

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

Profile of Punjab

A. General Data			
S. No.	Particulars	Figures	
1	Area	50362 sq km	
2	Population		
	a. As per 2001 Census.	2.44 crore	
	b. As per 2011 Census	2.77 crore	
3	Density of Population (as per 2001 Census). (All India Density = 325 persons per Sq. Km)	484 persons per Sq. Km.	
	Density of Population (as per 2011 Census). (All India Density = 382 persons per Sq. Km)	550 persons per Sq. Km.	
4	*Population below poverty line (BPL) (All India Average= 27.5 per cent)	15.90 per cent	
5	a. Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	69.95 per cent	
	b. Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	76.70 per cent	
6	Infant mortality** (per 1000 live births). (All India Average = 47 per 1000 live births)	34	
7	Life Expectancy at birth*** (All India Average = 63.5 years)	69 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) 2011-2012 at current price	₹ 248301 crore	
10	Per capita GSDP CAGR (2002-03 to 2011-12)	10.64 per cent	
11	GSDP CAGR (2002-03 to 2011-12)	Punjab	13.05 per cent
		Other General Category States ²	14.46 per cent
12	Population Growth (2002-03 to 2011-12)	Punjab	13.29 per cent
		Other General Category States	13.90 per cent

B. Financial Data				
Sr. No.	Particulars	Figures (In per cent)		
		2002-03 to 2010-11		2002-03 to 2011-12
		General Category States	Punjab	Punjab
a.	Of Revenue Receipts.	16.86	12.10	10.05
b.	Of Own Tax Revenue.	16.74	14.46	14.17
c.	Of Non Tax Revenue.	12.84	3.54	-11.10
d.	Of Total Expenditure.	14.58	10.78	9.33
e.	Of Capital Expenditure.	21.25	24.22	15.98
f.	Of Revenue Expenditure on Education.	15.41	8.76	10.83
g.	Of Revenue Expenditure on Health.	14.00	8.10	10.38
h.	Of Salary and Wages.	13.43	8.95	10.83
i.	Of Pension.	16.89	18.61	17.18

Source: 1. Financial data from Finance Accounts of the State Governments

2. General data: * BPL (Planning Commission & NSSO data, 61st Round)

** Infant mortality rate (SRS Bulletin December, 2011)

*** Life Expectancy at birth (Economic Survey, Government of India 2011-12)

**** Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data, 61st Round 2004-05 MRP)

¹ Please see glossary (Appendix 4.1).

² Excluding three General Category States i.e. Delhi, Goa and Puducherry.

Appendix 1.2

(Referred to in paragraph 1.1, page 1)

Structure of the Government Accounts	
The accounts of the State Government are kept in three parts:	
<p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.</p>	
<p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p>	
<p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State legislature.</p>	
Layout of the Finance Accounts	
Statement Number	Subject
1	Statement of Financial Position
2	Statement of Receipts and Disbursements
3	Statement of Receipts in Consolidated Fund
4	Statement of Expenditure out of Consolidated Fund by function and nature
5	Statement of Progressive Capital expenditure
6	Statement of Borrowings and other Liabilities
7	Statement of Loans and Advances given by the Government
8	Statement of Grants-in-aid given by the Government
9	Statement of Guarantees given by the Government
10	Statement of Voted and Charged Expenditure
11	Detailed Statement of Revenue and Capital Receipts by minor heads
12	Detailed Statement of Revenue Expenditure by minor heads
13	Detailed Statement of Capital Expenditure
14	Detailed Statement of Investments of the Government
15	Detailed Statement of Borrowings and other Liabilities
16	Detailed Statement of Loans and Advances made by the Government
17	Detailed Statement of Sources and Application of funds for expenditure other than revenue account
18	Detailed Statement of Contingency Fund and other Public Account transactions
19	Detailed Statement of Investments of earmarked funds

Appendix 1.3
(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 Thirteenth Finance Commission (ThFC) in its report has recommended a revised roadmap for Fiscal Consolidation for States to reduce its fiscal deficit to three *per cent* of Gross State Domestic Product (GSDP) by the year 2014-15, maintain it at that level thereafter, reduce revenue deficit to zero or surplus by 2014-15 and bring down its debt at 38.7 *per cent* of GSDP by 2014-15. The State was also asked to amend FRBM Act, 2003 to conform to these targets. The State Government as per recommendations/guidelines of the ThFC has amended the FRBM Act, 2003 in 2011 and also prepared the Fiscal Consolidation Roadmap (**Appendix 1.5**) for the years 2010-11 to 2014-15 incorporating therein year-wise annual targets for revenue deficit, fiscal deficit and debt outstanding. The Act, as amended, *inter-alia*, prescribed the following fiscal targets for the State:

- a) contain fiscal deficit as *per cent* of Gross State Domestic Product (GSDP) at 3.5 *per cent* in the financial years 2010-11, 2011-12, 2012-13 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.

Appendix 1.4

(Referred to in paragraph 1.2, page 2)

Abstract of receipts and disbursements for the year 2011-12 and summarised financial position of the Government of Punjab as on 31 March 2012

Part A—Abstract of receipts and disbursements for the year 2011-12

(₹ in crore)

Receipts	2010-11	2011-12	Disbursements	2010-11	2011-12		
					Non-plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	27608.47	26234.41	I-Revenue expenditure-	32897.18	31040.50	2004.82	33045.32
(i)-Tax revenue	16828.18	18841.01	General services	18597.73	16767.04	20.91	16787.95
(ii)-Non-tax revenue	5330.17	1398.45	Social Services-	7260.85	7441.42	1805.08	9246.50
(iii) State's share of Union Taxes and Duties	3050.87	3554.31	-Education, Sports, Art and Culture	4086.06	4768.86	520.71	5289.57
(iv)Non-Plan Grants	720.81	874.11	-Health and Family Welfare	1189.84	1337.60	213.19	1550.79
(v) Grants for State Plan Schemes	954.65	694.06	Water Supply, Sanitation, Housing and Urban Development	321.70	421.67	0.00	421.67
(vi) Grants for Central and Centrally Sponsored Plan Schemes	723.79	872.47	-Information and Broadcasting	23.96	19.36	11.66	31.02
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	239.78	141.42	144.37	285.79
			-Labour and Labour Welfare	109.29	126.40	17.04	143.44
			-Social Welfare and Nutrition	1273.85	605.90	898.11	1504.01
			-Others	16.37	20.21	0.00	20.21
			Economic Services-	6398.94	6085.24	178.83	6264.07
			-Agriculture and Allied Activities	1205.99	753.03	110.83	863.86
			-Rural Development	117.39	110.99	27.98	138.97
			-Special Areas Programmes	0.00	0.00	0.00	0.00
			-Irrigation and Flood Control	920.9	990.04	0.00	990.04
			-Energy	3376.24	3200.90	0.00	3200.90
			-Industry and Minerals	103.22	50.28	2.58	52.86
			-Transport	508.91	693.06	0.00	693.06
			-Science, Technology and Environment	3.43	1.86	3.00	4.86
			-General Economic Services	162.86	285.08	34.44	319.52
			Grants-in-aid Contributions	639.66	746.80	0.00	746.80
			Total		31040.50	2004.82	33045.32
II. Revenue deficit carried over to Section B	5288.71	6810.91	Revenue Surplus carried over to Section-B	--	--	--	--
Total Section A	32897.18	33045.32		32897.18	31040.50	2004.82	33045.32

Receipts	2010-11	2011-12	Disbursements	2010-11	2011-12		
					Non-plan	Plan	Total
1	2	3	4	5	6	7	8
Section-B Others							
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	225.77	(-)118.16	III Opening Overdraft from Reserve Bank of India	Nil	--	--	--
IV – Misc Capital Receipts	0.45	0.24	IV-Capital Outlay	2384.09	238.60	1359.52	1598.12
			General Services	184.76	68.82	127.22	196.04
			Social Services-	663.46	6.97	391.38	398.35
			-Education, Sports, Art and Culture	253.48	0.00	146.83	146.83
			-Health and Family Welfare	40.21	4.71	42.88	47.59
			Water Supply, Sanitation, Housing and Urban Development	345.99	1.07	193.96	195.03
			-Information and Broadcasting	0.30	0.40	0.00	0.40
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	3.50	0.00	0.00	0.00
			-Social Welfare and Nutrition	0.70	0.79	2.08	2.87
			-Others	19.28	0.00	5.63	5.63
			Economic Services-	1535.87	162.81	840.92	1003.73
			-Agriculture and Allied Activities	17.31	0.02	0.92	0.94
			-Rural Development	303.89	78.06	112.11	190.17
			-Special Areas Programmes	0.00	0.00	0.00	0.00
			-Irrigation and Flood Control	533.61	75.52	226.30	301.82
			Energy	0.00	0.00	0.00	0.00
			Industry and Minerals	25.01	2.68	0.00	2.68
			Transport	583.40	6.50	389.41	395.91
			Science Technology and Environment	0.00	0.00	0.00	0.00
			General Economic Services	72.65	0.03	112.18	112.21
TOTAL	226.22	(-)117.92	TOTAL	2384.09	238.60	1359.52	1598.12
V Recoveries of Loans and Advances	597.45	94.50	V-Loans and Advances Disbursed	68.40	176.61	0.00	176.61
-From Power Projects	526.38	6.31	-For Power Projects	0.00	0.00	0.00	0.00
-From Government Servants	69.52	78.70	-To Government Servants	37.40	47.61	0.00	47.61
-From others	1.55	9.49	-To Others	31.00	129.00	0.00	129.00
VI-Revenue surplus brought down	–	--	VI-Revenue Deficit Brought down	5288.71	--	--	6810.91

