

Appendices

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

A. General Data			
Sr. No.	Particulars	Figures	
1.	Area	50362 sq km	
2.	Population as per 2011 Census	2.77 crore	
3.	Density of Population (as per 2011 census) (All India Density = 382 ¹ persons per Sq. Km.)	551 persons per Sq. km.	
4.	Population below poverty line ² (All India Average = 29.5 per cent)	11.3 per cent	
5.	Literacy (as per 2011 census) (All India Average = 73.0 ¹ per cent)	75.84 per cent	
6.	Infant mortality ³ (per 1000 live births) (All India Average = 40 per 1000 live births)	26	
7.	Life Expectancy at birth ⁴ (All India Average=67.5 years)	71.1 years	
8.	Gini Coefficient ⁵ (a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa) (All India Average = Rural : 0.29; Urban : 0.38)	Rural : 0.29 Urban : 0.37	
9.	Gross State Domestic Product (GSDP) 2014-15 at current prices	₹ 3,49,826 crore	
10.	Per capita GSDP CAGR (2005-06 to 2014-15)	General Category States Average	13.86
		Punjab	12.58
11.	GSDP CAGR ⁶ (2005-06 to 2014-15)	General Category States Average	15.44
		Punjab	13.88
12.	Population Growth (2005-06 to 2014-15)	General Category States Average	12.75
		Punjab	10.69
13.	Total cropped area	78.70 lakh hectares	
14.	Gross Irrigated area	77.44 lakh hectares	
15.	Percentage of gross cropped area to gross irrigated area	98.40 per cent	
16.	No. of primary schools	14634	

Source: Economic Surveys of India and Punjab 2014-15 and Statistical Abstract of Punjab 2014.

¹ www.censusindia.gov.in (CensusInfo India 2011 Final population Totals)

² Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66.

³ Sample Registration System Bulletin of September 2014 (Registrar General, India.

⁴ Economic survey of 2014-15, Government of India.

⁵ Planning Commission data for 2009-10.

⁶ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82)

B. Financial Data					
Sr. No.	Particulars	Figures (in per cent)			
		2005-06 to 2013-14		2013-14 to 2014-15	
	CAGR ⁷	General Category States*	Punjab	General Category States*	Punjab
a.	Of Revenue Receipts	15.76	9.51	16.10	11.16
b.	Of Own Tax Revenue	15.32	13.11	10.51	6.19
c.	Of Non Tax Revenue	13.53	(-)4.30	10.07	(-)9.77
d.	Of Total Expenditure	15.23	10.53	19.32	13.62
e.	Of Capital Expenditure	14.61	4.76	21.87	41.71
f.	Of Revenue Expenditure on Education	17.10	13.77	14.55	16.33
g.	Of Revenue Expenditure on Health	16.20	13.28	28.73	25.32
h.	Of Salary and Wages	15.23	13.80	11.75	9.77
i.	Of Pension	18.70	18.13	12.43	21.48

Source: Financial data: Finance Accounts of the State Government.

* Based on 18 General Category States viz 1) Andhra Pradesh including Telangana, 2) Bihar, 3) Chhattisgarh, 4) Goa, 5) Gujarat, 6) Haryana, 7) Jharkhand, 8) Karnataka, 9) Kerala, 10) Madhya Pradesh, 11) Maharashtra, 12) Odisha, 13) Punjab, 14) Rajasthan, 15) Tamil Nadu except Puducherry, 16) Uttar Pradesh, 17) West Bengal, 18) Delhi.

⁷ Compounded Annual Growth Rate.

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

Structure of the Government Accounts	
<p>The accounts of the State Government are kept in three parts:</p> <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 the 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 authorization 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 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 Investments of the Government
9	Statement of Guarantees given by the Government
10	Statement of Grants-in-aid given by the Government
11	Statement of Voted and Charged Expenditure
12	Statement of Sources and Application of Funds for Expenditure other than on Revenue Account
13	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14	Detailed Statement of Revenue and Capital Receipts by minor heads
15	Detailed Statement of Revenue Expenditure by minor heads
16	Detailed Statement of Capital Expenditure by minor heads and sub heads
17	Detailed Statement of Borrowings and other Liabilities
18	Detailed Statement of Loans and Advances given by the Government
19	Detailed Statement of Investments of the Government
20	Detailed Statement of Guarantees given by the Government
21	Detailed Statement of Contingency Fund and Public Account transactions
22	Detailed Statement on Investments of Earmarked Balances

Appendix 1.3

(Referred to in paragraph 1.1.2, page 2)

Punjab Fiscal Responsibility and Budget Management (FRBM) Act, 2003

The Government of Punjab had enacted the Punjab Fiscal Responsibility and Budget Management Act, 2003 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, at three *per cent* in 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 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, 41.0 *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 1.1.4, page 2)
Abstract of receipts and disbursements for the year 2014-15 and summarized financial position of the Government of Punjab as on 31 March 2015
Part A - Abstract of receipts and disbursements for the year 2014-15

(₹ in crore)

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
1	3	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	35103.54	39022.85	I-Revenue expenditure	41640.67	41700.48	4913.01	46613.49
(i) Tax revenue	24079.20	25570.20	General services	20192.19	22929.55	113.54	23043.09
(ii) Non-tax revenue	3191.49	2879.73	Social Services-	11319.09	9989.25	3739.80	13729.05
(iii) State's share of Union Taxes and Duties	4431.47	4702.97	-Education, Sports, Art and Culture	6422.93	6360.47	1111.45	7471.92
(iv) Non-Plan Grants	1064.11	2003.87	-Health and Family Welfare	1886.51	1709.69	654.48	2364.17
(v) Grants for State Plan Schemes	1058.26	3597.61	Water Supply, Sanitation, Housing and Urban Development	562.98	972.28	105.01	1077.29
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	1279.01	268.47	-Information and Broadcasting	39.80	21.31	8.69	30.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	675.19	91.38	799.73	891.11
			-Labour and Labour Welfare	157.52	161.92	8.27	170.19
			-Social Welfare and Nutrition	1551.69	649.38	1052.17	1701.55
			-Others	22.47	22.82	0.00	22.82
			Economic Services-	9599.73	8177.65	1059.67	9237.32
			-Agriculture and Allied Activities	1422.91	3121.37	655.74	3777.11
			-Rural Development	704.52	617.26	238.10	855.36
			-Irrigation and Flood Control	1341.90	1230.59	0.00	1230.59
			-Energy	4815.78	2505.73	0.00	2505.73
			-Industry and Minerals	57.81	63.03	0.00	63.03
			-Transport	671.73	456.89	27.58	484.47
			-Science, Technology and Environment	6.53	3.48	1.73	5.21
			-General Economic Services	578.55	179.30	136.52	315.82
			Grants-in-aid Contributions	529.66	604.03	0.00	604.03
			Total	41640.67	41700.48	4913.01	46613.49
II. Revenue deficit carried over to Section B	6537.13	7590.64	Revenue Surplus carried over to Section-B	--	--	--	--
Total Section A	41640.67	46613.49		41640.67	41700.48	4913.01	46613.49

