	26	2.43
25	27	2.78
26	28	80.19
27	29	16.97
28	30	1.04
Charged (Revenue)		
29	1	0.36
30	2	0.01
31	3	2.17
32	5	0.65
33	7	0.06
34	8	248.61
35	9	0.01
36	10	2.03
37	12	4.89
38	19	0.02
39	21	9.24
40	22	0.16

41	25	0.03
42	26	0.24
43	27	0.02
44	29	0.01
45	30	0.09
Med (Capital)		
46	1	2.77
47	2	6.46
48	5	89.15
49	9	1.28
50	10	8.09
51	11	32.79
52	12	61.39
53	13	26.18
54	15	265.68
55	17	380.28
56	19	9.79
57	21	284.61
58	23	166.75
59	24	3.45
60	25	96.99
61	27	94.31
62	29	9.53
Charge (Public Debt)		
63	8	1476.83
Total		₹8

* Though there was a provision of ₹ 1,000 (Revenue-Voted) under grant-20 (which remained fully unutilized), yet it has been shown as zero due to rounding off.

Appendix 2.2
(Referred to in paragraph 2.2.6, page 40)

Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Amount of expenditure without provision (₹in crore)	Head of Account
1	1-Agriculture and Forests	117.12	2401-001-01-Direction (Plan)
2		105.00	2415-01-120-01-Assistance to Punjab Agriculture University (Plan)
3		2.16	4059-01-001-01-Development of Mandies (Plan)
4	5-Education	2.48	2202-03-103-13-Grant-in-aid to Government Colleges, Jalalabad, Amargarh, Talwara and Others (Plan)
5		1.07	2202-03-103-11-PUNJab Open University (Plan)
6		1.01	2202-02-109-28-Education Guarantee Scheme (Plan)
7	10-General Administration	3.80	4070-800-98-12-Infrastructure and Construction of Building for e-governance Project (Plan)
8	14-Information and Public Relations	1.91	2220-60-01-001-Direction (Plan)
9	15-Irrigation and Power	23.40	2700-19-800-07-Other Expenditure including Interest
10		17.45	2700-03-800-07-Other Expenditure including Interest
11		6.97	2700-01-800-07-Other Expenditure including Interest
12		5.40	2700-04-799-Suspense
13		1.95	2700-11-800-07-Other Expenditure including Interest
14		18.43	2701-05-800-07-Other Expenditure including Interest
15		16.01	2701-13-800-07-Other Expenditure including Interest
16		11.47	2701-39-800-07-Other Expenditure including Interest
17		7.28	2701-40-800-07-Other Expenditure including Interest
18		4.58	2701-26-800-07-Other Expenditure including Interest
19		1.04	2701-38-800-07-Other Expenditure including Interest
20		34.49	4700-05-99-Suspense
21		3.94	4700-04-99-Suspense
22		1.03	4700-01-99-Suspense
23		9.80	4701-06-800-08-Works Expenditure (Plan)
24		4.20	4701-38-800-08-Works Expenditure (Plan)
25		2.84	4701-06-799-Suspense (Plan)
26		16.31	4711-03-99-Suspense (Plan)
27		3.06	4711-01-99-Suspense (Plan)

28	21-Public Works	219.13	2059-80-799-Suspense
29		45.73	2059-001-07-Establishment Charges paid to Public Health Department for work done by that Department
30		106.37	2215-01-799-Suspense
31		74.73	2515-799-Suspense
32		6.52	3054-80-799-Suspense
33		6.29	3054-001-01-Establishment Charges transferred on pro-rata basis to the Major Head "3054" Roads and Bridges
34		80.35	5054-80-797-01-Amount transferred to Subvention from Central Road Fund (Plan)
35		16.47	4059-80-51-13-Mini Secretariat (Plan)
36		6.16	5053-02-10207-Acquisition of Land for Development of Civil Enclave at Indian Airport Station at Bathinda and Opening of Flying Training Academy near Bathinda (Plan)
37		4.44	4215-01-102-14-Completion of Pilot Project under Integrated Rural Water Supply and Environmental Sanitation Projrct (Plan)
38		1.00	4202-01-202-13-Opening of Adarsh School in each Block of the State (Plan)
39	27-Technical Education and Industrial Training	9.91	4250-800-02-Creation of it is of Excellence in Punjab (CSS)
40	28-Tourism and Cultural Affairs	3.02	5452-01-800-09-Tourist Reception Centre at Amritsar through Improvement Trust, Amritsar (ACA) (Plan)
41		2.00	5452-01-800-23-Introduction of Information Technology in Tourism (Plan)
42	29-Transport	1.56	5055-800-08-Computerization in Transport Department (Plan)
	Total	1007.88	

Appendix 2.3
(Referred to in paragraph 2.2.7, page 40)

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

(₹ in crore)