Receipts	2010-11	2011-12	Disbursements	2010-11	2011-12		
					Non-plan	Plan	Total
1	2	3	4	5	6	7	8
VII- Public debt receipts-	10934.37	14870.87	VII-Repayment of Public Debt	5952.88	8947.24	--	8947.24
-External Debt	--	-	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	6760.60	8710.43	-Internal debt other than ways and means Advances and Overdraft	2154.56	2487.84	--	2487.84
-Net transactions under Ways and Means Advances	3980.84	6010.94	-Net transactions under Ways and Means Advances	3613.01	6272.02	--	6272.02
-Net transactions under overdraft	-	-	-Net transactions under overdraft	--	--	--	--
-Loans and Advances from Central Government	192.93	149.50	-Repayment of Loans and Advances to Central Government	185.31	187.38	--	187.38
VIII- Appropriation to Contingency fund	Nil	Nil	VIII- Appropriation to Contingency fund	Nil	--	--	Nil
IX-Amount transferred to Contingency fund	Nil	Nil	IX-Expenditure from Contingency fund	Nil	--	--	Nil
X-Public Account Receipts	27654.86	31278.88	X-Public Account Disbursement	25836.98	28771.75	--	28771.75
-Small Savings and Provident funds	2533.13	3105.72	-Small Savings and Provident funds	1358.47	1465.54	--	1465.54
-Reserve funds	199.68	475.61	-Reserve funds	188.01	160.47	--	160.47
-Suspense and Miscellaneous	19449.59	22039.72	-Suspense and Miscellaneous	19441.97	21934.65	--	21934.65
-Remittances	1596.19	1376.03	-Remittances	1614.86	1365.38	--	1365.38
-Deposits and Advances	3876.27	4281.80	-Deposits and Advances	3233.67	3845.71	--	3845.71
XI Closing Overdraft from Reserve Bank of India	NIL	Nil	XI Cash Balance at end	(-118.16)	(-178.30)	--	(-178.30)
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	(-694.28)	(-729.82)	0.00	(-729.82)
			Departmental cash balance including permanent advances	474.09	449.49	0.00	449.49
			Cash Balance Investment	102.03	102.03	0.00	102.03
Total Section-B	39412.90	46126.33	Total Section-B	39412.90			46126.33
Total	72310.08	79171.65	Total	72310.08			79171.65

Appendix 1.4 (continued)
(Referred to in paragraph 1.8.1, page 30)

Part - B - Summarized financial position of the Government of Punjab as on 31 March 2012		
Liabilities	As on 31.03.2011	As on 31.03.2012
Internal Debt -	54940.33	60901.84
Market Loans bearing interest	26763.92	34504.30
Market Loans not bearing interest	0.15	0.15
Loans from Life Insurance Corporation of India	1.75	1.10
Loans from other Institutions	27806.68	26289.54
Ways and Means Advances and Overdrafts from Reserve Bank of India	367.83	106.75
Loans and Advances from Central Government -	3296.96	3259.09
Non-Plan Loans	40.17	37.33
Loans for State Plan Schemes	3215.40	3186.59
Loans for Centrally Sponsored Plan Schemes	41.07	34.85
Pre 1984-85 Loans	0.32	0.32
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	11357.09	12997.26
Deposits	2882.35	3325.12
Reserve Funds	2300.86	2616.00
Remittance Balances	97.26	107.91
Total	74899.85	83232.22
Assets		
Gross Capital Outlay on Fixed Assets -	27082.90	28687.54
Investments in shares of Companies, Corporations, etc.	3831.96	3831.73
Other Capital Outlay	23250.94	24855.81
Loans and Advances -	2323.85	2405.95
Loans for Power Projects	1040.43	1034.11
Other Development Loans	1201.07	1320.58
Loans to Government servants and Miscellaneous loans	82.35	51.26
Reserve Fund Investments	0.68	0.68
Advances	0.76	0.68
Suspense and Miscellaneous Balances	14.95	-90.12
Cash (excluding investments RF)	(-118.86)	(-179.00)
Cash in Treasuries and Local Remittances	--	--
Deposits with Reserve Bank	(-)694.28	(-)729.82
Departmental Cash Balance	473.17	448.57
Permanent Advances	0.22	0.22
Cash Balance Investments	102.03	102.03
Deficit on Government Account -	45595.57	52406.49
Add Revenue Deficit of the current year	5288.71	6810.92
Accumulated deficit at the beginning of the year	40306.86	45595.57
Total	74899.85	83232.22

Appendix 1.5
(Referred to in paragraphs 1.2.2 & 1.4, pages 3 & 12)

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	2010-11 (Actuals)	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6	7
i) Revenue Deficit as percentage of GSDP	2.35		1.80	1.20	0.60	0.00
ii) Fiscal Deficit as percentage of GSDP	3.18	3.50	3.50	3.50	3.00	3.00
iii) Outstanding Debt to GSDP ratio	33.24	42.50	41.80	41.00	39.80	38.70
B. Fiscal Consolidation Roadmap for the State	2010-11 (Actuals)	2010-11	2011-12	2012-13	2013-14	2014-15
1. Revenue Receipts	27608.47	30475.00	32027.00	35631.00	40194.00	45416.00
i) Share of Central taxes	3050.87	3207.00	3665.00	4398.00	5278.00	6333.00
ii) State's Own Taxes and Duties	16828.18	17396.00	20408.00	23103.00	26170.00	29665.00
a) Sales Tax/VAT (State Share)	10016.91	10000.00	11800.00	13570.00	15606.00	17946.00
b) State Excise	2373.07	2640.00	3250.00	3510.00	3790.00	4094.00
c) Stamps and Registration	2318.46	2500.00	2900.00	3335.00	3835.00	4411.00
d) Motor Vehicle Tax	653.91	700.00	800.00	864.00	933.00	1008.00
e) Electricity Duty	1422.90	1520.00	1400.00	1540.00	1694.00	1863.00
f) Land Revenue	19.24	17.00	19.00	21.00	23.00	25.00
g) Entertainment Tax	23.69	19.00	239.00	263.00	289.00	318.00
ii) Non Tax Revenue	5330.17	6568.00	3126.00	3277.00	3439.00	3610.00
a) Interest Receipts	169.37	412.00	177.00	177.00	177.00	177.00
b) Police	61.89	71.00	78.00	86.00	94.00	104.00
c) Other Administrative Services	61.61	72.00	72.00	79.00	87.00	90.00
d) Misc. General Services	4277.23	4923.00	1657.00	1681.00	1699.00	1718.00
i) Lotteries	3800.79	3851.00	81.00	89.00	98.00	108.00
ii) Deposits/Contributions	32.00	1000.00	1500.00	1500.00	1500.00	1500.00
iii) Guarantee Fee	70.05	71.00	75.00	82.00	91.00	100.00
iv) Others	374.39	1.00	1.00	10.00	10.00	10.00
e) Education, Sports, Art & Culture	30.15	42.00	45.00	49.00	54.00	60.00
f) Medical and Public Health	71.88	68.00	72.00	79.00	87.00	96.00
g) Water Supply and Sanitation	49.30	45.00	50.00	55.00	60.00	67.00
h) Urban Development	74.60	83.00	94.00	103.00	114.00	125.00
i) Major and Medium Irrigation	29.60	300.00	300.00	330.00	363.00	399.00
j) Mining	61.98	60.00	65.00	71.00	79.00	87.00
k) Punjab Roadways	150.39	121.00	133.00	146.00	161.00	177.00
l) Civil Supplies	41.21	50.00	55.00	60.00	67.00	73.00
m) Others	250.96	321.00	328.00	361.00	397.00	437.00
iv) Grants from Centre	2399.25	3304.00	4328.00	4853.00	5307.00	5808.00
a) Non Plan	720.81	634.00	656.00	851.00	942.00	1046.00
i) 13th Finance Commission	362.15	366.00	626.00	818.00	906.00	1006.00
ii) Govt of India	358.66	268.00	30.00	33.00	36.00	40.00
b) State Plan	954.65	1614.00	1949.00	2107.00	2281.00	2469.00
i) 13th Finance Commission	39.31	42.00	414.00	419.00	424.00	426.00
ii) Govt of India	915.34	1572.00	1535.00	1688.00	1857.00	2043.00
c) Centrally Sponsored Schemes	659.39	723.00	1469.00	1616.00	1777.00	1955.00
d) Central Plan	64.40	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)	27608.47	30475.00	32027.00	35631.00	40194.00	45416.00

