

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 = 30 per cent)	11.3 per cent	
5.	Literacy (as per 2011 census) (All India Average = 72.99 ¹ per cent)	75.84 per cent	
6.	Infant mortality ³ (per 1000 live births) (All India Average = 39 per 1000 live births)	24	
7.	Life Expectancy at birth ⁴ (All India Average=67 years)	70.3 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) 2015-16 at current prices	₹ 4,08,815 crore	
10.	Per capita GSDP CAGR (2006-07 to 2015-16)	General Category States Average	14.27
		Punjab	12.60
11.	GSDP CAGR ⁶ (2006-07 to 2015-16)	General Category States Average	15.75
		Punjab	13.86
12.	Population Growth ⁷ (2006 to 2015)	General Category States Average	12.24
		Punjab	10.48
13.	Total cropped area	79.00 lakh hectares	
14.	Gross Irrigated area	78.00 lakh hectares	
15.	Percentage of gross cropped area to gross irrigated area	98.73 per cent	

Source: Economic Surveys of India and Punjab 2015-16 and Statistical Abstract of Punjab 2015.

¹ www.censusindia.gov.in (Census Info 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, Volume 50, Number 1, July 2016.

⁴ Economic survey of 2015-16, Government of India, Table 9.8, Page A-162-163.

⁵ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

⁶ CSO (http://mospi.nic.in/Mospi_New/site/inner.aspx?status=3&menu_id=82). GSDP figures for the year 2015-16 relating to Assam, Chhattisgarh, Gujarat, Haryana, HP, Kerala, Maharashtra, Mizoram, Rajasthan, Tripura and West Bengal have been obtained from respective AGs. For Nagaland, it is taken from FRBM Report.

⁷ Population projections for India and States 2001-2026 (revised December 2006) Report of the Technical Group on population projections constituted by the National Commission on population Table-14 (Projected total population by sex as on 1st October 2001-2026).

B. Financial Data					
Sr. No.	Particulars	Figures (in per cent)			
		2006-07 to 2014-15		2014-15 to 2015-16	
	CAGR ⁸	General Category States	Punjab	General Category States	Punjab
a.	Of Revenue Receipts	14.74	8.33	15.00	6.41
b.	Of Own Tax Revenue	15.08	13.92	13.28	4.38
c.	Of Non Tax Revenue	10.20	-11.63	6.00	-7.97
d.	Of Total Expenditure	16.71	8.90	16.42	15.35
e.	Of Capital Expenditure	13.21	4.51	25.80	-1.89
f.	Of Revenue Expenditure on Education	17.08	15.75	12.17	14.41
g.	Of Revenue Expenditure on Health	18.70	16.66	13.44	10.15
h.	Of Salary and Wages [@]	15.49	14.32	9.95	6.95
i.	Of Pension [@]	18.59	18.18	11.79	8.05

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

[@] Exclude Delhi

⁸ Compounded Annual Growth Rate.

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:	
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.	
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.	
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.	
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

Source: Finance Accounts

Appendix 1.3

(Referred to in paragraph 1.1.4, page 2)

Abstract of receipts and disbursements for the year 2015-16 and summarized financial position of the Government of Punjab as on 31 March 2016

Part A - Abstract of receipts and disbursements for the year 2015-16

(₹ in crore)

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	39022.85	41523.38	I-Revenue expenditure	46613.49	44762.60	5310.89	50073.49
(i) Tax revenue	25570.20	26690.49	General services	23043.09	24677.97	35.47	24713.44
(ii) Non-tax revenue	2879.73	2650.27	Social Services-	13729.05	10980.35	3917.51	14897.86
(iii) State's share of Union Taxes and Duties	4702.97	8008.90	-Education, Sports, Art and Culture	7471.92	7106.03	1442.81	8548.84
(iv) Non-Plan Grants	2003.87	1274.64	-Health and Family Welfare	2364.17	1798.75	805.44	2604.19
(v) Grants for State Plan Schemes	3597.61	2320.12	Water Supply, Sanitation, Housing and Urban Development	1077.29	864.52	40.06	904.58
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	268.47	578.96	-Information and Broadcasting	30.00	23.69	32.84	56.53
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	891.11	121.25	400.26	521.51
			-Labour and Labour Welfare	170.19	172.30	13.95	186.25
			-Social Welfare and Nutrition	1701.55	870.33	1182.15	2052.48
			-Others	22.82	23.48	0.00	23.48
			Economic Services-	9237.32	8398.13	1357.91	9756.04
			-Agriculture and Allied Activities	3777.11	5473.93	730.84	6204.77
			-Rural Development	855.36	120.50	348.86	469.36
			-Irrigation and Flood Control	1230.59	1313.74	0.04	1313.78
			-Energy	2505.73	514.05	0.00	514.05
			-Industry and Minerals	63.03	68.38	2.00	70.38
			-Transport	484.47	585.78	47.53	633.31
			-Science, Technology and Environment	5.21	3.85	2.02	5.87
			-General Economic Services	315.82	317.90	226.62	544.52
			Grants-in-aid Contributions	604.03	706.15	0.00	706.15
			Total	46613.49	44762.60	5310.89	50073.49
II. Revenue deficit carried over to Section B	7590.64	8550.11	Revenue Surplus carried over to Section-B	--	--	--	--
Total Section A	46613.49	50073.49		46613.49	44762.60	5310.89	50073.49