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
1	3	3	4	5	6	7	8
Section-B Others							
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	(-303.61	630.42	III Opening Overdraft from Reserve Bank of India	--	--	--	
IV – Misc Capital Receipts	0.51	0.52	IV-Capital Outlay	2200.61	179.08	2939.36	3118.44
			General Services	218.36	21.18	231.09	252.27
			Social Services-	930.33	11.74	782.88	794.62
			-Education, Sports, Art and Culture	356.72	0.00	153.72	153.72
			-Health and Family Welfare	82.67	0.06	0.00	0.06
			Water Supply, Sanitation, Housing and Urban Development	479.90	11.54	553.97	565.51
			-Information and Broadcasting	0.27	0.14	0.50	0.64
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	7.42	0.00	54.30	54.30
			-Social Welfare and Nutrition	0.50	0.00	19.34	19.34
			-Others	2.85	0.00	1.05	1.05
			Economic Services-	1051.92	146.16	1925.39	2071.55
			-Agriculture and Allied Activities	88.26	0.00	90.02	90.02
			-Rural Development	129.88	68.15	24.09	92.24
			-Irrigation and Flood Control	360.50	73.13	585.96	659.09
			Transport	383.48	4.83	962.39	967.22
			Science Technology and Environment	0.00	0.00	0.00	0.00
			General Economic Services	89.80	0.05	262.93	262.98
TOTAL	(-303.10	630.94	TOTAL	2200.61	179.08	2939.36	3118.44
V Recoveries of Loans and Advances	112.30	137.14	V-Loans and Advances Disbursed	165.13	270.27	0.00	270.27
-From Power Projects	5.68	70.04	-For Power Projects	10.00	0.00	0.00	0.00
-From Government Servants	70.88	65.42	-To Government Servants	49.52	83.78	0.00	83.78
-From others	35.74	1.68	-To Others	105.61	186.49	0.00	186.49
VI-Revenue surplus brought down	--	--	VI-Revenue Deficit Brought down	6537.13	7590.64	0.00	7590.64

Receipts	2013-14	2014-15	Disbursements	2013-14	2014-15		
					Non-Plan	Plan	Total
1	3	3	4	5	6	7	8
VII- Public debt receipts	11107.51	11362.81	VII-Repayment of Public Debt	3649.97	3213.98	0.00	3213.98
-External Debt	--	--	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	10294.99	11388.81	-Internal debt other than ways and means Advances and Overdraft	3393.25	2930.90	0.00	2930.90
-Net transactions under Ways and Means Advances	434.56	(-)592.62	-Net transactions under Ways and Means Advances	0.00	0.00	0.00	0.00
-Net transactions under overdraft	0.00	0.00	-Net transactions under overdraft	0.00	0.00	0.00	0.00
-Loans and Advances from Central Government	377.96	566.62	-Repayment of Loans and Advances to Central Government	256.72	283.08	0.00	283.08
VIII-Appropriation to Contingency fund	Nil	Nil	VIII- Appropriation to Contingency fund	Nil	Nil	Nil	Nil
IX-Amount transferred to Contingency fund	Nil	Nil	IX-Expenditure from Contingency fund	Nil	Nil	Nil	Nil
X-Public Account Receipts[#]	36261.15	42451.18	X-Public Account Disbursement[#]	33994.60	40526.50	0.00	40526.50
-Small Savings and Provident funds	3340.96	3683.39	-Small Savings and Provident funds	1376.93	1948.02	0.00	1948.02
-Reserve funds	576.81	668.51	-Reserve funds	237.54	18.97	0.00	18.97
-Deposits and Advances	3860.12	4448.72	-Deposits and Advances	3668.57	4850.69	0.00	4850.69
-Suspense and Miscellaneous	28522.12	33560.06	-Suspense and Miscellaneous	28640.97	33621.55	0.00	33621.55
-Remittances	(-)38.86	90.50	-Remittances	70.59	87.27	0.00	87.27
XI Closing Overdraft from Reserve Bank of India	Nil	Nil	XI Cash Balance at end	630.42	(-)137.76	0.00	(-)137.76
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	(-)69.18	(-)1064.36	0.00	(-)1064.36
			Other cash balances and investments	597.57	576.25	0.00	576.25
			Cash Balance Investment	102.03	350.35	0.00	350.35
Total Section-B	47177.86	54582.07		47177.86	51642.71	2939.36	54582.07
Total	88818.53	101195.56	Total	88818.53	93343.19	7852.37	101195.56

[#] These exclude transactions of investment of cash balances and departmental cash chests.

Appendix 1.4 (continued)
(Referred to in paragraph 1.9.1, page 32)
Part - B - Summarized financial position of the Government of Punjab
as on 31 March 2015

(₹ in crore)

Liabilities	As on 31.03.2014	As on 31.03.2015
Internal Debt -	75337.65	83202.94
Market Loans bearing interest	50318.34	58002.94
Market Loans not bearing interest	0.07	0.04
Loans from Life Insurance Corporation of India	0.27	0.09
Loans from other Institutions	24426.35	25199.87
Ways and Means Advances and Overdrafts from Reserve Bank of India	592.62	0.00
Loans and Advances from Central Government-	3331.55	3615.09
Non-Plan Loans	39.16	39.01
Loans for State Plan Schemes	3292.08	3575.77
Pre 1984-85 Loans	0.31	0.31
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	16526.53	18261.90
Deposits	3451.07	3048.75
Reserve Funds	3587.68	4237.22
Suspense and Miscellaneous Balances	15.05	--
Remittance Balances	--	--
TOTAL	102274.53	112390.90
Assets		
Gross capital outlay on fixed assets -	32803.26	35921.18
Investments in shares of Companies, Corporations, etc.	3862.14	3977.46
Other Capital Outlay	28941.12	31943.72
Loans and Advances -	2482.21	2615.34
Loans for Power Projects	944.18	874.14
Other Development Loans	1531.20	1716.00
Loans to Government servants and Miscellaneous loans	6.83	25.20
Advances	0.77	0.42
Remittance Balances	7.44	4.22
Cash	630.42	(-)137.76
Cash in Treasuries and Local Remittances	-	--
Departmental Cash Balance	596.67	575.34
Permanent cash Imprest	0.22	0.23
Cash Balance Investments	102.03	350.35
Deposits with Reserve Bank	(-)69.18	(-)1064.36
Investments from Earmarked Funds	0.68	0.68
Suspense and Miscellaneous Balances	--	46.43
Deficit on Government Account -	66350.43	73941.07
Add Revenue Deficit of the current year	6537.13	7590.64
Accumulated deficit at the beginning of the year	59813.30	66350.43
Total	102274.53	112390.90

Appendix 1.5

(Referred to in paragraphs 1.1.6 and 1.3, pages 4 and 10)

Fiscal Consolidation Roadmap for the State for the financial years 2010-11 to 2014-15 as per recommendations of the Thirteenth Finance Commission(*₹ in crore*)

Item	2010-11	2011-12	2012-13	2013-14	2014-15
1	2	3	4	5	6
A. Fiscal Consolidation Roadmap for the State recommended by ThFC					
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	2010-11	2011-12	2012-13	2013-14	2014-15
1. Revenue Receipts	30475	32027	35631	40194	45416
i) Share of Central taxes	3207	3665	4398	5278	6333
ii) State's Own Taxes and Duties	17396	20408	23103	26170	29665
a) Sales Tax/VAT (State Share)	10000	11800	13570	15606	17946
b) State Excise	2640	3250	3510	3790	4094
c) Stamps and Registration	2500	2900	3335	3835	4411
d) Motor Vehicle Tax	700	800	864	933	1008
e) Electricity Duty	1520	1400	1540	1694	1863
f) Land Revenue	17	19	21	23	25
g) Entertainment Tax	19	239	263	289	318
iii) Non Tax Revenue	6568	3126	3277	3439	3610
a) Interest Receipts	412	177	177	177	177
b) Police	71	78	86	94	104
c) Other Administrative Services	72	72	79	87	90
d) Misc. General Services	4923	1657	1681	1699	1718
i) Lotteries	3851	81	89	98	108
ii) Deposits/Contributions	1000	1500	1500	1500	1500
iii) Guarantee Fee	71	75	82	91	100
iv) Others	1	1	10	10	10
e) Education, Sports, Art & Culture	42	45	49	54	60
f) Medical and Public Health	68	72	79	87	96
g) Water Supply and Sanitation	45	50	55	60	67
h) Urban Development	83	94	103	114	125
i) Major and Medium Irrigation	300	300	330	363	399
j) Mining	60	65	71	79	87
k) Punjab Roadways	121	133	146	161	177
l) Civil Supplies	50	55	60	67	73
m) Others	321	328	361	397	437
iv) Grants from Centre	3304	4328	4853	5307	5808
a) Non Plan	634	656	851	942	1046
i) 13th Finance Commission	366	626	818	906	1006
ii) Government of India	268	30	33	36	40