	2010-11 (Actuals)	2010-11	2011-12	2012-13	2013-14	2014-15
2. Revenue Expenditure	32897.18	34180.00	35406.00	38882.00	42171.00	44906.00
a) Interest Payments	5515.11	5499.00	6530.00	7130.00	7630.00	8130.00
b) Pension and Retirement benefits	5309.32	4048.00	4822.00	5304.00	5835.00	6418.00
c) Salaries	9589.28	10309.00	11067.00	12174.00	13391.00	14730.00
Arrears of Pay Commission	0.00	0.00	1500.00	1125.00	1125.00	0.00
d) Power Subsidy	3375.55	3376.00	3020.00	4020.00	4520.00	5020.00
e) Devolution to Local Bodies	639.66	1319.00	1474.00	1804.00	2029.00	2294.00
f) Civil Supplies	77.73	433.00	481.00	500.00	200.00	200.00
g) Natural Calamities	219.42	228.00	239.00	251.00	263.00	276.00
h) Lotteries	3798.29	3805.00	48.00	53.00	58.00	64.00
i) State Plan Expenditure	1959.78	2082.00	2623.00	2885.00	3174.00	3491.00
j) CSS Expenditure	360.94	662.00	854.00	939.00	1033.00	1136.00
k)Others	2052.10	2419.00	2748.00	2697.00	2913.00	3146.00
I. Revenue Surplus (+)/Deficit (-) {1-2}	(-)5288.71	(-) 3705	(-) 3379	(-) 3251	(-) 1977	(+) 510
3. Capital Expenditure	2384.09	4029.00	5418.00	6502.00	7802.00	9362.00
i) Non Plan	218.06	287.00	254.00	305.00	366.00	439.00
ii) State Plan	2089.00	3178.00	4160.00	4992.00	5990.00	7188.00
iii) CSS	77.03	565.00	1004.00	1205.00	1446.00	1735.00
4) Loans and Advances (net)	529.50	546.00	(-)4.00	(-) 4.00	(-) 4.00	(-) 4.00
i) Advances	68.40	68.00	80.00	80.00	80.00	80.00
ii) Recoveries	597.46	614.00	84.00	84.00	84.00	84.00
iii) Other Capital Receipts	0.44	0.00	0.00	0.00	0.00	0.00
II. Fiscal Deficit (I-3+4)	(-)7143.30	(-) 7189	(-) 8801	(-) 9757	(-) 9783	(-) 8856
5. Outstanding Debt (including GPF)	69594	69549	77585	87342	97125	105981
6. Other liabilities (Reserve Funds and Deposits)	5183	4623	5404	6362	7362	8362
7. Outstanding Debt (including other liabilities) (5+6)	74777	74172	82989	93704	104487	114343
8. GSDP at current prices	224975	228754	254931	290621	331308	377691
9. Revenue Deficit as percentage of GSDP	(-)2.35	(-) 1.62	(-) 1.33	(-) 1.12	(-) 0.6	(+)0.14
10. Fiscal Deficit as percentage of GSDP	(-)3.18	(-) 3.14	(-) 3.45	(-) 3.36	(-)2.95	(-) 2.34
11. Outstanding Debt(including GPF) as percentage of GSDP	30.93	30.40	30.43	30.05	29.32	28.06
12. Outstanding Debt (including other liabilities) as percentage of GSDP.	33.24	32.42	32.55	32.24	31.54	30.27

Appendix 1.6
(Referred to in paragraph 1.2.3, page 5)

**Budget estimates vis-à-vis actuals of various fiscal parameters and
receipt and expenditure heads for the year 2011-12**

(₹ in crore)

	Actuals (2011-12)	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	26234	32027	-5793	-18.09
<i>Of which</i>				
Tax Revenue	18841	20408	-1567	-7.68
<i>Taxes on Sales, Trades etc.</i>	11172	11800	-628	-5.32
<i>State Excise</i>	2755	3250	-495	-15.23
<i>Taxes on vehicles</i>	850	800	50	6.25
<i>Stamps and Registration fees</i>	3079	2900	179	6.17
<i>Land Revenue</i>	25	19	6	31.58
Non-Tax Revenue	1398	3126	-1728	-55.28
State's share of Union taxes and duties	3554	3665	-111	-3.03
Grants in aid from GOI	2441	4328	-1887	-43.60
Revenue Expenditure	33045	35406	-2361	-6.67
<i>Of which</i>				
2040-Taxes on Sales, Trade etc.	100	126	-26	-20.63
2049-Interest Payments	6280	6530	-250	-3.83
2055-Police	2854	2792	62	2.22
2070-Other Administrative Services	231	838	-607	-72.43
2071-Pensions and Other Retirement Benefits	5657	4822	835	17.32
2075-Misc General Services	55	60	-5	-8.33
2202-General Education	5082	4932	150	3.04
2210-Medical and Public Health	1398	1513	-115	-7.60
2215-Water Supply and Sanitation	398	396	2	0.51
2225-Welfare of SC, ST & OBC	286	475	-189	-39.79
2236-Nutrition	129	167	-38	-22.75
2245-Relief on account of Natural Calamities	365	490	-125	-25.51
2401-Crop Husbandry	218	473	-255	-53.91
2801-Power	3200	3020	180	5.96
3456-Civil Supplies	251	481	-230	-47.82
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	747	1474	-727	-49.32
Salary and Wages	12403	12663	-260	-2.05
Subsidies	3215	3407	-192	-5.64
Capital Expenditure	1598	5418	-3820	-70.51
4055-Capital outlay on Police	62	95	-33	-34.74
4210- Capital outlay on Medical and Public Health	48	203	-155	-76.35
4215 Capital outlay on Water Supply and Sanitation	159	337	-178	-52.82
4217-Capital outlay on Urban Development	36	1215	-1179	-97.04
4225-Capital outlay on Welfare of SCs, STs and OBCs	0	62	-62	-100.00
4515-Capital outlay on other Rural Development Programmes	190	536	-346	-64.55
Disbursement of Loans and Advances	177	84	93	110.71
Revenue Deficit	6811	3379	3432	101.57
Fiscal Deficit	8491	8801	-310	-3.52
Primary Deficit	2211	2271	-60	-2.64
Financial Assistance to local bodies etc.	1200	1664	-464	-27.88
Revenue deficit/GSDP	2.74	1.36	1.38	101.47
Fiscal deficit/GSDP	3.42	3.54	-0.12	-3.39
Primary deficit (surplus)/GSDP	0.89	0.91	-0.02	-2.20
Revenue Deficit/Fiscal Deficit	80.22	38.39	41.83	108.96

Appendix 1.7

(Referred to in paragraph 1.3.2, page 9)

Statement showing the details of revenue receipts credited to funds outside the Consolidated Fund of the State and expenditure therefrom

(₹ in crore)

Sr. No.	Name of Fund/ Account	Name of Board	Name of Act under which the Fund/ Board was established	Nature of Receipts to be credited to the fund	Receipts during the year	Expenditure out of the accumulated receipts
1	Punjab Infrastructure Development Fund	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 six per cent of the value of the goods.	618.24	1452.08
2	Punjab Municipal Fund	Director, Local Government, Punjab	PMF Act, 2006	10 per cent of the amount of VAT collected by Excise and Taxation Department.	949.91	939.58
3	Punjab Rural Development Fund	Punjab Rural Development Board	PRD Act, 1987	Two per cent fee on advalorem basis in respect of the agriculture produce bought or sold in the notified market area.	Not supplied	724.66
4	Punjab Education Development Fund	Punjab Education Development Board (PEDB)	PED Act, 1998	A cess not exceeding ₹ 10 per proof liter on the sale of Punjab Medium Liquor, Indian made Foreign Liquor and Beer in the State.	55.54	74.20
5	Account of Punjab Livestock Development Board	Punjab Livestock Development Board (PLDB), a Registered Society under the Registration of Societies Act, 1860	Notification No. 18/ 24/99-AH-9(5)/4402 dated 8 June, 2001 of Punjab Government	Purchase Fee levied for providing artificial insemination services, GIA from GOI, State Government or any other agency meant for Livestock Development in Punjab	10.93	4.32
Total					1634.62	3194.84

Source: Departmental records and Annual Plan (2012-13) of Punjab Government

Appendix 1.8
(Referred to in paragraphs 1.4, 1.5.1 and 1.10.3, pages 10, 15 and 39)
Time Series Data on State Government finances

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Part A. Receipts					
1. Revenue Receipts	19238	20713	22157	27608	26234
(i) Tax Revenue	9899(51)	11150 (54)	12040(54)	16828(61)	18841 (72)
Taxes on Sales, Trades etc.	5342(54)	6436 (58)	7578(63)	10017(60)	11172 (59)
State Excise	1862(19)	1810 (16)	2101(17)	2373(14)	2755 (15)
Taxes on vehicles	499(5)	524 (5)	555(5)	654(4)	850 (5)
Stamps and Registration fees	1568(16)	1730 (16)	1551(13)	2318(14)	3079 (16)
Land Revenue	17	16	15	19	25
Other Taxes	611 (6)	634 (5)	240(2)	1447(8)	960 (5)
(ii) Non-Tax Revenue	5254(27)	5784 (28)	5653(26)	5330(19)	1398 (5)
(iii) State's share of Union taxes and duties	1975(10)	2084 (10)	2144(10)	3051(11)	3554 (14)
(iv) Grants in aid from GOI	2110(11)	1695 (8)	2320(10)	2399(9)	2441 (9)
2. Miscellaneous Capital Receipts	1	1	1	1	0
3. Recoveries of Loans and Advances	1445	78	1276	597	95
4. Total revenue and Non-debt capital receipts (1+2+3)	20684	20792	23434	28206	26329
5. Public Debt Receipts	5662	5979	7083	7321	8599
Internal Debt (excluding Ways & Means Advances and Overdrafts)	5232	5701	7011	6760	8710
Net transactions under Ways and Means advances and Overdrafts	-	-	-	368	-261
Loans and Advances from Government of India	430	278	72	193	150
6. Total receipts in the Consolidated Fund (4+5)	26346	26771	30517	35527	34928
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts	19687	24306	22047	27655	31279
9. Total receipts of the State (6+7+8)	46033	51077	52564	63182	66207
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	23061(91)	24569 (89)	27408(93)	32897(93)	33045 (95)
Plan	1164(5)	1422 (6)	1424(5)	2321(7)	2005 (6)
Non-Plan	21897(95)	23147 (94)	25984(95)	30576(93)	31041 (94)
General Services including interest payments	12892(56)	14032 (57)	15525(56)	18598(57)	16788 (51)
Social Services	4333(19)	5483 (22)	6217(23)	7261(22)	9247 (28)
Economic Services	5479(24)	4744 (19)	5219(19)	6399(19)	6264 (19)
Grants in aid and Contributions	357(2)	310 (2)	447(2)	640(2)	747 (2)
11. Capital Expenditure	2192(9)	2858 (10)	2166(7)	2384(7)	1598 (5)
Plan	1920(88)	2603 (91)	1980(91)	2166(91)	1359 (85)
Non-Plan	272(12)	255 (9)	186(9)	218(9)	239 (15)
General Services	135(6)	187 (7)	126(6)	185(8)	196 (12)
Social Services	490(22)	1145 (40)	699(32)	663(28)	398 (25)
Economic Services	1567(72)	1526 (53)	1341(62)	1536(64)	1004 (63)
12. Disbursement of Loans and Advances	35(0.14)	55 (0.20)	29(0.10)	68(0.19)	177 (0.51)
13. Total Expenditure (10+11+12)	25288	27482	29603	35349	34820
14. Repayments of Public Debt	1719	1835	2283	2340	2675
Internal Debt (excluding Ways and Means Advances and Overdraft)	1361	1662	2109	2155	2488
Net transactions under Ways and Means advances and Overdraft	-	-	-	-	-
Loans and Advances from Government of India	358	173	174	185	187
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	27007	29317	31886	37689	37495
17. Contingency Fund disbursements	-	-	-	-	-
18. Public Account disbursements	18751	22591	20721	25837	28772