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A-Revenue (Voted)					
1	1-Agriculture and Forests	1008.06	838.07	169.99	176.01
2	2-Animal Husbandry and Fisheries	301.66	285.39	16.27	21.62
3	3-Co-operation	85.36	76.35	9.01	1.21
4	5-Education	4492.07	4077.88	414.19	387.79
5	6-Elections	32.07	23.86	8.21	2.35
6	9-Food and Supplies	420.75	79.25	341.50	13.84
7	10-General Administration	136.47	129.85	6.62	9.20
8	11-Health and Family Welfare	1319.62	1248.85	70.77	51.15
9	18-Personnel and Administrative Reforms	28.92	17.33	11.59	2.06
10	19-Planning	28.48	26.64	1.84	5.63
11	22-Revenue and Rehabilitation	921.90	785.22	136.68	42.57
12	23-Rural Development and Panchayats	996.39	588.16	408.23	118.46
13	24-Science, Technology and Environment	15.15	3.43	11.72	52.70
14	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	1278.66	1127.75	150.91	51.06
Total of Revenue (Voted)		11065.56	9308.03	1757.53	935.65
B-Capital (Voted)					
15	5-Education	167.51	114.33	53.18	35.97
16	12-Home Affairs and Justice	98.46	60.85	37.61	23.78
17	15-Irrigation and Power	744.30	613.83	130.47	135.21
18	17-Local Government, Housing and Urban Development	541.69	165.76	375.93	4.36
19	21-Public Works	912.10	879.12	32.98	251.63
20	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	29.00	4.06	24.94	72.05
Total of Capital (Voted)		2493.06	1837.95	655.11	523.00
C-Revenue (Charged)					
21	21-Public Works	4.45	1.21	3.24	6.00
Total of Revenue (Charged)		4.45	1.21	3.24	6.00
Grand Total		13563.07	11147.19	2415.88	1464.65

Appendix 2.4
(Referred to in paragraph 2.2.8, page 41)

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

Sr. No.	Grant No.	Gross amount of re-appropriation order (₹ in crore)	Authority by which order was issued	Brief reasons for rejections
1	5-Education	31.79	Principal Secretary to Government of Punjab, Higher Education, Chandigarh.	(i) Re-appropriation order made to the new scheme. (ii) Surrenders/ withdrawals used without prior permission of Finance Department. (iii) Re-appropriation made from 'Capital section' to 'Revenue section'.
2	11-Medical and Public Health	0.06	Principal Secretary to Government of Punjab, Department of Health and Family Welfare, Chandigarh.	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Saving of Plan used in Non Plan side.
3	27-Technical Education and Industrial Training	25.85	Principal Secretary, Technical Education and Industrial Training, Punjab, Chandigarh.	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Surrenders/withdrawal used without prior permission of Finance Department.
4	29-Transport	35.38	Secretary to Government of Punjab, Department of Transport, Chandigarh.	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Surrenders/ withdrawal used without prior permission of Finance Department.
Total		93.08		

Appendix 2.5
(Referred to in paragraph 2.2.8, page 41)

Statement showing unnecessary re-appropriation of funds

(₹ in crore)

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appn.	Total	Expenditure	Saving(-)/ Excess(+)
	1-Agriculture and Forests						
1	2401-103-13-Scheme for Subsidy on Replacement of wheat Seed (Plan)	4.75	0.00	0.19	4.94	1.19	(-) 3.75
2	2702-03-103-03-Boring and Tubewell Organisation	6.52	0.00	0.13	6.65	4.33	(-) 2.32
3	2402-102-20-Centrally Sponsored Scheme for Micro Irrigation on Horticulture (Plan)	2.15	0.00	1.49	3.64	2.13	(-) 1.51
4	4402-102-06-Centrally Sponsored Macro Management Work Plan for Soil Conservation Department (Plan)	0.80	0.00	(-) 0.15	0.65	4.74	(+) 4.09
	2-Animal Husbandry and Fisheries						
5	2404-789-03-Strengthening of Punjab Diary Development Board (Plan)	1.00	0.00	0.50	1.50	0.50	(-) 1.00
	8-Finance						
6	2049-01-305-01-Management of Debt	4.50	0.00	0.44	4.94	3.08	(-) 1.86
	12-Home Affairs and Justice						
7	2055-104-01- Special Police	466.17	40.77	1.21	508.15	502.80	(-) 5.35
8	2055-101-01- Criminal Investigation Department	115.67	9.64	0.28	125.59	123.91	(-) 1.68
9	2056-101-02-District Jails	34.22	3.24	0.89	38.35	36.66	(-) 1.69
10	2070-107-01- Home Guards Urban and Rural Wing	65.97	39.40	0.19	105.56	103.57	(-) 1.99
11	4055-800-09- Direction and Administration	0.00	0.65	0.97	1.62	0.00	(-) 1.62
	14-Information and Public Relations						
12	2220-60-101-02- Display Advertisement (Plan)	4.50	0.00	1.57	6.07	1.23	(-) 4.84
	15-Irrigation and Power						
13	2701-80-001-01-Direction	107.03	0.06	3.84	110.93	0.01	(-) 110.92
14	2711-01-001-01- Direction and Administration	83.48	3.21	3.86	90.55	78.84	(-) 11.71
15	2702-03-102-01-Direction	12.48	0.06	1.11	13.65	12.47	(-) 1.18
16	4701-03-001-03-Execution (Plan)	8.32	0.00	0.68	9.00	7.72	(-) 1.28
17	4700-05-001-08-Works Expenditure (Plan)	9.75	0.00	7.98	17.73	0.25	(-) 17.48
18	4702-800-10-03-Execution (Plan)	3.36	0.00	0.68	4.04	3.02	(-) 1.02
19	4701-50-800-08-Works Expenditure (Plan)	15.00	0.00	15.00	30.00	0.00	(-) 30.00
20	4701-49-800-08-Works Expenditure (Plan)	5.00	0.00	3.00	8.00	0.00	(-) 8.00
21	4701-13-789-01-Remodelling/ Construction of New Distributaries/ Minors	3.30	0.00	6.70	10.00	0.00	(-) 10.00
22	4711-03-103-46-Improving Agriculture Production by Controlling Water Logging Problem in Mukatsar District	1.00	0.00	1.00	2.00	0.00	(-) 2.00
23	4711-03-103-52-Construction of 3 No. Bridges on Kasur Nallah (Plan)	1.50	0.00	0.40	1.90	0.00	(-) 1.90
24	4705-789-02-Construction of Field Channels on Shirhind Feeder Phase-II Canal System on Matching Grant Basis (Plan)	2.50	0.00	3.50	6.00	0.00	(-) 6.00
25	4702-800-12-Artificial Recharge to Augment Declining Ground Water Resources (Plan)	0.01	0.00	1.82	1.83	0.00	(-) 1.83
26	4700-01-800-08-Works Expenditure	25.10	0.00	(-) 1.00	24.10	32.39	(+) 8.29
	21-Public Works						
27	5054-03-800-10-Central Road Fund (Plan)	76.79	52.80	0.21	129.80	116.24	(-) 13.56
28	5054-03-101-04- Improving/ Widening of Existing Roads	0.00	0.00	30.00	30.00	0.00	(-) 30.00