Item	2010-11	2011-12	2012-13	2013-14	2014-15
b) State Plan	1614	1949	2107	2281	2469
i) 13th Finance Commission	42	414	419	424	426
ii) Government of India	1572	1535	1688	1857	2043
c) Centrally Sponsored Schemes	723	1469	1616	1777	1955
d) Central Plan	333	254	279	307	338
v) Additional Resource Mobilisation	0	500	0	0	0
Total Revenue Receipts(i+ii+iii+iv+v)	30475	32027	35631	40194	45416
2. Revenue Expenditure	34180	35406	38882	42171	44905
a) Interest Payments	5499	6530	7130	7630	8130
b) Pension and Retirement benefits	4048	4822	5304	5835	6418
c) Salaries	10309	11067	12174	13391	14730
Arrears of Pay Commission	0	1500	1125	1125	0
d) Power Subsidy	3376	3020	4020	4520	5020
e) Devolution to Local Bodies	1319	1474	1804	2029	2294
f) Civil Supplies	433	481	500	200	200
g) Natural Calamities	228	239	251	263	276
h) Lotteries	3805	48	53	58	64
i) State Plan Expenditure	2082	2623	2885	3174	3491
j) CSS Expenditure	662	854	939	1033	1136
k)Others	2419	2748	2697	2913	3146
I. Revenue Surplus (+)/Deficit (-) {1-2}	(-) 3705	(-) 3379	(-) 3251	(-) 1977	(+) 511
3. Capital Expenditure	4029	5418	6502	7802	9362
i) Non Plan	287	254	305	366	439
ii) State Plan	3178	4160	4992	5990	7188
iii) CSS	565	1004	1205	1446	1735
4. Loans and Advances (net)	546	(-)4.00	(-) 4.00	(-) 4.00	(-) 4.00
i) Advances	68	80	80	80	80
ii) Recoveries	614	84	84	84	84
iii) Other Capital Receipts	0	0	0	0	0
II. Fiscal Deficit (I-3+4)	(-) 7189	(-) 8801	(-) 9757	(-) 9783	(-) 8855
5. Outstanding Debt	69549	77585	87342	97125	105981
6. Other liabilities (Reserve Funds and Deposits)	4623	5404	6362	7362	8362
7. Outstanding Debt (including other liabilities) (5+6)	74172	82989	93704	104487	114343
8. GSDP at current prices	226867	259223	296007	317054	351918
9. Revenue Deficit as percentage of GSDP	(-)1.63	(-)1.30	(-)1.10	(-)0.62	(+)0.15
10. Fiscal Deficit as percentage of GSDP	(-)3.17	(-)3.40	(-)3.30	(-)3.09	(-)2.52
11. Outstanding Debt (including GPF) as percentage of GSDP	30.66	29.93	29.51	30.63	30.12
12. Outstanding Debt (including other liabilities) as percentage of GSDP	32.69	32.01	31.66	32.96	32.49

Appendix 1.6

(Referred to in paragraph 1.1.7, page 4)

Budget estimates vis-à-vis actuals of various fiscal parameters for the year 2014-15
(₹ in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	39023	44894	-5871	-13.08
<i>Of which</i>				
Tax Revenue	25570	28480	-2910	-10.22
<i>Taxes on Sales, Trades etc.</i>	15455	17760	-2305	-12.98
<i>State Excise</i>	4246	4600	-354	-7.70
<i>Taxes on vehicles</i>	1394	1350	44	3.26
<i>Stamps and Registration fees</i>	2474	2760	-286	-10.36
<i>Land Revenue</i>	47	58	-11	-18.97
Non-Tax Revenue	2880	2783	97	3.49
State's share of Union taxes and duties	4703	5400	-697	-12.91
Grants in aid from GOI	5870	8231	-2361	-28.68
Revenue Expenditure	46614	49146	-2532	-5.15
<i>Of which</i>				
<i>2040-Taxes on Sales, Trade etc.</i>	111	129	-18	-13.95
<i>2049-Interest Payments</i>	8960	8380	580	6.92
<i>2055-Police</i>	4238	3969	269	6.78
<i>2070-Other Administrative Services</i>	292	282	10	3.55
<i>2071-Pensions and Other Retirement Benefits</i>	7249	6886	363	5.27
<i>2075-Misc General Services</i>	57	65	-8	-12.31
<i>2202-General Education</i>	7236	7522	-286	-3.80
<i>2210-Medical and Public Health</i>	2170	2352	-182	-7.74
<i>2211-Family welfare</i>	194	210	-16	-7.62
<i>2215-Water Supply and Sanitation</i>	316	472	-156	-33.05
<i>2225-Welfare of SC, ST & OBC</i>	891	785	106	13.50
<i>2230-Labour and Employment</i>	170	194	-24	-12.37
<i>2235-Social Security and Welfare</i>	1259	1556	-297	-19.09
<i>2236-Nutrition</i>	168	270	-102	-37.78
<i>2245-Relief on account of Natural Calamities</i>	275	584	-309	-52.91
<i>2401-Crop Husbandry</i>	2742	5391	-2649	-49.14
<i>2801-Power</i>	2505	800	1705	213.13
<i>3456-Civil Supplies</i>	258	598	-340	-56.86
<i>3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions</i>	604	688	-84	-12.21
<i>Salary and Wages</i>	16303	20366	-4063	-19.95
<i>Subsidies</i>	4772	5199	-427	-8.21

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Capital Expenditure	3118	6066	-2948	-48.60
<i>4055-Capital outlay on Police</i>	<i>90</i>	<i>71</i>	<i>19</i>	<i>26.76</i>
<i>4210- Capital outlay on Medical and Public Health</i>	<i>1</i>	<i>135</i>	<i>-134</i>	<i>-99.26</i>
<i>4215 Capital outlay on Water Supply and Sanitation</i>	<i>296</i>	<i>353</i>	<i>-57</i>	<i>-16.15</i>
<i>4217-Capital outlay on Urban Development</i>	<i>257</i>	<i>1177</i>	<i>-920</i>	<i>-78.16</i>
<i>4225-Capital outlay on Welfare of SCs, STs and OBCs</i>	<i>54</i>	<i>164</i>	<i>-110</i>	<i>-67.07</i>
<i>4515-Capital outlay on other Rural Development Programmes</i>	<i>92</i>	<i>275</i>	<i>-183</i>	<i>-66.55</i>
Disbursement of Loans and Advances	270	264	6	2.27
Revenue Deficit	-7591	-4252	-3339	78.53
Fiscal Deficit	-10841	-10373	-468	4.51
Primary Deficit	-1881	-1993	112	-5.62
Financial Assistance to local bodies etc.	2158	1827	331	18.12
Revenue deficit/GSDP (per cent)	-2.17	-1.22	-0.95	77.86
Fiscal deficit/GSDP (per cent)	-3.10	-2.97	-0.13	4.34
Primary deficit/GSDP (per cent)	-0.54	-0.55	0.01	-2.24
Revenue Deficit/Fiscal Deficit	70.02	40.99	29.03	70.82

Appendix 1.7
(Referred to in paragraph 1.2.2 (i), page 8)
Statement showing details of revenue receipts credited to fund outside the Consolidated Fund of the State and expenditure therefrom

(₹ in crore)

Sr. No.	Name of the Fund/ Account	Name of the administering authority	Name of Act under which the Fund/ Account was established	Nature of Receipts to be credited to the Fund	Receipts during the year	Expenditure out of the accumulated receipts
1.	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.	219.10	172.76
				Total	219.10	172.76

Source: - Information as provided by concerned departments.