19. Total disbursements by the State (16+17+18)	45758	51908	52607	63526	66267
Part C. Deficits					
20. Revenue Deficit (1-10)	-3823	-3856	-5251	-5289	-6811
21. Fiscal Deficit (4 – 13)	-4604	-6690	-6170	-7143	-8491
22. Primary Deficit (21-23)	-77	-1788	-1159	-1628	-2211
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	4527	4902	5011	5515	6280
24. Financial Assistance to local bodies etc.	694	611	941	993	1200
25. Ways and Means Advances/Overdraft availed(days)	40	23	141	121	178
Ways and Means Advances availed (days)	40	23	141	121	153
Overdraft availed (days)	-	-	29	14	25
26. Interest on Ways and Means Advances/Overdraft	1	1	7	5	10
27. Gross State Domestic Product at current prices	152245	174039	198393	224975	248301
28. Outstanding fiscal liabilities (year end)	55982	61850	67967	74784[§]	83099
29. Outstanding Guarantees (year end) (Including interest)	11014	25868	33295	40332*	45714*
30. Maximum amount guaranteed	26094	46815	51357	Nil[#]	48382
31. Number of incomplete projects	11	13	34	19	19
32. Capital blocked in incomplete projects	956	1177	1630	358	401
Part E. Fiscal Health Indicators					
I Resource Mobilization					
Own Tax revenue/GSDP	6.50	6.41	6.07	7.48	7.59
Own Non-tax revenue/GSDP	3.45	3.32	2.85	2.37	0.56
Central Transfers/GSDP	1.30	1.20	1.08	1.36	1.43
II Expenditure Management					
Total Expenditure/GSDP	16.61	15.79	14.92	15.71	14.02
Total Expenditure/Revenue Receipts	131.45	132.68	133.61	128.04	132.73
Revenue Expenditure/Total Expenditure	91.19	89.40	92.59	93.06	94.90
Expenditure on Social Services/ Total Expenditure	19.07	24.12	23.36	22.42	27.70
Expenditure on Economic Services/Total Expenditure	27.86	22.82	22.16	22.45	20.87
Capital Expenditure/Total Expenditure	8.66	10.40	7.32	6.74	4.59
Capital Expenditure on Social & Economic Services/ Total Expenditure	8.13	9.72	6.89	6.22	4.03
III Management of fiscal Imbalances					
Revenue deficit (surplus)/GSDP	-2.51	-2.22	-2.65	-2.35	-2.74
Fiscal deficit/GSDP	-3.02	-3.84	-3.11	-3.18	-3.42
Primary deficit (surplus)/GSDP	-0.05	-1.03	-0.58	-0.72	-0.89
Revenue Deficit/Fiscal Deficit	83.04	57.64	85.11	74.04	80.22
Primary revenue balance/GSDP	1.41	0.65	0.52	0.37	-0.18
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	36.77	35.54	34.26	33.24	33.47
Fiscal Liabilities/RR	291.00	298.61	306.75	270.88	316.76
Primary deficit vis-à-vis quantum spread	(-)5.09	(-) 49.21	(-)22.57	(-) 34.43	(-) 122.70
Debt Redemption (Principal + Interest)/Total Debt Receipts	65.9	92.51	92.72	92.58	91.00
V Other Fiscal Health Indicators					
Return on Investment	0.01	0.02	0.02	0.02	0.05
Balance from Current Revenue (Rupees in crore)	(-)3656	(-) 3637	(-)5757	(-)4650	(-) 6373
Financial Assets/Liabilities	44.38	43.42	40.82	39.12	37.04

* This figure does not include interest.

Information was not supplied by State Government.

§ Differs by ₹ 6.76 crore (Increased) from the figure given in Audit Report on State Finances for the year 2010-11 due to proforma adjustment carried out by the Pr. AG (A&E) to rectify the misclassification of earlier years.

Appendix 1.9
(Referred to in paragraph 1.7.3(a), page 27)

**List of working Government Companies/Corporations
having negative networth**

Sr. No.	Name of the Company/Corporation	Investment as per Finance Accounts as on 31.03.2012 (₹ in crore)	Year of Accounts	Net Worth as per Annual Accounts of the Company/ Corporation (₹ in crore)	Earning per share (₹)
(A) Working Government Corporations					
1	Punjab State Warehousing Corporation	4.00	2008-09	(-) 247.41	(-) 1151.13
2	Punjab Financial Corporation	29.31	2010-11	(-) 283.12	(-) 10.70
3	PEPSU Road Transport Corporation	86.82	2010-11	(-) 240.65	Negative but amount not available
(B) Working Government Companies					
4	Punjab State Grains Procurement Corporation Limited	1.05	2009-10	(-) 605.50	Negative but amount not available
5	Punjab State Industrial Development Corporation Limited	78.22	2010-11	(-) 472.32	(-) 364.76
6	Punjab State Power Corporation Limited	2946.11	2009-10	(-) 6744.48	Negative but amount not available
7	Punjab State Civil Supplies Corporation Limited	3.73	2010-11	(-)445.65	13.40

Source: Annual Accounts of concerned Corporations/Companies

Appendix 1.10*(Referred to in paragraph 1.7.3(b), page 27)***Arrear in finalisation of Accounts of working Public Sector Undertakings**

Sr. No.	Name	Year upto which accounts were finalised as on June 2012	Year for which accounts are awaited	No. of Accounts in arrear
(A) Working Statutory Corporations				
1	Punjab State Warehousing Corporation	2009-10	2010-11	1
2	Punjab Financial Corporation	2010-11	Nil	Nil
3	Punjab Scheduled Castes Land Development and Finance Corporation	2008-09	2009-10 2010-11	2
4	PEPSU Road Transport Corporation	2010-11	Nil	Nil
(B) Working Government Companies				
5	Punjab Agro Industries Corporation Limited	2010-11	Nil	Nil
6	Punjab State Forest Development Corporation Limited	2010-11	Nil	Nil
7	Punjab State Grain Procurement Corporation Limited	2009-10	2010-11	1
8	Punjab State Seeds Corporation Limited	2008-09	2009-10 2010-11	2
9	Punjab Water Resource Management & Development Corporation Limited	2009-10	2010-11	1
10	Punjab State Industrial Development Corporation Limited	2010-11	Nil	Nil
11	Punjab Small Industries and Export Corporation Limited	2009-10	2010-11	1
12	Punjab State Power Corporation Ltd.	2009-10	2010-11	1
13	Punjab Informations and communications Technology Corporation Limited	2010-11	Nil	Nil
14	Punjab State Bus Stand Management Company Limited	2009-10	2010-11	1
15	Punjab State Civil Supplies Corporation Limited	2010-11	Nil	Nil
16	Punjab State Container and warehousing corporation Limited	2010-11	Nil	Nil
17	Punjab State Tourism Development Corporations	2007-08	2008-09 2009-10 2010-11	3
			Total	13

Source: Finance Accounts

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	324.02
2	2	93.85
3	3	83.49
4	4	7.89
5	5	875.12
6	6	40.41
7	7	50.65
8	9	236.46
9	10	19.50
10	11	242.77
11	12	177.69
12	13	120.92
13	14	7.52
14	15	220.27
15	16	26.22
16	17	299.34
17	18	11.38
18	19	53.57
19	22	242.48
20	23	816.28
21	24	13.37
22	25	708.06
23	26	5.47
24	27	17.18
25	28	8.55
26	29	10.25
27	30	2.88
Charged (Revenue)		
28	1	0.06
29	2	0.04
30	3	0.47
31	5	0.33
32	7	0.19
33	8	250.01
34	9	0.05
35	10	2.08
36	11	0.08

37	18	0.86
38	19	0.02
39	21	10.14
40	22	0.11
41	25	0.07
42	26	0.55
43	27	0.02
44	29	0.01
45	30	0.08
Voted (Capital)		
46	1	15.01
47	2	20.38
48	3	0.72
49	4	6.60
50	5	395.89
51	9	0.34
52	10	23.06
53	11	155.17
54	12	54.72
55	13	71.02
56	14	0.01
57	15	790.35
58	17	1270.48
59	19	57.10
60	21	306.17
61	22	7.64
62	23	351.04
63	24	12.36
64	25	73.13
65	27	115.42
66	28	76.94
67	29	19.13
68	30	0.01
Total		8803.45

Note: Though there were savings of ₹ 10,000 (Grant No. 4), ₹ 11,000 (Grant No. 6), ₹ 10,000 (Grant No. 23) and ₹ 30,000 (Grant No. 28) under Revenue-Charged, yet these were taken as zero due to rounding off.