	22-Revenue and Rehabilitation						
29	2245-05-101-01-Transfer of Reserve Funds and Deposit Accounts- State Disaster Response Fund	186.36	0.00	36.56	222.92	111.46	(-) 111.46
30	2053-800-05-Honorarium to Lambardars	19.01	0.00	0.06	19.07	16.72	(-) 2.35
	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes						
31	2225-03-277-04-Scheme of Post-Matric Scholarship to Other Backward Classes for Studies in India (CSS)	7.50	0.00	12.50	20.00	4.97	(-) 15.03
32	2225-01-789-45-Providing Infrastructure Facilities in Border Districts, Villages/ Blocks having 50% or more SC Population (CSS)	2.50	0.00	1.00	3.50	2.50	(-) 1.00
33	2235-02-102-09-Integrated Child Development Service Scheme (CSS)	143.53	1.22	0.38	145.13	128.76	(-) 16.37
34	2235-02-103-03-Financial Assistance to Widows and Destitute Women (Social Security Fund) (Plan)	35.00	0.00	4.98	39.98	22.31	(-) 17.67
35	2235-60-789-09-01-Indira Gandhi National Old Age Pension (Plan)	22.00	0.00	0.53	22.53	18.54	(-) 3.99
36	2235-60-102-01-03-Indira Gandhi National Pension Scheme (Plan)	1.80	0.00	1.97	3.77	1.64	(-) 2.13
37	2225-01-789-57-Coaching for BPL SC Students for IAS, PCS, PMT, IIT and AIEEE through reputed Institutes (CSS)	0.10	0.00	0.90	1.00	0.00	(-) 1.00
38	2225-01-789-58-Scheme to Assist BPL SC Students covered under the existing plan scheme, New Courses/ Vocational Training in ITTs for SC Students (CSS)	0.10	0.00	3.70	3.80	0.00	(-) 3.80
39	2236-80-800-01-Rajive Gandhi Scheme for Empowerment of Adolescent Girls "Sabla" (CSS)	0.10	0.00	3.70	3.80	0.00	(-) 3.80
40	4225-01-789-04-House to Houseless SCs in Rural and Urban Areas (Plan)	20.00	71.49	3.51	95.00	0.00	(-) 95.00
	27-Technical Education and Industrial Training						
41	4202-02-105-14-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)	22.50	0.00	14.50	37.00	0.00	(-) 37.00
	28-Tourism and Cultural Affairs						
42	5452-01-800-06-Scheme for Development of Attari/ Wagha, Amritsar and Patiala as Tourist Destination (Plan)	2.00	0.00	(-) 2.00	0.00	7.58	(+) 7.58
	Total	1523.37	222.54	171.93		1349.56	(-) 585.09
				(-)3.15			(+) 19.96
			Net	168.78			(-) 565.13

Appendix 2.6
(Referred to in paragraph 2.2.9, page 41)

Statement of grants in which savings exceeding ₹ 10 crore were not surrendered		
		(₹ in crore)
Sr. No.	Number and Name of grant/appropriation	Savings
Revenue (Voted)		
1	3-Co-operation	10.22
2	6-Elections	10.56
3	7-Excise and Taxation	17.80
4	10-General Administration	15.83
5	11-Health and Family Welfare	121.92
6	12-Home Affairs and Justice	65.10
7	15-Irrigation and Power	134.73
8	16-Labour and Employment	13.03
9	17-Local Government, Housing and Urban Development	192.44
10	18-Personnel and Administrative Reforms	13.65
11	23-Rural Development and Panchayats	526.70
12	24-Science, Technology and Environment	64.42
13	29-Transport	16.97
Capital (Voted)		
14	5-Education	89.15
15	11-Health and Family Welfare	32.79
16	12-Home Affairs and Justice	61.39
17	13-Industries	26.18
18	17-Local Government, Housing and Urban Development	380.28
19	23-Rural Development and Panchayats	166.75
Total		1959.91