Appendix 1.8
(Referred to in paragraphs 1.3, 1.6.1 and 1.11.3, pages 9, 17 and 45)
Time Series data on State Government Finances

(₹ in crore)

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
Part A Receipts					
1. Revenue Receipts	27608	26234	32051	35104	39023
(i) Tax Revenue	16828(61)	18841(72)	22587(70)	24079(68)	25570(66)
Taxes on Sales, Trade etc.	10017(60)	11172(59)	13218(59)	14847(62)	15455(60)
State Excise	2373(14)	2755 (15)	3332 (15)	3765(16)	4246(17)
Taxes on vehicles	654(4)	850 (5)	995 (4)	1146(5)	1394(5)
Stamps and Registration fees	2318(14)	3079 (16)	2920 (13)	2500(10)	2474(10)
Land Revenue	19	25	37	42	47
Other Taxes	1447(8)	961 (5)	2085 (9)	1779(7)	1954(8)
(ii) Non-Tax Revenue	5330(19)	1398 (5)	2629 (8)	3192(9)	2880(7)
(iii) State's share of Union taxes and duties	3051(11)	3554 (14)	4059 (13)	4432(13)	4703(12)
(iv) Grants in aid from GOI	2399(9)	2441 (9)	2776 (9)	3401(10)	5870(15)
2. Misc Capital Receipts	1	0	0	1	1
3. Recoveries of Loans and Advances	597	95	174	112	137
4. Total revenue and Non-debt capital receipts (1+2+3)	28206	26329	32225	35217	39161
5. Public Debt Receipts	7321	8599	10724	11108	11363
Internal Debt (excluding Ways & Means Advances and Overdrafts)	6760	8710	10451	10295	11389
Net transactions under Ways and Means advances and Overdrafts	368	(-)261	51	435	(-)593
Loans and Advances from Government of India	193	150	222	378	567
6. Total receipts in the Consolidated Fund(4+5)	35527	34928	42949	46325	50524
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts⁸	1743	2532	2144	2145	1698
9. Total receipts of the State (6+7+8)	37270	37460	45093	48470	52222
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	32897(93)	33045(95)	39458(95)	41641(95)	46614(93)
Plan	2321(7)	2005 (6)	3063 (8)	3135(8)	4913(11)
Non-Plan	30576(93)	31041(94)	36395(92)	38506(92)	41701(89)

⁸ These figures are net of disbursements out of Public Account.

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
General Services including interest payments	18598(57)	16788(51)	18572(47)	20192(49)	23043(49)
Social Services	7261(22)	9247 (28)	11190(28)	11319(27)	13729(29)
Economic Services	6399(19)	6264 (19)	9152 (23)	9600(23)	9238(20)
Grants in aid and Contributions	640(2)	747 (2)	544 (1)	530(1)	604(1)
11. Capital Expenditure	2384(7)	1598 (5)	1916 (5)	2201(5)	3118(6)
Plan	2166(91)	1359 (85)	1737 (91)	2011(91)	2939(94)
Non-Plan	218(9)	239 (15)	179 (9)	190(9)	179(6)
General Services	185(8)	196 (12)	162 (8)	219(10)	252(8)
Social Services	663(28)	398 (25)	716 (37)	930(42)	795(26)
Economic Services	1536(64)	1004 (63)	1038 (54)	1052(48)	2071(66)
12. Disbursement of Loans and Advances	68(0.19)	177 (0.51)	197 (0.47)	165(0.37)	270(0.54)
13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)	35349	34820	41571	44007	50002
14. Repayments of Public Debt	2340	2675	3674	3650	3214
Internal Debt (excluding Ways and Means Advances and Overdraft)	2155	2488	3403	3393	2931
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	185	187	271	257	283
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	37689	37495	45245	47657	53216
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements⁹	--	--	--	--	--
19. Total disbursements by the State (16+17+18)	37689	37495	45245	47657	53216
Part C. Deficits					
20. Revenue Deficit (1-10)	(-)5289	(-)6811	(-)7407	(-)6537	(-)7591
21. Fiscal Deficit (4 – 13)	(-)7143	(-)8491	(-)9346	(-)8790	(-)10841
22. Primary Deficit (21-23)	(-)1628	(-)2211	(-)2515	(-)970	(-)1881
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	5515	6280	6831	7820	8960

⁹ As Public Account receipts shown at Sr. No. 8 of this Appendix are net of disbursements, the Public Account disbursements have been shown as Nil.

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
24. Financial Assistance to local bodies etc.	993	1200	1329	1626	2158
25. Ways and Means Advances/ Overdraft availed (days)	121	178	239	246	315
Ways and Means Advances availed (days)	121	153	99	151	177
Overdraft availed (days)	14	25	140	95	138
26. Interest on Ways and Means Advances/ Overdraft	5	10	20	23	41
27. Gross State Domestic Product (GSDP)	226204	256374	285119	317556	349826
28. Outstanding fiscal liabilities (year end)	74784	83099	92282	102234	112366
29. Outstanding Guarantees (year end)	40332	45714	58102	58802	66893
30. Maximum amount guaranteed (year end)	NA¹⁰	48382	59146	52934	45347
31. Number of incomplete projects	19	19	25	40	34
32. Capital blocked in incomplete projects	358	401	500	588	654
Part E. Fiscal Health Indicators (per cent)					
I Resource Mobilization					
Own Tax revenue/GSDP	7.44	7.35	7.92	7.58	7.31
Own Non-tax revenue/GSDP	2.36	0.55	0.92	1.01	0.82
Central Transfers/GSDP	1.35	1.39	1.42	1.40	1.34
II Expenditure Management					
Total Expenditure/GSDP	15.63	13.58	14.58	13.86	14.29
Total Expenditure/Revenue Receipts	128.04	132.73	129.70	125.36	128.13
Revenue Expenditure/Total Expenditure	93.06	94.90	94.92	94.62	93.22
Expenditure on Social Services/ Total Expenditure	22.42	27.70	28.64	27.83	29.05
Expenditure on Economic Services/ Total Expenditure	22.45	20.87	24.51	24.21	22.62
Capital Expenditure/Total Expenditure	6.74	4.59	4.61	5.00	6.24
Capital Expenditure on Social & Economic Services/ Total Expenditure	6.22	4.03	4.22	4.50	5.73

¹⁰ Information not supplied by the State Government.

Particulars	2010-11	2011-12	2012-13	2013-14	2014-15
III Management of fiscal Imbalances					
Revenue deficit/GSDP	(-) 2.34	(-) 2.66	(-)2.60	(-)2.06	(-)2.17
Fiscal deficit/GSDP	(-) 3.16	(-) 3.31	(-)3.28	(-)2.77	(-)3.10
Primary deficit/GSDP	(-) 0.72	(-) 0.86	(-)0.88	(-)0.31	(-)0.54
Revenue Deficit/Fiscal Deficit	74.04	80.22	79.25	74.37	70.02
Primary revenue balance/GSDP	0.36	(-) 0.17	(-)0.14	0.44	0.43
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.06	32.41	32.37	32.19	32.12
Fiscal Liabilities/RR	270.88	316.76	287.92	291.23	287.95
Primary deficit vis-à-vis quantum spread	(-) 34.43	(-) 122.70	(-)47.29	(-)27.81	(-)101.68
Debt Redemption (Principal + Interest)/Total Debt Receipts	92.58	91.00	92.08	93.33	97.06
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.02	0.05	0.01	0.04	0.04
Balance from Current Revenue (₹ in crore)	(-)4650	(-)6373	(-)6224	(-)5739	(-)6544
Financial Assets/Liabilities	39.12	37.04	35.37	35.13	34.21

Appendix 1.9

(Referred to in paragraph 1.3.1.5, page 14)

Details showing collection of tax revenue in respect of major components and expenditure incurred on their collection