Appendix 2.2
(Referred to in paragraph 2.2.6, page 48)

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	15-Irrigation and Power	23.40	2700-19-800-07-Other Expenditure including Interest
2		17.45	2700-03-800-07-Other Expenditure including Interest
3		7.42	2700-01-800-07-Other Expenditure including Interest
4		5.89	2700-04-799-Suspense
5		1.95	2700-11-800-07-Other Expenditure including Interest
6		18.65	2701-05-800-07-Other Expenditure including Interest
7		16.40	2701-13-800-07-Other Expenditure including Interest
8		12.73	2701-39-800-07-Other Expenditure including Interest
9		7.28	2701-40-800-07-Other Expenditure including Interest
10		4.58	2701-26-800-07-Other Expenditure including Interest
11		1.04	2701-38-800-07-Other Expenditure including Interest
12		19.93	4700-05-799-Suspense(Plan)
13		3.25	4700-04-799-Suspense
14		1.85	4700-01-799-Suspense
15		4.39	4701-06-799-Suspense (Plan)
16		13.70	4711-03-799-Suspense (Plan)
17		9.45	4711-01-799-Suspense (Plan)
18		13.00	4700-02-799-Suspense
19	21-Public Works	45.23	2059-001-07-Establishment Charges paid to Public Health Department for work done by that Department
20		73.19	2215-01-799-Suspense
21		65.73	2515-799-Suspense
22		3.28	3054-80-799-Suspense
23		91.27	3054-80-001-01-Establishment Charges transferred on pro-rata basis to the Major Head "3054" Roads and Bridges
24		29.51	5054-80-797-01-Amount transferred to Subvention from Central Road Fund (Plan)
25		157.79	2059-80-799-Suspense
26		1.90	5053-02-102-05-Upgradation of Flying Training Facilities at Patiala Aviation Club, Patiala
27		19.12	4202-01-202-14-Infrastructure Development of Scheme in the Rural Areas of the State with Assistance of (RIDF XIII) (Plan)

28	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	3.07	2215-01-277-02-Award of Scholarship under the State Government-Post Matric Scholarship to Scheduled Castes Student
29	29-Transport	1.00	2041-800-98-01-Purchase of Computer related Hardware
Total		673.45	

Appendix 2.3

(Referred to in paragraph 2.2.7, page 48)

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	761.88	457.58	304.30	19.72
2	2-Animal Husbandry and Fisheries	394.81	324.75	70.06	23.78
3	3-Co-operation	97.90	89.16	8.74	74.75
4	7-Excise and Taxation	156.04	129.89	26.15	24.50
5	9-Food and Supplies	484.19	252.99	231.20	5.26
6	10-General Administration	164.06	158.31	5.75	13.75
7	11-Health and Family Welfare	1742.34	1612.60	129.74	113.03
8	19-Planning	108.67	56.70	51.97	1.60
9	22-Revenue and Rehabilitation	1017.00	989.20	27.80	214.68
10	23-Rural Development and Panchayats	1292.96	798.77	494.19	322.09
11	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	1672.07	1250.79	421.28	286.78
12	26-State Legislature	30.23	26.31	3.92	1.55
Total of Revenue (Voted)		7922.15	6147.05	1775.10	1101.49
B-Capital (Voted)					
13	2-Animal Husbandry and Fisheries	10.87	0.10	10.77	9.62
14	5-Education	499.51	108.36	391.15	4.74
15	10-General Administration	22.44	1.28	21.16	1.90
16	12-Home Affairs and Justice	101.35	67.90	33.45	21.27
17	13-Industries	71.03	2.68	68.35	2.67
18	15-Irrigation and Power	1141.94	358.59	783.35	7.00
19	17-Local Government, Housing and Urban Development	1215.31	35.86	1179.45	91.03
20	19-Planning	163.75	111.45	52.30	4.80
21	23-Rural Development and Panchayats	535.66	190.18	345.48	5.56
Total of Capital (Voted)		3761.86	876.40	2885.46	148.59
Grand Total		11684.01	7023.45	4660.56	1250.08

Appendix 2.4

(Referred to in paragraph 2.2.8, page 48)

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

Sr. No.	Grant Number	Gross amount of re-appropriation order (₹ in crore)	Authority by which order was issued	Brief reasons for rejections
1	5-Education	21.99	Secretary to Government of Punjab, Sports & Youth Services, Chandigarh.	(i) Re-appropriation order has not been properly classified. Capital head '4202-Capital Outlay on Education, Sports, Art & Culture' has not been shown separately. (ii) Scheme-wise/Minor/Major head wise total at last page are not correct. (iii) Total 'From' and 'To' sides of the Re-appropriation order do not tally. (iv) Reason for saving as well as excess are not cogent and convincing. (v) Funds provided through Supplementary demands for grant have been included on 'To' side of re-appropriation order.
2	11-Health and Family Welfare	143.62	Principal Secretary to Government of Punjab, Department of Health and Family Welfare, Chandigarh.	(i) Total 'From' and 'To' sides of the Re-appropriation order do not tally. (ii) Saving of Revenue side has been used in capital side. (iii) Reason for saving as well as excess are not cogent and convincing. (iv) Charged figures have not been shown separately.
3	11-Health and Family Welfare	28.11	Director, Research & Medical Education, Punjab, Chandigarh.	(i) Total 'From' and 'To' sides of the Re-appropriation order do not tally. (ii) Reason for saving as well as excess are not cogent and convincing. (iii) Salary has been appropriated to other SOEs. (iv) Surrender/withdrawal used without prior permission of Finance Department. (v) Charged figures have not been shown separately.
4	13-Industries	9.24	Additional Secretary to Government of Punjab, Department of Industries and Commerce, Chandigarh.	(i) Total 'From' and 'To' sides of the Re-appropriation order do not tally. (ii) Surrender/withdrawal used without prior permission of Finance Department. (iii) Salary has been appropriated to other SOEs in violation of Para 14.9 (i)(b) of Punjab Budget Manual. (iv) Reason for saving as well as excess are not cogent and convincing. (v) Re-appropriation order has not been properly classified.

5	27-Technical Education and Industrial Training	13.57	Principal Secretary, Technical Education and Industrial Training, Punjab, Chandigarh.	(i) Total 'From' and 'To' sides of the Re-appropriation order do not tally. (ii) Surrender/withdrawal used without prior permission of Finance Department. (iii) Salary has been appropriated to other SOEs in violation of Para 14.9 (i)(b) of Punjab Budget Manual. (iv) Funds relating to Non-Plan/Plan schemes have been re-appropriated in violation of para 14.9(i)(e) of Punjab Budget Manual. (v) Funds have been re-appropriated to the new scheme not authorised by an Appropriation Act in violation of para 14.5 (iii) of Punjab Budget Manual.
	Total	216.53		

Appendix 2.5
(Referred to in paragraph 2.2.8, page 48)

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	2401-001-09-State Plan for Rejuvenation of State Agriculture Growth/National Agriculture Development Programme- Rashtriya Krishi Vikas Yojana (Plan)	95.00	0.00	36.93	131.93	65.97	(-) 65.96
2	2401-789-19-Rashtriya Krishi Vikas Yojana (Plan)	5.00	0.00	1.94	6.94	3.47	(-) 3.47
3	2401-789-22-State Share of National Horticulture Mission (Plan)	0.00	0.00	1.44	1.44	0.00	(-) 1.44
4	2415-01-120-06-Establishment of Diagnostic Laboratory and Strengthening Pesticides Residue Analysis Laboratory Centre of Excellence in Agriculture (Plan)	0.00	0.00	1.62	1.62	0.00	(-) 1.62
6-Elections							
5	2015-102-01-Electoral Officers	24.40	12.54	3.10	40.04	29.15	(-) 10.89
8-Finance							
6	2054-095-03-13th Finance Commission-Grant for Database of Employees and Pensioners	0.00	0.00	2.50	2.50	0.00	(-) 2.50
7	2071-01-102-01-Commuted Value of Pensions	286.82	0.00	(-) 55.74	231.08	242.20	(+) 11.12
8	2071-01-104-01-Gratuities	822.95	0.00	(-) 274.08	548.87	659.68	(+) 110.81
9	2071-01-115-01-Leave Encashment Benefits	351.22	0.00	(-) 51.12	300.10	362.17	(+) 62.07
10-General Administration							
10	2052-90-01-General Services Secretariat	69.36	5.01	2.41	76.78	72.97	(-) 3.81
11	4070-800-98-12-Infrastructure and Construction of Building for e-governance Projects (Plan)	4.00	1.90	7.41	13.31	1.00	(-) 12.31
12	4070-800-98-19-Additional Central Assistance under National e-governance Action Plan (Plan)	3.07	0.00	2.46	5.53	0.00	(-) 5.53

13	2052-092-98-18-Additional Central Assistance for Bandwidth Charges with Swan Component (Plan)	0.20	0.49	1.21	1.90	0.00	(-) 1.90
12-Home Affairs and Justice							
14	2055-104-01- Special Police	615.63	54.38	1.66	671.67	666.54	(-) 5.13
15-Irrigation and Power							
15	4700-01-800-08-Works Expenditure	25.10	0.00	(-) 5.10	20.00	28.01	(+) 8.01
16	4700-05-001-02-Supervision (Plan)	12.68	0.00	2.36	15.04	12.26	(-) 2.78
17	4700-02-800-08-Works Expenditure	15.45	7.01	2.07	24.53	12.89	(-) 11.64
18	4701-50-800-08-Works Expenditure (Plan)	0.00	0.00	27.21	27.21	0.00	(-) 27.21
19	4701-11-800-08-Works Expenditure (Plan)	0.00	0.00	1.50	1.50	0.00	(-) 1.50
20	4701-13-789-01-Remodelling/ Construction of New Distributaries/ Minors (Commercial) (Plan)	2.50	0.00	2.00	4.50	0.00	(-) 4.50
21	4702-800-13-Installation of 280 deep Tubewells in Kandi Area (RIDF-XV) (Plan)	18.00	0.00	10.00	28.00	0.00	(-) 28.00
22	4702-800-14-Tubewells and Other Schemes for Deep Tubewells in Kandi Area (NABARD) (RIDF-X) (Plan)	0.90	0.00	1.50	2.40	0.00	(-) 2.40
23	4705-800-18-Project for Lining of Abohar Branch (U) Canal System (RIDF-XV) (Plan)	9.00	0.00	63.00	72.00	0.00	(-) 72.00
24	4705-800-14-Construction of Field Channel of Eastern System on Matching Grant Basis	0.00	0.00	3.90	3.90	0.00	(-) 3.90
25	4705-789-05-Project for Lining of Abohar Branch (U) Canal System (RIDF-XV) (Plan)	1.00	0.00	7.00	8.00	0.00	(-) 8.00
26	4705-800-19-Lining of Water Courses on Bhakra Main Branch Canal System (RIDF-XVI) (Plan)	5.00	0.00	15.00	20.00	0.00	(-) 20.00
27	4711-01-001-01-Direction and Administration	30.00	0.00	3.50	33.50	23.10	(-) 10.40
28	4711-03-001-03-Execution (Plan)	10.00	0.00	1.00	11.00	9.80	(-) 1.20