Appendix 2.7
(Referred to in paragraph 2.2.9, page 41)

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

(₹in crore)				
Sr. No.	Number and Name of grant/ Appropriation	Savings	Savings surrendered	Savings not surrendered
Revenue (Voted)				
1	2-Animal Husbandry and Fisheries	37.89	15.84	22.05
2	4-Defence Services Welfare	14.23	3.34	10.89
3	5-Education	801.98	3.12	798.86
4	9-Food and Supplies	355.35	0.02	355.33
5	22-Revenue and Rehabilitation	179.25	0.50	178.75
6	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	201.97	49.12	152.85
7	28-Tourism and Cultural Affairs	80.19	17.68	62.51
Capital (Voted)				
8	15-Irrigation and Power	265.68	38.14	227.54
9	21Public Works-	284.61	54.03	230.58
10	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	96.99	2.00	94.99
11	27-Technical Education and Industrial Training	94.31	52.23	42.08
Capital (Charged)				
12	8-Finance	1476.83	44.12	1432.71
Total		3889.28	280.14	3609.14

Appendix 2.8
(Referred to in paragraph 2.3.1(i), page 43)

Statement showing savings in grant No. 22 and 23						
(₹ in crore)						
Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Per Cent	Name of Deptt.
Grant-22						
1	2245-Relief on Account of Natural Calamities 05-State Disaster Response Fund 101- Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund 01-Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund	222.92	111.46	111.46	50.00	Revenue Deptt.
2	2053-District Administration 093-District Establishment 01-District Establishments	13.31	0.00	13.31	100.00	Revenue Deptt.
Grant-23						
3	2501-Special Programme for Rural Development, 01- Integrated Rural Development Programme, 001- Direction and Administration, 06-Setting up of Rural Haats (Plan)	1.40	0.00	1.40	100.00	Rural Development and Panchayats
4	2501-Special Programme for Rural Development, 01- Integrated Rural Development Programme, 001- Direction and Administration, 07-Setting up of Haats at District Headquarters (Plan)	1.05	0.00	1.05	100.00	Rural Development and Panchayats
5	2501-Special Programme for Rural Development,01- Integrated Rural Development Programme, 001- Direction and Administration, 09- Integrated Watershed Management Programme (Plan)	4.24	0.00	4.24	100.00	Rural Development and Panchayats
6	3604- Compensation and Assignment to Local Bodies and Panchayati Raj Institutions, 200-Other Miscellaneous Compensation and Assignments, 18- Grant on the Recommendation of Third Punjab Finance Commission to Panchayati Raj Institutions	369.98	0.00	369.98	100.00	Local Bodies and Panchayats
7	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 04-Grant for Strengthening of Infrastructural Work (Discretionary grant of Hon'ble CM) (Plan)	3.09	0.00	3.09	100.00	Rural Development and Panchayats
8	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 09-Backward Regions Grant Fund (Plan)	4.95	0.00	4.95	100.00	Rural Development and Panchayats

9	4515-Capital Outlay on Other Rural Development Programmes, 800-Other Expenditure, 12-Backward Regions Grant Fund (Plan)	11.55	0.00	11.55	100.00	Rural Development and Panchayats
10	2515- Other Rural Development Programme, 789- Special Component Plan for SC, 06- Mahatma Gandhi National Rural Employment Guarantee Scheme (Plan)	48.00	5.06	42.94	89.46	Rural Development and Panchayats
11	2515- Other Rural Development Programme, 800- Other expenditure, 29- Mahatma Gandhi National Rural Employment Guarantee Scheme (Plan)	12.00	1.26	10.74	89.50	Rural Development and Panchayats
12	2501- Special Programme for Rural Employment, 01- Integrated Rural Development Programme, 001- Direction and Administration, 04- Swarn Jayanti Gram SweRozgar Yojana (Plan)	1.60	0.03	1.57	98.13	Rural Development and Panchayats
13	4515- Capital Outlay on - Other Rural Development Programme, 789- Special Component Plan for SC, 11-Construction of Toilets in Villages (Plan)	54.00	2.78	51.22	94.85	Rural Development and Panchayats
14	4515- Capital Outlay on - Other Rural Development Programme, 789- Special Component Plan for SC, 08- Modernisation and improvement of SC villages having more than 50 per cent of population (Plan)	5.00	0.97	4.03	80.60	Rural Development and Panchayats
15	4515-Capital Outlay on Other Rural Development Programmes 800-Other Expenditure 14- Construction of Toilets in the villages (Plan)	79.00	44.05	34.95	44.24	Rural Development and Panchayats
16	4515-Capital Outlay on Other Rural Development Programmes 800-Other Expenditure 08- Contribution to Rural Development Funds out of Grant-in-aid Recommended by State Finance Commission PRIs (Plan)	74.43	44.07	30.36	40.79	Rural Development and Panchayats
17	4515-Capital Outlay on Rural Development Programmes 103- Rural Development 13-Grant for Strengthening of Infrastructure and Institutional Works	6.91	5.15	1.76	25.47	Rural Development and Panchayats
	Total	913.43	214.83	698.60	76.48	

Appendix 2.9

(Referred to in paragraph 2.3.1 (ii), page 43)

Statement showing unnecessary supplementary grant/re-appropriation under grant No. 22 & 23.