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average percentage
		(₹ in crore)			
Tax Revenue					
Taxes on Sales, trades, etc.	2010-11	10016.91	107.25	1.07	0.75
	2011-12	11171.67	99.73	0.89	0.83
	2012-13	13217.93	113.74	0.86	0.73
	2013-14	14846.71	107.43	0.72	0.88
	2014-15	15455.17	111.01	0.72	NA
Taxes on Vehicles	2010-11	653.91	10.92	1.67	3.71
	2011-12	850.06	15.85	1.86	2.96
	2012-13	994.72	24.52	2.47	4.17
	2013-14	1145.70	19.23	1.68	6.25
	2014-15	1393.32	38.15	2.74	NA
State Excise	2010-11	2373.08	20.55	0.87	3.05
	2011-12	2754.60	30.16	1.09	2.98
	2012-13	3331.96	35.72	1.07	2.96
	2013-14	3764.72	34.67	0.92	1.81
	2014-15	4246.11	35.05	0.83	NA
Stamp duty and Registration fees	2010-11	2318.46	25.47	1.10	1.60
	2011-12	3079.13	27.56	0.90	1.89
	2012-13	2920.49	25.01	0.86	3.25
	2013-14	2499.50	17.77	0.71	3.37
	2014-15	2474.15	13.91	0.56	NA

Source: Finance Accounts of relevant years
NA stands for Not Available

Appendix 1.10
(Referred to in paragraph 1.10.5, page 42 & 43)
**Achievement vis-à-vis targets fixed under Fiscal Consolidation Roadmap for
the State for the financial years 2010-11 to 2014-15**

(₹ in crore)

Item	2010-11		2011-12		2012-13		2013-14		2014-15	
	Targets	Actuals	Targets	Actuals	Targets	Actuals	Targets	Actuals	Targets	Actuals
1. Revenue Receipts	30475	27608	32027	26234	35631	32051	40194	35104	45416	39023
i) Share of Central taxes	3207	3051	3665	3554	4398	4059	5278	4432	6333	4703
ii) State's Own Taxes and Duties	17396	16828	20408	18841	23103	22587	26170	24079	29665	25570
iii) Non Tax Revenue	6568	5330	3126	1398	3277	2629	3439	3192	3610	2880
iv) Grants from Centre	3304	2399	4328	2441	4853	2776	5307	3401	5808	5870
v) Additional Resource Mobilisation	0	0	500	0	0	0	0	0	0	0
2. Revenue Expenditure	34180	32897	35406	33045	38882	39458	42171	41641	44905	46614
a) Interest Payments	5499	5515	6530	6280	7130	6831	7630	7820	8130	8960
b) Pension and Retirement benefits	4048	5309	4822	5657	5304	5966	5835	6277	6418	7249
c) Salaries	10309	9589	11067	12204	12174	13867	13391	14580	14730	16004
d) Power Subsidy	3376	3376	3020	3200	4020	5059	4520	4815	5020	3992
I. Revenue Deficit {1-2}	(-)3705	(-)5289	(-)3379	(-)6811	(-)3251	(-)7407	(-)1977	(-)6537	511	(-)7591
3. Capital Expenditure	4029	2384	5418	1598	6502	1916	7802	2201	9362	3118
4. Loans and Advances(net)	546	529	(-)4	(-)82	(-) 4	(-)23	(-) 4	(-)53	(-) 4	(-)133
II. Fiscal Deficit (I-3+4)	(-) 7189	(-)7143	(-) 8801	(-)8491	(-) 9757	(-)9346	(-) 9783	(-)8790	(-) 8855	(-)10841

Source: Annual Financial Statement and Finance Accounts of respective years

Appendix 2.1

(Referred to in paragraph 2.2, page 50)

Statement of grants/appropriations where savings and surrenders occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2014-15	Surrendered on 31 March 2015
Voted (Revenue)				
1.	1	2707.86	2186.51	2186.51
2.	2	63.47	23.26	0
3.	3	6.91	2.49	2.49
4.	4	4.87	0	0
5.	5	653.92	14.24	14.24
6.	6	52.85	0	0
7.	7	29.58	22.78	22.78
8.	8	0	138.13	138.13
9.	9	341.04	320.75	320.75
10.	10	38.75	9.95	9.95
11.	11	365.02	0	0
12.	12	147.87	11.71	11.71
13.	13	91.71	0	0
14.	14	16.36	0.40	0.40
15.	15	70.76	7.59	7.59
16.	16	21.95	0.97	0.97
17.	17	258.87	0	0
18.	18	3.53	0	0
19.	19	27.82	0	0
20.	21	381.59	0	0
21.	22	523.08	203.37	203.37
22.	23	261.80	0	0
23.	24	5.09	4.04	4.04
24.	25	655.06	340.97	340.97
25.	26	2.85	0	0
26.	27	56.24	22.97	0
27.	28	2.72	0.53	0.53
28.	29	42.19	2.75	2.75
29.	30	0.51	0	0
Total (Voted- Revenue)		6834.27	3313.41	3267.18
Charged (Revenue)				
30.	1	0.02	0	0
31.	2	0.03	0.02	0
32.	3	0.01	0	0
33.	5	0.53	0	0
34.	6	0.10	0	0
35.	7	0.02	0	0
36.	10	1.24	0	0

37.	11	1.26	0	0
38.	12	15.92	0	0
39.	13	0.04	0	0
40.	18	1.35	0	0
41.	19	0.02	0	0
42.	21	2.02	0	0
43.	22	0.46	0	0
44.	25	0.03	0.01	0.01
45.	26	0.36	0	0
46.	28	0.01	0	0
47.	30	0.12	0	0
Total (Charged – Revenue)		23.54	0.03	0.01
Voted (Capital)				
48.	1	3.92	3.81	3.81
49.	2	27.20	22.09	0
50.	3	50.00	0	0
51.	4	32.01	0	0
52.	5	307.36	0	0
53.	8	6.62	0	0
54.	9	0.56	0.54	0.54
55.	10	54.06	40.00	40.00
56.	11	134.75	0	0
57.	12	64.75	0	0
58.	13	16.08	0	0
59.	14	0.86	0	0
60.	15	663.55	628.20	628.20
61.	16	5.00	0	0
62.	17	920.93	0	0
63.	18	0.54	0	0
64.	19	52.78	0	0
65.	21	297.42	0	0
66.	22	1.00	0	0
67.	23	182.65	0	0
68.	24	2.00	1.02	1.02
69.	25	121.84	34.14	34.14
70.	27	127.40	112.26	0
71.	28	124.88	52.69	52.69
72.	29	2.36	3.00	3.00
Total (Voted – Capital)		3200.52	897.75	763.40
Grand Total		10058.33	4211.19	4030.59

Source: Appropriation Accounts

Appendix 2.2
(Referred to in paragraph 2.3.5, page 53)
Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	11-Health and Family Welfare	2.56	2210-01-001-46-Nationl Rural Health Mission (Plan)
2.	15-Irrigation and Power	18.65	2701-05-800-07-Other Expenditure including Interest
3.		17.47	2701-13-800-07-Other Expenditure including Interest
4.		12.73	2701-39-800-07-Other Expenditure including Interest
5.		7.28	2701-40-800-07-Other Expenditure including Interest
6.		4.58	2701-26-800-07-Other Expenditure including Interest
7.		1.04	2701-38-800-07-Other Expenditure including Interest
8.		53.78	4700-02-799-Suspense
9.		3.30	4700-800-08-Other expenditure
10.		7.34	4705-05-800-17-Construction of Field Channels on Matching Grant Basis on Upper Bari Doab Canal System (CSS)
11.		5.20	4711-03-799-Suspense (Plan)
12.	21-Public Works	97.77	2059-80-001-07-Establishment Charge paid to Public Health department for works done by that department
13.		19.65	2059-80-799-Suspense
14.		27.58	3054-80-797-01-Amount transferred to Subvention from Central Road Fund (Plan)
15.		19.79	3054-80-001-01-Establishment Charges transferred on Pro-rata Basis to the Major Head 3054- Road and Bridges
16.		26.97	2215-01-799-Suspense
17.	29-Transport	27.00	3055-190-03-Reimbursement of Committed Expenditure
	Total	352.69	

Source: Appropriation Accounts

Appendix 2.3
(Referred to in paragraph 2.3.6, page 54)