29	4711-03-103-49-Project for capital Expenditure and Carrying out Anti-water Logging Operation in Mukatsar District (Plan)	0.00	0.00	1.25	1.25	0.00	(-) 1.25
30	4711-03-103-55-Providing Emergent Flood Protection Works on River Sutlej, Beas and Ravi (RIDF-XVII) (Plan)	0.00	0.00	7.00	7.00	0.00	(-) 7.00
31	4711-03-103-39-Project for AWLD and FC Works with River Ravi, Beas, Sutluj, Ghaggar and Choes Nadies and Khads (RIDF-XIII) (Plan)	1.90	0.00	(-) 1.00	0.90	4.39	(+) 3.49
21-Public Works							
32	2059-60-051-07-Other Administrative Services	3.58	0.00	1.32	4.90	0.02	(-) 4.88
25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes							
33	2225-03-277-10-Pre-Matric Scholarship for Students belonging to Minority Communities (CSS)	36.00	9.42	7.42	52.84	25.69	(-) 27.15
34	2225-03-277-07-Merit-cum Means Based Scholarship to Students Belonging to Minority Communities (CSS)	12.50	0.00	4.50	17.00	1.59	(-) 15.41
35	2225-03-277-10-Pre-Matric Scholarship for Students belonging to Minority Communities (Plan)	12.00	0.00	5.61	17.61	8.56	(-) 9.05
36	2225-01-789-61-Shagun Scheme (Social Security Welfare) (ii) Shagun to Christian Girls/Widows/Divorcees and Daughter of Widows of any Castes at the time of their marriage (Plan)	5.00	0.00	15.02	20.02	4.00	(-) 16.02
37	2235-02-102-09-Integrated Child Development Service Scheme (CSS)	167.27	59.86	3.78	230.91	202.51	(-) 28.40
38	2235-789-19-01-13th Finance Commission's Grant for measures to Improve Adverse Sex Ratio (Plan)	0.00	15.01	22.49	37.50	0.00	(-) 37.50
39	2235-60-789-09-01-Indira Gandhi National Old Age Pension (Plan)	26.40	0.00	12.10	38.50	17.24	(-) 21.26

40	2235-60-102-03-01-Indira Gandhi National Old Age Pension (Plan)	21.60	0.01	9.89	31.50	15.73	(-) 15.77
41	2235-789-19-02-State Initiative for Implementing Bebe Nanki Ladli Beti Kalyan Scheme (Plan)	0.00	0.02	15.98	16.00	0.00	(-) 16.00
42	2235-102-21-01-13th Finance Commission's Grant for measures to improve Adverse Sex Ratio (Plan)	0.00	0.01	24.99	25.00	0.00	(-) 25.00
43	2235-102-21-02-State Initiative for implementing Bebe Nanki Ladli Beti Kalyan Scheme (Plan)	0.00	0.01	13.00	13.01	0.00	(-) 13.01
44	2235-800-11-Assistance to various Homes/Institutions run by Social Security Department (Plan)	0.00	0.01	1.15	1.16	0.00	(-) 1.16
45	2225-01-789-34-Grant-in-aid to Punjab Scheduled Castes Land Development and Finance Corporation under one time Settlement Scheme (Plan)	1.00	0.00	1.50	2.50	0.00	(-) 2.50
46	2225-01-789-62-Attendance Scholarship to BC/EWS Primary Girl Students (Plan)	0.00	0.01	4.99	5.00	0.00	(-) 5.00
47	2225-01-789-63-Grant-in-aid to Students Belonging to BC and EWS Families Studying in Class (Ist to 8th) for Purchase of School Uniforms (Plan)	0.00	0.01	3.99	4.00	0.00	(-) 4.00
27-Technical Education and Industrial Training							
48	4250-800-02-Creation of ITIs of Excellence in Punjab (Plan)	6.75	0.00	(-) 1.97	4.78	5.58	(+) 0.80
Total		2701.28	165.70	(+) 358.70	2836.67	2474.52	(+) 196.30
				(-) 389.01			(-) 558.45
			Net	(-) 30.31			(-) 362.15

Appendix 2.6
(Referred to in paragraph 2.2.9, page 48)

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	83.49
2	7-Excise and Taxation	50.65
3	11-Health and Family Welfare	242.77
4	13-Industries	120.92
5	16-Labour and Employment	26.22
6	17-Local Government, Housing and Urban Development	299.34
7	18-Personnel and Administrative Reforms	11.38
8	19-Planning	53.57
9	22-Revenue and Rehabilitation	242.48
10	23-Rural Development and Panchayats	816.28
11	25-Social and Women's Welfare and Welfare of Scheduled castes and Backward Classes	708.06
12	27-Technical Education and Industrial Training	17.18
13	29-Transport	10.25
Capital (Voted)		
14	2-Animal Husbandry and Fisheries	20.39
15	5-Education	395.89
16	10-General Administration	23.06
17	11-Health and Family Welfare	155.17
18	12-Home Affairs and Justice	54.72
19	13-Industries	71.02
20	17-Local Government, Housing and Urban Development	1270.48
21	19-Planning	57.10
22	21-Public Works	306.18
23	23-Rural Development and Panchayats	351.04
24	29-Transport	19.13
(Revenue-Charged)		
25	21-Public Works	10.14
Total		5416.91

Appendix 2.7
(Referred to in paragraph 2.2.9, page 49)

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	1-Agriculture and Forests	324.02	167.06	156.96
2	2-Animal Husbandry and Fisheries	93.84	18.98	74.86
3	5-Education	875.12	3.46	871.66
4	6-Elections	40.41	0.20	40.21
5	9-Food and Supplies	236.46	10.78	225.68
6	10-General Administration	19.50	4.47	15.03
7	12-Home Affairs and Justice	177.69	8.75	168.94
8	15-Irrigation and Power	220.27	62.65	157.62
Capital (Voted)				
9	1-Agriculture and Forests	15.01	2.97	12.04
10	15-Irrigation and Power	790.35	307.35	483.00
11	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	73.13	1.54	71.59
12	27-Technical Education and Industrial Training	115.42	34.58	80.84
13	28-Tourism and Cultural Affairs	76.94	48.72	28.22
Total		3058.16	671.51	2386.65

Appendix 2.8
(Referred to in paragraph 2.2.12(a), page 50)

Statement showing wrong classification of grant-in-aid

(₹ in crore)

Sr.No.	Head of Account/Scheme	Amount
1	4070-003-01-Establishment of Administrative Training Institute	2.32
2	4202-01-201-04-Sarv Shiksha Abhiyan National Programme for Education of Girls at Elementary	19.06
3	4202-01-201-12-Implementation of EDUSAT Project In the state(NABARD) RIDF XV	39.30
4	4202-01-203-07-Establishment of Rajiv Gandhi National University of Law, Punjab (ACA)	25.00
5	4202-01-789-02-Sarvshiksha Abhiyan including Education Guarantee Scheme National Programme	15.04
6	4202-03-102-05-Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education	5.40
7	4202-01-789-02-Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education	4.50
8	4202-04-106-09-Grant-in-aid for specific project	2.43
9	4210-01-110-55-Punjab Urban Infrastructure	1.00
10	4210-01-110-56-Setting up of Mobile Cancer Detection Units in The State	0.40
11	4210-03-105-31-Upgradation of Facilities in the State Institute of Nursing and Paramedical	0.68
12	4210-03-789-05-National Rural Health Mission	9.56
13	4210-03-789-13-Upgradation of Facilities in the State Institute of Nursing and Paramedical	0.25
14	4210-03-789-15-Strengthening of Logistic Services in the State of Punjab	1.00
15	4210-03-789-17-Strengthening of Fire Safety Services in the State	2.00
16	4217-60-800-60Grant-in-aid to Local Bodies for Maintenance of Civic Services recommended	29.08
17	4403-107-03Extension and Development of Fodder Resources in the State	0.10
18	4515-800-08-Contribution to Villages Development Fund out of Grant-in-aid recommended	4.73
19	5452-01-800-22-Development of Tourists Infrastructure in the State to be funded by Asian Development Bank	0.66
20	5475-112-15-India Statistical Strengthening Project	4.12
Total		166.63

Appendix-2.9

(Referred to in paragraph 2.2.12 (b), page 50)

**Detail of the items of revenue expenditure provided under Head of Account 4055-
Capital Outlay on Police under Grant No. 12 (Home Affairs and Justice) of Non-Plan
Schemes for the year 2011-12**

(₹ in crore)

S.No	Head of Account/ Minor Head/ Sub-head	Clothing & Tentage		Minor Works & Maintenance		Supplies & Materials	
		Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate	Budget Estimate	Revised Estimate
1	4055-207-01- Criminal Investigation Department	0.27	0.27	0.00	0.00	0.00	0.00
2	4055-207-02- Agency Police.	0.01	0.01	0.00	0.00	0.00	0.00
3	4055-207-03- District Police (Proper)	5.04	5.04	0.05	0.05	0.00	0.00
4	4055--208-01 Special Police	2.45	2.45	0.08	0.08	0.00	0.00
5	4055-209-01- Railway Police	0.11	0.11	0.00	0.00	0.00	0.00
6	4055-210-01- Police Training College	0.05	0.05	0.00	0.00	0.00	0.00
7	4055-800-01- Police Hospitals.	0.00	0.00	0.02	0.02	0.00	0.00
8	4055-800-02- Central Jails.	0.70	0.75	4.32	4.32	0.00	0.00
9	4055-800-03- District Jails.	0.07	0.07	0.53	0.05	0.00	0.00
10	4055-800-04- Police Wireless & Computer Staff	0.15	0.15	0.00	0.00	0.00	0.00
11	4055-800-08- District Jails (Manufacture).	0.00	0.00	0.00	0.00	0.05	0.05
12	4055-800-09- Direction & Administration.	0.00	0.00	0.00	1.62	0.00	0.00
13	4055-800-10- Central Jails (Manufacture).	0.00	0.00	0.00	0.00	1.50	1.00
	Total	8.85	8.90	5.00	6.14	1.55	1.05

Note:-Figures of Budget/Revised estimates taken from the State Budget for 2012-13.