(₹ in crore)

Sr. No.	Sub-Head	Original Grant	Supplementary(S)/ Re-appropriation (R)	Total	Expenditure	Savings	Saving per cent
	Grant No. 22						
1	2029-Land Revenue, 103-Land Records, 04-National Land Records Modernisation Programme (CSS)	7.33	S 8.75	16.08	0.00	16.08	100.00
2	2245-Relief on account of natural calamities, 05-Calamity Relief Fund, 101-Transfer to Reserve Funds, 01- Transfer to Reserve Funds	186.36	R 36.56	222.92	111.46	111.46	50.00
	Grant No. 23						
3	4515- Capital Outlay on - Other Rural Development Programme, 800- Other expenditure, 15- Up-gradation of subsidiary Health centres of Zila Parishad (Plan)	0.00	S 10.00	10.00	0.00	10.00	100.00
4	4515-Capital Outlay on Other Rural Development Programmes, 103-Rural Development, 19-Grant Recommended by 13 th Finance Commission for Panchayati Raj Institution (Plan)	0.00	S 34.05	34.05	0.00	34.05	100.00
5	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 12-Grant Recommended by 13 th Finance Commission for Panchayati Raj Institutions (Plan)	0.00	S 15.33	15.33	0.00	15.33	100.00
6	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 200- Other Miscellaneous Compensation and Assignments, 21- 18.4 % Share of State Tax as per Recommendation of 3 rd Punjab Finance Commission	0.00	S 53.96	53.96	0.00	53.96	100.00
7	2515-Other Rural Development Programmes, 800- Other Expenditure, 33-Grant-in-aid for conducting	0.00	S 2.83	2.83	0.00	2.83	100.00

	BPL Census for Identification of Rural Household Living Below the Poverty line (CSS)						
8	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, 200- Other Miscellaneous Compensation and Assignments, 09- Grant for Service Providers to Doctor in Rural Dispensaries	49.00	S 13.01	62.01	42.28	19.73	31.82
9	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 03- Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through NRIs participation (Plan)	1.50	S 1.50	3.00	0.00	3.00	100.00
10	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 06- Contribution to Villages Development Fund out of Grant-in-aid recommended by State Finance Commission for Panchayati Raj Institutions (Plan)	0.00	S 40.08	40.08	0.09	39.99	99.78
11	4515-Capital Outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 10- Indira Awas Yojna	14.40	S 5.60	20.00	1.03	18.97	94.85
12	4515-Capital Outlay on Other Rural Development Programmes, 800-Other Expenditure 13- Indira Awas Yojna	3.60	S 1.40	5.00	0.12	4.88	97.60
13	4515-Capital Outlay on Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 05-Grant Recommended by 12th Finance Commission for Panchayati Raj Institutions (Plan)	0.00	S 11.34	11.34	0.00	11.34	100.00

Appendix 2.10
(Referred to in paragraph 2.3.1(iii), page 44)

Statement showing expenditure incurred without budget provision

(₹ in crore)

Sr. No.	Head of Account	Expenditure	Name of Deptt.
	Grant No. 2		
1	4059- Capital Outlay on Public Works, 01- Office Building, 051- Construction, 03- Computerisation of Land Records (Plan)	17.19	Revenue Deptt.
2	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 200-Other Programmes 34-Survey on suicide by Farmers due to indebtedness	0.96	Relief and Resettlement
3	4059-Capital Outlay on Public Works 01- Office Building 051-Construction 02-Outlay recommended by the 10 th Finance Commission for Record Rooms	0.65	Revenue Deptt.
	Grant No. 3		
4	2515- Special Programme for Rural Development, 789- Special Component Plan for Scheduled Castes, 01- Setting up of Focal Point (Plan)	1.49	Rural Development and Panchayats
5	4515-Capital Outlay on Other Rural Development Programmes, 103- Rural Development, 08- Grants Recommended by the 11 th Finance Commission for Panchayati Raj Institutions	2.41	-do-
6	4515- Special Programme for Rural Development, 789- Special Component Plan for Scheduled Castes, 01- Rural Shelter (Gramin Awas) under PMGY	1.24	-do-
7	4515- Capital Outlay on Other Rural Development Programme, 789- Special Component Plan for SC, 01- Rural Shelter (Gramin Awas) under PMGY (Plan)	59.77	-do-
8.	4515- Capital Outlay on Other Rural Development Programme, 103- Rural Development, 01- Construction of new building for BDPO	36.06	-do-
9.	4515- Capital Outlay on Other Rural Development Programme, 800- Other Expenditure, 02- Grant for strengthening of Infrastructure and Institutions work	19.69	-do-
10.	2515-Other Rural Development Programme 789-Special Component Plan for Scheduled Castes 01-Setting up of Focal Point (Plan)	1.49	-do-
11.	2515-Other Rural Development Programmes 101-Panchayati Raj 01-Panchayati Raj Public Works Circle	0.54	-do-
12.	4515-Capital Outlay on Other Rural Development Programmes 103-Rural Development 08-Grants recommended by the 11 th Finance Commission for Panchayati Raj Institutions	2.14	-do-
	Total	8	