**Statement showing cases where supplementary provision
(₹ 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	5979.15	3291.33	2687.82	20.03
2	4-Defence Services Welfare	30.90	27.49	3.41	1.45
3	5-Education	7626.14	7520.13	106.01	547.91
4	6-Election	140.74	118.75	21.99	30.86
5	10-General Administration	221.40	191.07	30.33	8.43
6	11-Health and Family Welfare	2654.86	2481.23	173.63	191.39
7	14-Information and Public Relations	30.51	30.02	0.49	15.88
8	16-Labour and Employment	60.75	40.02	20.73	1.21
9	17-Local Government, Housing and Urban Development	840.62	824.63	15.99	242.88
10	19-Planing	70.03	45.56	24.47	3.35
11	22-Revenue and Rehabilitation	1199.12	874.62	324.50	198.58
12	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	2403.68	2064.68	339.00	316.06
13	27-Technical Education and Industrial Training	297.13	280.50	16.63	39.61
14	29-Transport	406.01	388.03	17.98	24.21
Total of Revenue (Voted)		21961.04	18178.06	3782.98	1641.85
B-Capital (Voted)					
15	10-General Administration	73.00	22.53	50.47	3.59
16	15-Irrigation and Power	1368.36	735.71	632.65	30.90
17	19-Planning	272.60	232.74	39.86	12.92
18	21-Public Works	1601.29	1363.95	237.34	60.07
Total of Capital (Voted)		3315.25	2354.93	960.32	107.48
Grand Total		25276.29	20532.99	4743.30	1749.33

Source: Appropriation Accounts

Appendix 2.4
(Referred to in paragraph 2.3.7, page 54)
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(+)
	06-Election						
1	2015-102-01-Electoral Officers	32.28	1.86	5.16	39.30	19.01	(-) 20.29
	08-Finance						
2	2071-01-104-01-Gratuities	800.00	0.00	(-) 262.59	537.41	712.92	(+) 175.51
3	7610-800-01-Festival Advance	30.00	0.00	(-) 10.00	20.00	28.08	(+) 8.08
	15-Irrigation and Power						
4	2700-01-001-01-Direction	415.36	1.68	19.38	436.42	375.60	(-) 60.82
5	4705-800-11-Construction of Field Channels on Ktla Canal Branch-Phase-II System (Accelerated Irrigation Benefit Programme (Plan))	180.00	0.00	(-) 133.20	46.80	50.00	(+) 3.20
6	4705-800-08-Works Expenditure (Plan)	45.00	0.00	-17.86	27.14	30.15	(+) 3.01
7	4702-800-13-Installation of 280 Deep Tubewells in Kandi Area (Rural Infrastructure Development Fund XV) (Plan)	60.80	0.00	(-) 26.80	34.00	40.31	(+) 6.31
	22-Revenue and Rehabilitation						
8	2245-02-122-01-Repairs and Restoration of Damaged Irrigation and Flood Control Works	50.00	0.00	50.00	100.00	12.80	(-) 87.20
9	2245-02-106-01-Repairs and Restoration of Damaged Roads and Bridges	20.00	0.00	15.00	35.00	0.23	(-) 34.77
	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes						
10	2225-01-789-65-Post – Matric Scholarship for Scheduled Castes (Plan)	183.08	0.00	36.94	220.02	60.79	(-) 159.23
11	2235-60-102-01-Old Age Pensions (Social Security Fund)- (Plan)	247.50	0.00	(-) 67.50	180.00	200.38	(+) 20.38
12	4225-04-800-01-Multi Sectoral Development Programme for Minorities (Plan)	60.00	0.00	10.86	70.86	11.88	(-) 58.98

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
13	4225-01-789-08-Pradhan Mantri Adarsh Gram Yojana	50.00	0.00	(-) 25.00	25.00	35.00	(+) 10.00
	Total	2174.02	3.54	(+) 137.34	1771.95	1577.15	(+) 226.49
				(-) 542.95			(-) 421.29
			Net	(-) 405.61			(-) 194.80

Source: Appropriation Accounts

Appendix 2.5
(Referred to in paragraph 2.3.8, page 54)
Detail 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	6-Election	52.85
2	11-Health and Family Welfare	365.02
3	13-Industries	91.71
4	17-Local Government, Housing and Urban Development	258.87
5	19-Planning	27.82
6	21-Public Works	381.59
7	23-Rural Development and Panchayats	261.80
Total		1439.66
Revenue (Charged)		
8	12-Home Affairs and Justice	15.92
Total		15.92
Capital (Voted)		
9	4-Defence Services Welfare	32.01
10	5-Education	307.36
11	11-Health and Family Welfare	134.75
12	12-Home Affairs and Justice	64.75
13	17-Local Government, Housing and Urban Development	920.93
14	19-Planning	52.78
15	21-Public Works	297.42
16	23-Rural Development and Panchayats	182.65
Total		1992.65
Grand total		3448.23

Source: Appropriation Accounts

Appendix 2.6
(Referred to in paragraph 2.3.8, page 54)
Details of grants/appropriations in which there were savings of ₹ 10 crore and above even after partial surrender

(₹ in crore)

Sr. No.	Number and Name of grant/ Appropriation	Savings	Savings surrendered	Savings not surrendered
1	2	3	4	5 (3-4)
Revenue (Voted)				
1	1-Agriculture and Forests	2707.86	2186.51	521.35
2	2-Animal Husbandry and Fisheries	63.47	23.26	40.21
3	5-Education	653.92	14.24	639.68
4	10-General Administration	38.75	9.95	28.80
5	12-Home Affairs and Justice	147.87	11.70	136.17
6	14-Information and Public Relations	16.36	0.00	16.36
7	15-Irrigation and Power	70.76	7.59	63.17
8	16-Labour and Employment	21.95	0.01	21.94
9	22-Revenue and Rehabilitation	523.08	203.37	319.71
10	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	655.06	340.97	314.09
11	27-Technical Education and Industrial Training	56.24	22.97	33.27
12	29-Transport	42.19	2.75	39.44
Capital (Voted)				
13	10-General Administration	54.06	40.00	14.06
14	15-Irrigation and Power	663.55	628.20	35.35
15	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	121.84	34.14	87.70
16	27-Technical Education and Industrial Training	127.40	112.26	15.14
17	28-Tourism and Cultural Affairs	124.88	52.69	72.19
Total		6089.24	3690.61	2398.63

Source: Appropriation Accounts

Appendix 2.7
(Referred to in paragraph 2.4.1, page 55)

Statement showing savings in Grant No. 15-Irrigation and Power and Grant No.-25 Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes

(₹ in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in per cent)
	Grant No.-15 Irrigation and Power				
1	2700-Major Irrigation, 02- Ranjit Sagar Dam (Commerical), 001-Direction and Administration, 01-Direction	284.56	240.88	43.68	15.35
2	2700-Major Irrigation, 01- Sirhind Canal System (Commerical), 001-Direction and Administration, 01-Direction	436.42	375.60	60.82	13.94
3	2701-Medium Irrigation, 80-General, 001-Direction and Administration, 01-Direction	163.95	96.30	67.65	41.26
4	4701-Capital Outlay on Medium Irrigation, 13- Construction of New Distributaries/Minors (Commercial), 800-Other Expenditure 08-Works Expenditure	136.01	110.51	25.50	18.75
	Total	1020.94	823.29	197.65	19.36
	Grant No.- 25 Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes				
5	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 789-Special Component Plan for Scheduled Castes, 65- Post Matric Scholarship for Scheduled Castes (Plan)	220.02	60.79	159.23	72.37
6	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 02-Welfare of Scheduled Tribes, 277-Education, 01- Promotion of Education among Educationally Backward Classes	45.00	11.28	33.72	74.93