Clothing and Tentage= 8.90 crore
 Minor Works= 6.14 crore
 Supplies and Material= 1.05 crore
 Total= 16.09 crore

Appendix 2.10
(Referred to in paragraph 2.4(i), page 53)

Statement showing savings in Grant No. 11 – Health and Family Welfare

(₹ in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving per cent
1	2210 -Medical and Public Health 03-Rural Health Services - Allopathy 102- Subsidiary Health Centres- 01- Subsidiary Health Centres-	136.55	107.19	29.36	21.50
2	2210 -Medical and Public Health 04- Rural Health Services - Other Systems of Medicines - 101- Ayurveda- 01- Rural Dispensaries -	47.42	31.02	16.40	34.58
3	2210 -Medical and Public Health 02- Urban Health Services - Other Systems of Medicine - 101- Ayurveda- 03- Other Hospitals and Dispensaries (Aushdhalaya)	14.34	10.46	3.88	27.06
4	2210 -Medical and Public Health 06- Public Health 789- Special Component Plan for Scheduled Castes 11 - Emergency Response Services) (Plan)	5.00	2.46	2.54	50.80
5	2210 -Medical and Public Health 29- Rural Family Welfare Service(s)	7.88	6.15	1.73	21.95
6	2210 -Medical and Public Health 05-Medical Education , Training and Research 105- Allopathy 06 Training of Nursing Para Medical Staff (DME)	3.13	1.54	1.59	50.80
7	2211-Family Welfare 101- Rural Family Welfare Services - 01- Rural Family Welfare Services	24.71	13.43	11.28	45.65
8	2211-Family Welfare 001- Direction and Administration 03- Revamping of Organisation of Service of Delivery - (Centrally Sponsored Scheme)	8.30	0.01	8.29	99.88
9	2211-Family Welfare 01- Direction and Administration (Centrally Sponsored Scheme)	11.62	7.90	3.72	32.01
10	2211-Family Welfare 003- training - 05- Special Training to Scheduled Castes Candidates M.P.W(Male) at Kharar , Amritsar and Nabha-(Centrally Sponsored Scheme)	1.73	0.69	1.04	60.12

11	4210- Capital Outlay on Medical and Public Health - 01 - Urban health services - 110- Hospitals and Dispensaries - 55- Punjab Urban Infrastructure - (Plan)	18.75	1.00	17.75	94.67
12	4210- Capital Outlay on Medical and Public Health 03- Medical Education , Training and Research - 105- Allopathy- 25 - Up gradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the control of BFUHS)-(Plan)	19.72	13.35	6.37	32.30
13	4210- Capital Outlay on Medical and Public Health 789 -Special Component Plan for Scheduled Castes- 15 - Strengthening of Logistic Services in State of Punjab (plan)	2.00	1.00	1.00	50.00
14	2210 Medical and Public Health 05-Medical Education , Training and Research 105- Allopathy 28- Assistance to Non Government Institutions	62.39	0.00	62.39	100.00
15	2210 Medical and Public Health 01 Urban Health Services - Allopathy 001-Direction and Administration 57- Grant recommended by the 13th Finance Commission for measures to improve Sex Ratio (Plan)	46.87	0.00	46.87	100.00
16	2210 Medical and Public Health 06- Public Health 789 -Special Component Plan for Scheduled Castes 09 -Grant recommended by the 13th Finance Commission for measure to improve Sex Ratio (Plan)	15.63	0.00	15.63	100.00
17	2210 Medical and Public Health 05-Medical Education, Training and Research 105- Allopathy 20- Institute of Mental Health, Amritsar-(Centrally Sponsored Scheme)	3.00	0.00	3.00	100.00

18	2210 Medical and Public Health 23- Up gradation of Infrastructure in Government Medical Colleges and Hospitals, Amritsar and Patiala-(Plan)	2.59	0.00	2.59	100.00
19	2210 Medical and Public Health 02 Urban Health Service-Other Systems of Medicine 101-Ayurveda 26-National Tobacco Control Programme (Centrally Sponsored Scheme)	2.00	0.00	2.00	100.00
20	2210 Medical and Public Health 04 Rural Health Services-Other Systems of Medicines 101- Ayurveda 04- Up gradation of Infrastructure of Government Ayurvedic College/Hospital, Patiala	1.85	0.00	1.85	100.00
21	2210 Medical and Public Health 02- Urban Health Services-Other Systems of Medicine 101- Ayurveda 16-Specialty Clinics of ISM (Ayurveda) in District Hospitals- (Centrally Sponsored Scheme)	1.20	0.00	1.20	100.00
22	4210 -Capital Outlay on Medical and Public Health 03-Medical Education , Training and Research 105- Allopathy 23-Establishment of Baba Farid University of Health Science, Faridkot(Plan)	35.00	0.00	35.00	100.00
23	4210 - Capital Outlay on Medical and Public Health 22- Up gradation of Infrastructure in Government Medical Colleges and Hospital Patiala-(Plan)	20.35	0.00	20.35	100.00
24	4210 -Capital Outlay on Medical and Public Health 01- Urban Health Services- 110 - Hospitals and Dispensaries 44- National Rural Health Mission(Plan)	17.76	0.00	17.76	100.00

25	4210 -Capital Outlay on Medical and Public Health 03- Medical Education, Training and Research 105-Allopathy 24- Up gradation of Infrastructure in Government Dental Colleges and Hospitals, Amritsar and Patiala-(Plan)	10.48	0.00	10.48	100.00
26	4210 -Capital Outlay on Medical and Public Health 28- Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-(Centrally Sponsored Scheme)	10.00	0.00	10.00	100.00
27	4210 -Capital Outlay on Medical and Public Health 28- Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-(Plan)	7.50	0.00	7.50	100.00
28	4210 -Capital Outlay on Medical and Public Health 789- Special Component Plan for Scheduled Castes 06- Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (under the control of B.F.U.H.S.) (Plan)	6.57	0.00	6.57	100.00
29	4210 -Capital Outlay on Medical and Public Health 08- Punjab Urban Health Infrastructure-(Plan)	6.25	0.00	6.25	100.00
30	4210 -Capital Outlay on Medical and Public Health 105- Allopathy- 30-Construction of Medical and Research Education Bhawan	3.75	0.00	3.75	100.00
31	4210 -Capital Outlay on Medical and Public Health 789-Special Component Plan for Scheduled Castes- 04- Up gradation of Infrastructure in Government Dental Colleges and Hospitals, Amritsar and Patiala-(Plan)	3.50	0.00	3.50	100.00
32	4210 -Capital Outlay on Medical and Public Health 10- Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-(Plan)	2.50	0.00	2.50	100.00
33	4210 -Capital Outlay on Medical and Public Health 18-Construction of Medical Education and Research Bhawan (Plan)	1.25	0.00	1.25	100.00

34	4210 -Capital Outlay on Medical and Public Health 03-Upgradation of Infrastructure in Government Ayurvedic College and Hospital, Patiala- (Plan)	1.07	0.00	1.07	100.00
35	4210 -Capital Outlay on Medical and Public Health 16-Strengthening of Hospital Management of Information System(Plan)	1.00	0.00	1.00	100.00
Total		563.66	196.20	367.46	65.19

Appendix 2.11
(Referred to in paragraph 2.4(ii), page 53)

**Statement showing excess expenditure over budget provision under
Grant No. 11 – Health and Family Welfare**

(₹ in crore)

Sr. No.	Head of account	Total provision	Expenditure	Excess
	Grant No. 11			
1	2210- Medical and Public Health 01- Urban Health Services - Allopathy 001 Direction and Administration 58 - Seed Corpus of Cancer Relief Fund(Plan)	0.00	20.00	20.00
2	2210- Medical and Public Health 59-Mata Kaushalaya Kalyan Scheme(Plan)	4.94	12.00	7.06
3	2210- Medical and Public Health 05-Medical Education , Training and Research 105- Allopathy 23 Up gradation of Infrastructure in Govt. Medical Colleges & Government Hospitals, Amritsar & Patiala	60.23	65.50	5.27
4	2210 -Medical and Public Health 01 Urban Health Services – Allopathy 001-Direction and Administration 44 -Guru Gobind Singh Medical College/ Hospital, Faridkot	11.29	15.40	4.11
5	2210- Medical and Public Health 02 - District Administration	28.29	31.87	3.58
6.	2210 -Medical and Public Health 03-Rural Health Services- Allopathy 103-Primary Health Centres 01- Primary Health centres	152.46	154.41	1.95
7	2210 -Medical and Public Health 01-Urban Health Services - Allopathy 001-Direction and Administration 03- Direction (D.R.M.E).	3.37	5.00	1.63
8	2210- Medical and Public Health 110- Hospitals and Dispensaries 06- Medical Relief to T.B Clinic and Sanatorium , Amritsar and Patiala	8.28	9.32	1.04
9	2211- Family Welfare - 102-Urban Family Welfare Services 02- Revamping of Organisation of Services (Centrally Sponsored Scheme)	0.23	5.97	5.74
10	4210- Capital Outlay on Medical and Public Health - 01 - Urban Health Services - 110- Hospitals and Dispensaries - 24 Medical Relief to other Hospitals and Dispensaries	1.44	2.61	1.17
	Total	270.53	322.08	51.55