Appendix 2.11
(Referred to in paragraph 2.3.1(iv), page 44)

Statement showing excess expenditure over budget provision

(₹ in crore)

Sr. No.	Head of account	Total Grant	Expenditure	Excess	CCO
Grant No. 22					
1	4059- Capital Outlay on Public Works, 01- Office Building, 051- Construction, 03- Computerisation of Land Records (Plan)	5.00	16.09	11.09	Financial Commissioner, Revenue
2	2030-Stamps and Registration 02-Stamps-Non-Judicial 102-Expenses on sale of Stamps 01-Expenses on sale of Stamps	15.50	16.45	0.95	-do-
3	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 200-Other Programmes 08-Relief to Persons affected by riots	27.02	28.96	1.94	Secretary, Relief and Resettlement
Grant No. 23					
4	2501- Special Programme for Rural Employment, 01- Integrated Rural Development Programme, 789- Special Component Plan for SC, 01- Swarn Jayanti Gram Sme Rozgar Yojana (Plan)	2.40	4.87	2.47	Secretary, Rural Development and Panchayats
5	2501-Special Programmes for Rural Development 01- Integrated Rural Development Programme 789-Special Component Plan for Scheduled Castes 02- Setting up of Rural Hatts	0.60	0.97	0.37	-do-
6.	4515-Capital Outlay on Other Rural Development Programmes 103-Rural Development 14-Grant recommended by the 12th Finance Commission to Panchayati Raj Institutions (Plan)	21.06	22.68	1.62	-do-
7.	4515-Capital Outlay on Other Rural Development Programmes 102-Community Development 01-Provision of Matching Share for Providing Basic Infrastructure through NRI's Participation (Plan)	7.00	8.51	1.51	-do-
Total		78.58	98.53	19.95	

Appendix 2.12
(Referred to in paragraph 2.3.1(v), page 44)

Withdrawal of whole provision through re-appropriation

(₹ in crore)

Sr. No.	Minor head/Scheme	Total provision	Re-appropriation
1	2245-Relief on account of natural Calamities 02-Flood, Cyclones etc.102-Drinking Water Supply 01-Supply of Drinking Water	10.00	10.00
2	2245-Relief on account of natural Calamities 02-Flood, Cyclones etc 104-Supply of Fodder 01-Supply of fodder	10.00	10.00
3	2245-Relief on account of natural Calamities 02-Flood, Cyclones etc 112-Evacuation of Population 01-Evacuation of Population	6.30	6.30
4	2245-Relief on account of natural Calamities 02-Flood, Cyclones etc 119-Assistance to Artisans for repairs/replacement of damaged tools and equipments 01- Assistance to Artisans for repairs/replacement of damaged tools and equipments	6.00	6.00
5	2245-Relief on account of Natural Calamities 01-Draught 104-Supply of Fodder 01-Supply of Fodder	5.00	5.00
6	2029-Land Revenue 103-Land Records 04-National Land Records Modernization Programme (Plan)	0.50	0.50
7	4059-Capital Outlay on Public Works 01-Office Buildings 051-Construction 09-Implementation of National Disaster Management Act, 2005 (Plan)	0.50	0.50

Appendix 3.1
(Referred to in paragraph 3.1.1, page 47)

Outstanding utilisation certificates as on 31 March 2011

(₹ in lakh)

Sr. No.	Department	Year of payment of grant	Total grants paid		Utilization Certificates			
			Number of UCs	Amount	Received		Outstanding	
					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	0	2565.50	1	306.00
		2006-07	27	9256.83	24	2330.25	3	6926.58
		2009-10	10	3406.28	7	66.15	3	3340.13
		2010-11	3	6675.50	0	0	3	6675.50
2	Education	2007-08	4	1469.86	0	0	4	1469.86
		2008-09	154	9765.60	149	9146.37	5	619.23
		2009-10	146	8634.40	101	7270.89	45	1363.51
		2010-11	102	14099.40	9	7241.86	93	6857.54
3	Social Security and Development of Women and Children	2006-07	2	141.39	0	0	2	141.39
4	Health and Family Welfare	2010-11	1	1.19	0	0	1	1.19
5	Animal Husbandry	2009-10	1	5.00	0	0	1	5.00
6	Sports and Youth Services	2010-11	1	91.74	0	0.00	1	91.74
7	Fisheries	2010-11	2	263.00	0	0.00	2	263.00
8	Public Relation	2010-11	2	191.00	0	0.00	2	191.00
9	Science & Technology	2010-11	8	133.06	0	0.00	8	133.06
Total			464	57005.75	290	28621.02	174	28384.73

Appendix 3.2
(Referred to in paragraph 3.1.2, page 48)

Details of incorrect UCs submitted by Department of Welfare of Scheduled Castes and Backward Classes without obtaining the same from the concerned field units

(₹ in crore)

Sr. No.	Name of the scheme	Grants released by GoI	UCs submitted to GoI	UCs awaited from field units	
				No of UCs	Amount
1.	Post Matric Scholarship for students belonging to minority communities	10.81	10.81	20	10.46
2.	Merit-cum-means based scholarship belonging to minority communities	5.14	5.14	20	4.78
3.	Pre-matric Scholarship for students belonging to minority communities (75:25 centre/State sharing)	15.10	15.10	20	14.42
4.	Implementation of Protection of Civil Rights Act 1955 and the Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act, 1989	1.17	1.17	20	1.00
	Total	32.22	32.22	80	30.66