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in per cent)
7	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 277-Education, 10-Free Books to Scheduled Castes Students (1st to 10th Classes)	67.03	51.66	15.37	22.94
8	2235-Social Security and Welfare, 02-Social Welfare, 102-Child Welfare, 09-Integrated Child Development Service Scheme (Plan)	252.96	193.23	59.73	23.61
9	2235-Social Security and Welfare, 02-Social Welfare, 789-Special Component Plan for Scheduled Castes, 22-Integrated Child Development Service Scheme (Plan)	84.39	37.00	47.39	56.16
10	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 04-Welfare of Minorities, 800-Other Expenditure, 01-Multi Sectoral Development Programme for Minorities (Plan)	70.86	11.88	58.98	83.23
	Total	740.26	365.84	374.42	50.58
	Grand Total	1761.20	1189.13	572.07	32.48

Source: Appropriation Accounts

Appendix 2.8
(Referred to in paragraph 2.4.2, page 55)

**Statement showing expenditure without provision in Grant No. 15-
Irrigation and Power and excess expenditure over budget provision in
Grant No.-25 Social and Women's Welfare and Welfare of Scheduled
Castes and Backward Classes**

(₹ in crore)

Sr. No.	Head of account	Total provision	Expenditure	Expenditure without provision/ excess expenditure
Grant No.-15				
1	2700-Major Irrigation, 19-Lining of Channels (Commercial), 800-Other Expenditure, 07-Other Expenditure including interest	0	23.40	23.40
2	2700-Major Irrigation, 03-Sutlej Yamuna Link (Commercial), 800-Other Expenditure, 07-Other Expenditure including interest	0	17.45	17.45
3	2701-Medium Irrigation, 05-Lining of Channels – Phase-II (Commercial), 800-Other Expenditure, 07-Other Expenditure including interest	0	18.65	18.65
4	2701-Medium Irrigation, 13-Construction of New Distributaries Minor (Commercial), 800-Other Expenditure, 07-Other Expenditure including interest	0	17.47	17.47
5	2701-Medium Irrigation, 39-Extension and Improvement of Shah Nahar Canal Remodelling and Lining (Commercial), 800-Other Expenditure, 07-Other Expenditure including interest	0	12.73	12.73
6	4700-Capital Outlay on Major Irrigation, 02-Ranjit Sagar Dam (Commercial), 799-Suspense	0	53.78	53.78
Total		0	143.48	143.48
Grant No.-25				
7	2235-Social Security and Welfare, 60-Other Social Security and Welfare Programmes, 102-Pensions under Social Security Schemes, 01-Old Age Pensions (Social Security Fund) (Plan)	180.00	200.38	20.38
8	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 789-Special Component Plan for Scheduled Castes, 65- Post Matric Scholarship for Scheduled Castes (CSS)	269.97	376.87	106.90
9	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 789-Special Component Plan for Scheduled Castes, 08-Pradhan Mantri Adarsh Gram Yojana (Plan)	25.00	35.00	10.00
Total		474.97	612.25	137.28
Grand Total		474.97	755.73	280.76

Source: Appropriation Accounts

Appendix 2.9
(Referred to in paragraph 2.4.4 page 57)
**Statement showing details of unnecessary supplementary/
re-appropriation under Grant No. 15-Irrigation and Power and
Grant No.-25 Social and Women's Welfare and Welfare of Scheduled
Castes and Backward Classes**

(₹ in crore)

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
	Grant No.15						
1	4705-Capital Outlay on Command Area Development, 800-Other Expenditure, 11-Construction of Field Channels on Kotla Canal Branch-Phase-II System (Accelerated Irrigation Benefit Programme) (Plan)	180.00	-133.20	0	46.80	50.00	+3.20
2	4705-Capital Outlay on Command Area Development, 800-Other Expenditure, 09-Construction of Field Channels on Sirhind Feeder-Phase-II Canal System on Matching Grant Basis, 08-Works Expenditure (Plan)	90.00	-63.95	0	26.05	30.57	+4.52
3	4705-Capital Outlay on Command Area Development, 800-Other Expenditure, 10-Construction of Field Channels on Bathinda Branch Phase-II Canal System on Matching Grant Basis, 08-Works Expenditure (Plan)	45.00	-17.86	0	27.14	30.15	+3.01
4	4702-Capital Outlay on Minor Irrigation, 800-Other Expenditure, 13-Installation of 280 Deep Tubewells in Kandi Area (Rural Infrastructure Development Fund XV) (Plan)	60.80	-26.80	0	34.00	40.31	+6.31
5	4711-Capital Outlay on Flood Control Projects, 03-Drainage, 789-Special Component Plan for Scheduled Castes, 04-Measures to Address the Problem of Water	2.50	+3.18	0	5.68	0	-5.68

Sr. No.	Minor head/ Scheme	Original Provision	Re-appropriation	Supplementary	Total	Expenditure	Savings
	Logging in the State – 13th Finance Commission (Plan)						
6	4700-Capital Outlay on Major Irrigation, 02-Ranjit Sagar Dam (Commercial), 800-Other Expenditure, 08-Works Expenditure (Plan)	15.00	+3.49	0	18.49	7.32	-11.17
	Grant No.25						
7	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 01-Welfare of Scheduled Castes, 789-Special Component Plan for Scheduled Castes, 65-Post Matric Scholarship for Scheduled Castes (Plan)	183.08	+36.94	0	220.02	60.79	-159.23
8	2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 02-Welfare of Scheduled Tribes, 277-Education, 01-Promotion of Education among Educationally Backward Classes	43.00	-10.00	12.00	45.00	11.28	-33.72
9	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities, 04-Welfare of Minorities, 800-Other Expenditure, 01-Multi Sectoral Development Programme for Minorities (Plan)	60.00	+10.86	0	70.86	11.88	-58.98

Source: Appropriation Accounts

Appendix 2.10 (A)*(Referred to in paragraph 2.5.1, page 57)***Instances where sub-heads meant for Capital Expenditure were used for Revenue Expenditure***(₹ in crore)*

Sr no.	Grant no.	Classification	Amount
1.	9	3456-789-01-53 PS(V)	280.00
2.	11	2210-02-101-36-52 PS(V)	0.96
3.	11	2210-06-107-02-52 NS(V)	1.55
4.	25	2225-01-789-45-53 NC(V)	2.50
5.	29	3055-800-01-51 NS(V)	2.50

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 2.10 (B)*(Referred to in paragraph 2.5.1, page 57)***Instances where sub-heads meant for Revenue Expenditure were used for Capital Expenditure***(₹ in crore)*

Sr no.	Grant no.	Classification	Amount
1.	12	4055-00-207-08-22 NS(V)	2.44
2.	12	4055-00-207-08-22 NC(V)	3.01
3.	12	4055-00-208-01-22 NS(V)	5.22
4.	12	4055-00-800-10-21 NS(V)	1.10
5.	12	4059-80-800-01-27 NS(V)	5.00
6.	29	5055-001-01-21 NS(V)	2.50

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 2.11
(Referred to in paragraph 2.5.1, page 57)

Provision under object head 42- Lumpsum provision

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	8	6003-00-101-01-42 NS(C)	1265.40
2	8	6003-00-105-01-42 NS(C)	438.32
3	8	6003-00-106-01-42 NS(C)	63.73
4	8	6003-00-110-01-42 NS(C)	15000.00
5	8	6003-00-111-01-42 NS(C)	1119.58
6	8	6004-02-105-01-42 NS(C)	153.39

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, C- Charged)

Appendix 2.12
(Referred to in paragraph 2.5.1, page 57)

Provision under object head 50- Other charges

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	25	2225-01-789-60-50 PS(V)	72.00
2	25	2225-02-277-01-50 NS(V)	20.00
3	25	2225-03-190-09-50 PS(V)	18.00
4	21	3054-03-337-02-50 NS(V)	164.86
5	21	3054-03-337-03-50 NS(V)	164.86
6	22	2030-02-102-01-50 NS (V)	18.00

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 2.13
(Referred to in paragraph 2.5.2, page 58)