Appendix 2.12
(Referred to in paragraph 2.4(iii), page 53)

**Statement showing withdrawal of whole provision through re-appropriation
under Grant No. 24 – Science, Technology and Environment**

(₹ in crore)

Sr. No.	Minor head/Scheme	Total provision	Re-appropriation
1	3435- Ecology and Environment 03- Ecological and Environmental Research 800 -other expenditure 22- Bio Diversity conservation in Punjab (Plan)	2.00	2.00
2	3435- Ecology and Environment 24- Continuous Ambient Air monitoring Stations (plan)	1.03	1.03
3	3435- Ecology and Environment 28- Centre of Excellence for Technology Assessment and Transfer (Plan)	1.00	1.00
4	3425- Other Scientific Research 60 -Others 200- Assistance to other Scientific Bodies 44- Subsidy to students of Govt Schools visiting the Science City (Plan)	1.50	1.50
5	5425- Capital outlay on other scientific and Environmental Research 800- Other expenditure 29 Water Pumping Programme under Jawahar Lal Nehru Solar Mission (Plan)	5.33	5.33
6	5425- Capital outlay on other scientific and Environmental Research 208- Ecology and Environment 40 -Implementation of Energy Conservation Act 2001(Plan)	1.75	1.75
7	5425- Capital outlay on other scientific and Environmental Research 789- Special component for scheduled castes 02- water pumping Programme under Jawahar lal Nehru Solar Mission (Plan)	1.33	1.33
8	5425- Capital outlay on other scientific and Environmental Research 800-Other expenditure 03 Solar Photo Voltic Demonstration Programme in Punjab(Plan)	1.20	1.20
9	5425- Capital outlay on other scientific and Environmental Research 208- Ecology & Environment 09- Setting up of Science City at Jalandhar Kapurthala Road(Plan)	1.00	1.00
10	5425- Capital outlay on other scientific and Environmental Research 800- Other expenditure 13- Power Generation from Agro Waste(Plan)	1.00	1.00
	Total	17.14	17.14

Appendix 2.13

(Referred to in paragraph 2.4 (iv), page 53)

Statement showing delay in submission of budget estimates to Finance Department

Sr. No.	Name of Department	Due date of submission	Actual date of submission	Delay (Days)
1	Health Services Punjab Parivar Kalyan Bhawan Sector 34, Chandigarh	1.11.2010	21.12-2010	50
2	Health and Family Welfare Punjab Parivar kalian Bhawan Sector 34, Chandigarh	1.11.2010	04.01-2011	64
3	Health Services (Social Insurance) Punjab Parivar kalian Bhawan Sector 34 Chandigarh	1.11.2010	12.01-2011	72
4	Research and Medical Education SCO-87, Sector - 40-C, Chandigarh	1.11.2010	14.01-2011	74
5	Ayurveda Punjab Chandigarh SCO 823-24, Sector 22-A, Chandigarh	1.11.2010	31.12-2010	60
6	Homeopathy Department Punjab SCO-3027-28, Sector 22-D, Chandigarh	1.11.2010	18.11-2010	17
7	Science Technology and Environment Mini Secretariat Punjab Chandigarh	1.11.2010	04.01.2011	64

Source: Departmental figures

Appendix 3.1
(Referred to in Paragraph 3.1.1 page 55)

Outstanding utilisation certificates as on 31 March 2012

(₹ 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 Panchayats	2006-07	1	2500.00	0	2387.67	1	112.33
		2009-10	3	3340.13	0	0	3	3340.13
		2010-11	3	6675.50	0	0	3	6675.50
		2011-12	12	18747.48	0	0	12	18747.48
2	Education	2007-08	4	1469.86	0	0	4	1469.86
		2008-09	4	610.13	0	0	4	610.13
		2010-11	8	3011.25	0	0	8	3011.25
		2011-12	114	12009.70	0	0	114	12009.70
3	Technical Education	2011-12	19	485.42	0	0	19	485.42
4	Health & Family Welfare	2010-11	1	1.20	0	0	1	1.20
		2011-12	6	302.73	0	0	6	302.73
5	Animal Husbandry	2009-10	1	5.00	0	0	1	5.00
6	Administration of Justice	2011-12	7	117.33	0	0	7	117.33
7	Fisheries	2010-11	2	263.00	0	0	2	263.00
8	Public Relation	2010-11	2	191.00	0	0	2	191.00
9	Irrigation	2011-12	5	3171.34	0	0	5	3171.34
10	Science & Technology	2011-12	10	168.91	0	0	10	168.91
Total			202	53069.98		2387.67	202	50682.31

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 March 2012

Sr. No.	Name of Body	Period of entrustment	Years for which accounts not rendered (Grant released) ₹ in lakh	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-	11.11.2011	16	2006-07	15.05.2008	SAR for 2006-07 to 2008-09 not presented
				2010-11	11.11.2011	4	2007-08	02.09.2009	
							2008-09	15.12.2009	
							2009-10	01.02.2012	SAR for 2009-10 and 2010-11 not due
			2010-11	16.02.2012					
2	Punjab Khadi & Village Ind. Board, Chandigarh	2008-12	2009-10 (338.80) and 2010-11 (580.00)	---	---	--	2008-09	03.11.2010	SAR for 2008-09 not presented
3	Punjab State Human Right Commission Chandigarh.	As per Act	--	2009-10	03.06.2011	11	2001-02	28.07.2009	SAR for 2001-02 and 2004-05 to 2008-09 not presented as on 31.03.2012. However, SAR for 2001-02 and 2004-05 to 2008-09 placed on 25.06.2012.
				2010-11	24.06.2011	-	2004-05	11.11.2010	
							2005-06	18.11.2010	
							2006-07	24.11.2010	
							2007-08	10.01.2011	
							2008-09	24.01.2011	
							2009-10	04.10.2011	
			2010-11	17.11.2011					
4	Punjab Labour Welfare Board Chandigarh	2000-01 to 2009-10	2002-03 to 2010-11 (284.20)*	-	-	-	2000-01	26.11.2009	SAR for 2000-01 and 2001-02 not presented
							2001-02	24.02.2010	
5	Pushpa Gujral Science City Kapurthala	2009-10 to 2014-15	-	2009-10	16.05.2011	11	2009-10	13.07.2011	Not to be placed in State Legislature
				2010-11	05.01.2012	6	2010-11	23.02.2012	

Note: Delay in submission of Accounts worked out from 30 June of respective Balance Sheet Year. Reasons for delay were not intimated by the Department.

* 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, 2010-11-₹ 16.00 lakh.

Appendix 3.3*(Referred to in Paragraph 3.4, page 57)***Statement showing age-wise profile of cases of misappropriation, loss, theft, etc.***(₹in lakh)*

Age profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount	Nature of cases	Number of cases	Amount
0 to5	50	119.47	Theft	4	6.63
			Misappropriation/ Loss of material etc.	46	112.84
5 to 10	28	14.51	Theft	-	-
			Misappropriation/ Loss of material etc.	28	14.51
15to20	4	0.67	Theft	2	0.07
			Misappropriation/ Loss of material etc.	2	0.60
20to25	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	86	146.45	Theft	6	6.70
			Misappropriation/ Loss of material etc.	80	139.75

Appendix 3.4
(Referred to in Paragraph 3.5, page 58)

**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 (₹ in crore)	Total Expenditure/ receipts under Major Head (₹ in crore)	Percentage of (3) to (4)
1	2	3	4	5
EXPENDITURE				
1	2013-Council of Ministers	29.82	34.13	87.37
2	2215-Water Supply & Sanitation	156.88	398.04	39.41
3	2245 Relief on account of Natural Calamities	136.62	365.24	37.41
4	2801-Power	3200.07	3200.07	100.00
5	3053-Civil Aviation	16.64	18.62	89.37
6	3456- Civil Supplies	159.27	250.83	63.50
7	4217-Capital outlay on Urban Development	31.58	35.66	88.56
8	4250-Capital outlay on Other Social services	5.63	5.63	100.00
9	4515-Capital outlay on other Rural Development programme	156.29	190.17	82.18
10	4702-Capital outlay on Minor Irrigation	16.45	16.46	99.94
11	5054-Capital outlay on Roads & Bridges	256.82	386.31	66.48
	TOTAL	4166.07	4901.16	
RECEIPTS				
1	0029-Land Revenue	24.08	24.65	97.69
2	0043- Taxes and Duties on Electricity	432.85	928.28	46.63
3	0075- Miscellaneous General Services	184.22	323.72	56.91
4	0217-Urban Development	148.34	149.79	99.03
5	0230 Labour and Employment	5.12	9.43	54.29
6	0401-Crop Husbandry	25.11	31.59	79.49
7	0435-Other Agricultural Programmes	41.66	42.11	98.93
	TOTAL	861.38	1509.57	

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	Interest payment/[(Amount of previous year's fiscal liabilities + current year's fiscal liabilities)2]x100
Balance from current revenue	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 rate
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of growth of parameter (X)/Rate of growth of parameter (Y)
Buoyancy Ratios	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.60 implies that revenue receipts tend to increase by 0.60 percentage points, if the GSDP increases by one <i>per cent</i> .
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	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.
Financial liabilities	Financial liabilities of the Government means the total liabilities under the Consolidated Fund and the Public Account of the State referred to in Article 266 of the Constitution of India.
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.
Gini Coefficient	Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero indicates that inequality is lesser and closer to one indicates that inequality is higher.
Interest received as <i>per cent</i> to loans outstanding	Interest received [(opening balance + closing balance of loans and advances) ²] \times 100
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	$[(\text{Current year amount} / \text{Previous year amount}) - 1] \times 100$
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).