Appendix 3.3
(Referred to in paragraph 3.3, page 49)

Status of the Accounts and the Separate Audit Reports (SAR) of the autonomous bodies as on 31 March 2011

(₹ in lakh)

Sr. No.	Name of Body	Period of entrustment	Years for which accounts not rendered (Grant released)	Delay in submission of accounts			Period upto which SARs issued and date of issue		Position of placement of SARs in the Legislature
				Delayed Account	Date of Receipt	Delay (in Months)	Year	Date of issue	
1	2	3	4	5	6	7	8	9	10
1	Punjab Legal Service Authority Chandigarh	As per Act	2009-10 (92.00)	-	-	-	2006-07 2007-08 2008-09	15.05.2008 02.09.2009 15.12.2009	SAR for 2006-07, 2007-08 and 2008-09 not presented
2	Punjab Khadi & Village Ind. Board, Chandigarh	2008-2012	2009-10 (338.80)	2007-08 2008-09	25.5.2010 01.7.2010	23 12	2004-05 2005-06 2006-07 2007-08 2008-09	18.02.2010 17.03.2010 20.04.2010 22.09.2010 03.11.2010	SAR for 2004-05 placed on 26.03.2011, 2005-06 and 2006-07 placed on 29.09.2010, 2007-08 placed on 10.03.2011. SAR for 2008-09 not presented
3	Punjab State Human Right Commission Chandigarh.	As per Act	2009-10 (495.00)	2004-05 2005-06 2006-07 2007-08 2008-09	20.8.10 -do- -do- -do- -do-	61 49 37 25 13	1999-2000 2000-01 2001-02 2002-03 2003-04 2004-05 2005-06 2006-07 2007-08 2008-09	24.2.2009 15.05.2009 28.07.2009 24.02.2010 09.03.2010 11.11.2010 18.11.2010 24.11.2010 10.01.2011 24.01.2011	SAR for 1999-2000, 2000-01, 2002-03 and 2003-04 placed on 08.3.2011. SAR for 2001-02 and 2004-05 to 2008-09 not presented.
4	Punjab Labour Welfare Board Chandigarh	2000-01 to 2009-10	2002-03 to 2009-10 (268.20 ¹)	-	-	-	2000-01 2001-02	26.11.2009 24.02.2010	SAR for 2000-01 and 2001-02 not presented
5	Pushpa Gujral Science City Kapurthala	2009-10	2009-10 (Nil)	2008-09	28.6.10	11	2008-09	26.08.2010	Not to be placed in State Legislature

Note - Delay in submission of Accounts is to be worked out from 30th June of respective Balance Sheet Year.
Reasons for delay: Not intimated

¹ 2002-03: ₹ 56.20 lakh; 2003-04: ₹ 16.00 lakh; 2004-05: ₹ 16.00 lakh; 2005-06: ₹ 16.00 lakh; 2006-07: ₹ 116.00 lakh; 2007-08: ₹ 16.00 lakh; 2008-09: ₹ 16.00 lakh and 2009-10: ₹ 16.00 lakh.

Appendix 3.4
(Referred to in paragraph 3.5, page 50)

Statement showing delayed release of funds to PRIs/ULBs

S. No.	Scheme	Amount (' in crore)	Date of Credit to State Account	Date of release from Finance Department	Date of release from Planning Department	Due date	Date of release to PRIs/ULBs	Delay, if any (No. of days above 15 days)	Interest to be paid due to delay in release above 15 days (₹ in lakh)
1	12th Finance Commission	17.10	27.01.10	2171 / 16.06.10		10.02.10	29.07.10	168	47.22
2	12th Finance Commission	32.40	16.03.10	1245/ 04.06.10	6958/ 06.07.10	30.03.10	29.09.10	182	96.93
3	13th Finance Commission	52.38	15.07.10	787/ 28.07.10	7783/ 09.08.10	29.07.10	06.01.11 (₹15.71 crore)	160	41.32
							29.03.11 (₹36.67 crore)	242	145.88
4	13th Finance Commission	29.24	15.07.10	28.07.10		29.07.10	07.08.10	8	3.85
5	BRGF	14.08	06.10.09	2855/ 6.11.09	10038/ 13.11.09	20.10.09	17.12.09	57	13.19
6	BRGF	1.00	18.12.09	337/ 10.02.10	1414/ 17.02.10	01.01.10	14.06.10	163	2.68
7	BRGF	1.57	07.05.10	2427/ 23.11.10	9915/ 19.10.10	21.05.10	24.01.11	247	6.37
8	BRGF	10.25	03.08.10	1970/ 09.09.10	8228/ 25.08.10	17.08.10	27.12.10	131	22.07
		158.02							379.52

Say ₹ 3.80 crore

12th	13th	BRGF	TOTAL
49.50	81.62	26.90	158.02

Appendix 3.5
(Referred to in paragraph 3.6, page 51)