**Provision under minor head “001-Direction and Administration” under
Grants-in-aid (SOE 31 and 36)**

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	11	2210-01-001-01-31 NS(V)	22.00
2	11	2210-01-001-44-31 NS(V)	15.00
3	11	2210-01-001-49-31 PS(V)	26.52
4	11	2210-01-001-58-36 PS(V)	17.00
5	1	2401-001-09-36 PS(V)	475.00
6	15	2700-04-001-01-31 NS(V)	87.07

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 2.14
(Referred to in paragraph 2.5.3, page 58)

**Opening of detailed heads without prior approval
of Accountant General (A&E)**

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	15	4701-06-001-08-53-53 PS(V)	80.56
2	15	4701-44-800-08-52-53 PS(V)	90.00
3	15	4701-47-800-08-52-53 PS(V)	75.00
4	15	4702-800-13-53-53 PS(V)	57.51
5	15	4705-800-11-52-53 PS(V)	80.00
6	15	4705-800-11-51-53 PS(V)	77.78
7	21	4215-01-102-13-54-53 PS(V)	116.00
8	21	4215-01-789-05-54-53 PS(V)	60.00
9	21	5054-03-101-08-54-53 PS(V)	106.88

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 2.15
(Referred to in paragraph 2.5.4, page 58)

Non-inclusion of expenditure relating to a new service in Schedule of New Expenditure

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	1	2401-001-14-33 NS(V)	4500.00
2	17	4217-60-051-07-53 PS(V)	178.98
3	17	4217-60-789-07-53 PS(V)	144.00
4	21	3054-03-337-03-27 NH(V)	168.00
5	21	3054-03-337-03-50 NS(V)	164.86
6	21	5054-04-337-02-53 PS(V)	285.00
7	21	5054-04-337-04-53 PS(V)	286.90
8	25	2225-01-789-67-34 PS(V)	183.08
9	25	2235-02-102-09-01 PS(V)	195.84

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NH-Share Central Non-Plan, V- Voted)

Appendix 2.16
(Referred to in paragraph 2.5.5, page 58)

**Non-inclusion of non-recurring grants-in-aid, contribution or donation
in Schedule of New Expenditure**

(₹ in crore)

Sr no.	Grant no.	Classification	Amount
1	1	2415-01-120-09-31 PS(V)	80.00
2	1	2401-102-10-50 PS(V)	24.00
3	1	2401-102-10-33 PS(V)	33.38
4	11	2210-01-110-65-99-36 PS(V)	49.08
5	11	2210-01-789-05-99-36 PS(V)	23.10
6	11	2210-06-101-25-07-31 PS(V)	23.84
7	12	2055-00-003-03-36 PS(V)	40.00

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, NC-Fully Central Non-Plan, V- Voted)

Appendix 3.1
(Referred to in paragraph 3.1.1 page 61)

Outstanding utilisation certificates as on 31 March 2015

(₹ in crore)

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	2006-07	1	25.00	0	24.97	1	0.03
2.	Education	2012-13	65	99.73	65	99.73	0	0.00
		2013-14	84	60.34	71	59.44	13	0.90
3.	Small Scale Industries	2012-13	3	6.90	2	4.50	1	2.40
		2013-14	2	1.01	1	0.01	1	1.00
4.	Science & Technology	2013-14	1	0.25	1	0.25	0	0.00
5.	Information & Public Relation	2013-14	2	1.01	1	0.91	1	0.10
6.	Sports & Youth Services	2012-13	20	25.44	9	6.32	11	19.12
		2013-14	5	17.69	5	17.69	0	0.00
7.	Director Local Bodies	2012-13	1	0.66	0	0.00	1	0.66
8.	Home Affairs & Justice	2013-14	6	0.83	6	0.83	0	0.00
9.	Director Industries & Commerce	2013-14	2	2.03	2	2.03	0	0.00
10.	Cultural Affairs	2013-14	3	11.40	3	11.40	0	0.00
11.	Irrigation	2013-14	1	0.38	1	0.38	0	0.00
	TOTAL		196	252.67	167	228.46	29	24.21

Source: Office of the Pr. A.G. (A & E), Punjab

Appendix 3.2

(Referred to in paragraph 3.2, page 62)

**Status of the Accounts and the Separate Audit Reports of the autonomous bodies
as on 31 March 2015**

(₹ 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 Services Authority, Chandigarh	upto 2011-12 to 2013-14	--	2011-12 2012-13 2013-14	04.05.15 04.05.15 04.05.15	34 22 10	2010-11	17.11.11	SARs for the period 2006-07 to 2010-11 not presented in State Legislature
2	Punjab Khadi and Village Industries Board, Chandigarh	2008-2012	--	--	--	--	2009-10 2010-11 2011-12	30.12.13 08.07.14 26.03.15	SARs for the years 2010-11 and 2011-12 were not presented
3	Punjab State Human Rights Commission, Chandigarh.	upto 2013-14	--	2013-14	30.12.14	6	2012-13	26.02.14	SARs for 2009-10 to 2012-13 not presented.
4	Punjab Labour Welfare Board, Chandigarh	Up to 2009-10	2004-05 to 2013-14 (260.00 ¹)	2003-04	23.03.15	120	2002-03	19.02.15	SARs for 2002-03 was not presented.
5	Pushpa Gujral Science City, Kapurthala	Up to 2019-20	2013-14 (75.00)	2012-13	02.01.15	18	2011-12	04.06.14	Not to be placed in State Legislature

Source: Information on the basis of departmental record

Note - Delay in submission of Accounts is to be worked out from 30th June of respective Balance Sheet Year. Reasons for delay were not intimated by the department (August 2015).

¹ 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; 2009-10: ₹ 16.00 lakh; 2010-11: ₹ 16.00 lakh; 2011-12: ₹ 16.00 lakh, 2012-13: ₹ 16.00 lakh. and 2013-14: ₹ 16.00 lakh.

Appendix 3.3
(Referred to in paragraph 3.4, page 63)

Statement showing age-wise profile of cases of misappropriation, losses, thefts, 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
0-5	114	131.67	Theft	1	0.45
			Misappropriation/Loss of material etc.	113	131.22
5-10	47	13.65	Theft	1	0.42
			Misappropriation/Loss of material etc.	46	13.23
20-25	3	0.65	Theft	1	0.06
			Misappropriation/Loss of material etc.	2	0.59
Above 25	4	11.80	Theft	0	--
			Misappropriation/Loss of material etc.	4	11.80
Total	168	157.77	Theft	3	0.93
			Misappropriation/Loss of material etc.	165	156.84

Source: Information as provided by the departments

Appendix 3.4

(Referred to in paragraph 3.6, page 66)

Statement showing 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	Percentage
		EXPENDITURE			
1	2013	Council of Ministers	26.78	31.56	84.85
2	4515	Capital Outlay on Other Rural Development Programme	68.15	92.24	73.88
3	4702	Capital Outlay on Minor Irrigation	65.98	66.63	99.02
4	4705	Capital Outlay on Command Area Development	172.69	172.69	100.00
TOTAL			333.60	363.12	91.87
		RECEIPTS			
1	0029	Land Revenue	45.94	47.30	97.12
2	0055	Police	56.40	77.23	73.02
3	0075	Miscellaneous General Services	1147.41	1473.47	77.87
4	0217	Urban Development	117.24	119.44	98.16
5	0235	Social Security and Welfare	27.22	35.54	76.59
6	0406	Forestry and Wild Life	17.94	19.45	92.24
TOTAL			1412.15	1772.43	79.67

Source: Finance Accounts

Appendix-4.1
Glossary of terms

Sr. No.	Terms	Description
1.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by one <i>per cent</i>
2.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> 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 etc.
3.	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 the increase in capacity to service the debt.
4.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
5.	Fiscal Liabilities	Fiscal liabilities comprise Internal debt (market loans, loans from NSSF and loans from other financial institutions), loans and advances from GoI and the liabilities arising from the transactions in the Public Account of the State.
6.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.