Statement showing age-wise profile of cases of misappropriation, 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 cases	Number of cases	Amount
1-5	41	97.13	Theft	5	10.81
			Misappropriation/Loss of material etc.	36	86.32
5-10	18	3.18	Theft	-	-
			Misappropriation/Loss of material etc.	18	3.18
10-15	1	10.00	Theft	-	-
			Misappropriation/Loss of material etc.	1	10.00
15-20	4	0.67	Theft	2	0.07
			Misappropriation/Loss of material etc.	2	0.60
20-25	2	7.29	Theft	-	-
			Misappropriation/Loss of material etc.	2	7.29
25 and above	2	4.51	Theft	-	-
			Misappropriation/Loss of material etc.	2	4.51
Total	68	122.78	Theft	7	10.88
			Misappropriation/Loss of material etc.	61	111.90

Appendix 3.6

(Referred to in paragraph 3.8, page 53)

Statement of the expenditure and receipts booked under Minor Head-800- Other Expenditure/Receipts

(₹ in crore)

Sr. No.	Major Head of Account	Expenditure/ receipts booked under Minor Head-800- Other Expenditure/ Receipts	Total Expenditure/ receipts under Major Head	Per centage
	EXPENDITURE			
1	2013-Council of Ministers	25.51	32.21	79.20
2	2215-Water Supply & Sanitation	160.08	299.91	53.38
3	2701-Medium Irrigation	60.65	60.58	100.12
4	2801-Power	3375.55	3375.55	100.00
5	2852-Industries	60.00	61.00	98.36
6	3053-Civil Aviation	16.82	18.67	90.09
7	3435-Ecology & Environment	0.61	0.61	100.00
8	3454-Census, Survey & Statistics	47.72	63.39	75.28
9	4055-Capital outlay on Police	34.16	59.21	57.69
10	4217-Capital outlay on Urban Development	160.40	165.57	96.88
11	4250-Capital outlay on Other Social services	19.28	19.28	100.00
12	4515-Capital outlay on Rural Development	156.80	303.89	51.60
13	4700-Capital outlay on Major Irrigation	99.99	102.01	98.02
14	4701-Capital outlay on Medium Irrigation	115.27	149.32	77.20
15	4705-Capital outlay on Command Area Development	201.09	201.09	100.00
16	4851-Capital outlay on Village & Small Industries	25.00	25.01	99.96
17	5054-Capital outlay Road & Bridges	392.78	566.96	69.28
18	4070- Capital outlay on Other Administrative Services	7.23	8.95	80.78
19	4702- Capital outlay on Minor Irrigation	37.05	37.33	99.25
20	5452 Capital outlay on Tourism	12.60	12.60	100.00
	TOTAL	5008.59	5563.14	90.03
	RECEIPTS			
1	0029-Land Revenue	18.34	19.24	95.32
2	0059-Public Works	12.32	21.30	57.84
3	0217-Urban Development	74.37	74.60	99.69
4	0401-Crop Husbandry	24.22	29.83	81.19
5	0435-Other Agricultural Programmes	45.37	45.96	98.72
6	0515-Other Rural Development Programmes	38.72	39.10	99.03
7	0700-Major Irrigation	21.60	27.14	79.59
8	1054-Roads and Bridges	2.77	2.77	100.00
9	1475-Other General Economic Services	16.35	26.18	62.45
	TOTAL	254.06	286.12	88.79

Appendix 3.7
(Referred to in paragraph 3.9, page 53)

Statement showing the detail of revenue receipt not deposited in Consolidated Fund of the State

(₹ in crore)

Sr.No	Name of Fund	Name of Board	Name of Act	Fee	Amount
1	Punjab Infrastructure Development Board	Punjab Infrastructure Development Board (PIDB)	PIDB Act 2002	Development fee levied on sale or purchase of all agriculture produce except fruit, vegetable pulses and on petrol/diesel not exceeding 6 percent of the value of goods.	2016.32
2	Punjab Municipal Fund	Punjab Municipal Fund (PMF)	PMF Act 2006	10 percent of the amount of VAT collected by Excise and Taxation Department.	2903.34
3	Punjab Rural Development Board	Punjab Rural Development Board (PRDB)	Punjab Rural Development Act, 1987	Two percent fee levied advalorem basis on the agriculture produce brought or sold in the notified market area.	2606.42
4	Punjab Education Development Board	Punjab Education Development Board (PEDB)	Punjab Education Development Act, 1998	A cess not exceeding 10 rupees per proof liter on the sale of Punjab Medium Liquor, Indian made foreign liquor and Beer in the state.	63.93
5	Punjab Livestock Development Board	Punjab Livestock Development Board (PLDB)	Registered society through notification of Punjab Government	GIA from GOI, State Government or any other agency meant for Live Stock Development in Punjab will come Directly to the Board	23.28
6	Punjab State Development and Welfare Fund	Punjab State Development and Welfare Fund (PSDWF)	The Punjab State Development and Welfare Fund, 2008	Five percent of amount realized from bidders by way of auction of sale of all immovable properties after 1 st April 2007	53.84
Total					7667.13

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 goods and services which all citizens enjoy in common in the sense that each individual's consumption of such a goods leads to no subtractions from any other individual's consumption of that goods, 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.
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)	$[(\text{Current year amount} / \text{Previous year amount}) - 1] \times 100$
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).