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					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	630.42	(-)137.76	III Opening Overdraft from Reserve Bank of India	--	--	--	
IV – Misc Capital Receipts	0.52	0.26	IV-Capital Outlay	3118.44	325.87	2733.55	3059.42
			General Services	252.27	100.72	152.16	252.88
			Social Services-	794.62	6.77	821.85	828.62
			-Education, Sports, Art and Culture	153.72	0.02	243.03	243.05
			-Health and Family Welfare	0.06	2.09	0.00	2.09
			Water Supply, Sanitation, Housing and Urban Development	565.51	4.66	542.91	547.57
			-Information and Broadcasting	0.64	0.00	0.84	0.84
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	54.30	0.00	17.06	17.06
			-Social Welfare and Nutrition	19.34	0.00	7.90	7.90
			-Others	1.05	0.00	10.11	10.11
			Economic Services-	2071.55	218.38	1759.54	1977.92
			-Agriculture and Allied Activities	90.02	0.00	79.92	79.92
			-Rural Development	92.24	68.16	20.13	88.29
			-Irrigation and Flood Control	659.09	98.56	652.96	751.52
			Industry and Minerals	0.00	0.00	15.98	15.98
			Transport	967.22	51.62	839.80	891.42
			Science Technology and Environment	0.00	0.00	0.00	0.00
			General Economic Services	262.98	0.04	150.75	150.79
TOTAL	630.94	(-)137.50	TOTAL	3118.44	325.87	2733.55	3059.42
V-Recoveries of Loans and Advances	137.14	218.45	V-Loans and Advances Disbursed	270.27	5968.59	0.00	5968.59
-From Power Projects	70.04	6.31	-For Power Projects	0.00	5597.07	0.00	5597.07
-From Government Servants	65.42	49.47	-To Government Servants	83.78	40.96	0.00	40.96
-From others	1.68	162.67	-To Others	186.49	330.56	0.00	330.56
VI-Revenue surplus brought down	--	--	VI-Revenue Deficit Brought down	7590.64			8550.11

Audit Report on State Finances for the year 2015-16

Receipts	2014-15	2015-16	Disbursements	2014-15	2015-16		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
VII- Public debt receipts	11362.81	20207.21	VII-Repayment of Public Debt	3213.98	3830.30	0.00	3830.30
-External Debt	--	--	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	11388.81	19941.88	-Internal debt other than ways and means Advances and Overdraft	2930.90	3515.78	0.00	3515.78
-Net transactions under Ways and Means Advances	(-)592.62	0.00	-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	566.62	265.33	-Repayment of Loans and Advances to Central Government	283.08	314.52	0.00	314.52
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[#]	42451.18	54552.21	X-Public Account Disbursement[#]	40526.50	53446.58	0.00	53446.58
-Small Savings and Provident funds	3683.39	3440.60	-Small Savings and Provident funds	1948.02	2331.65	0.00	2331.65
-Reserve funds	668.51	590.15	-Reserve funds	18.97	715.61	0.00	715.61
-Deposits and Advances	4448.72	5693.70	-Deposits and Advances	4850.69	5579.35	0.00	5579.35
-Suspense and Miscellaneous	33560.06	44723.41	-Suspense and Miscellaneous	33621.55	44718.32	0.00	44718.32
-Remittances	90.50	104.35	-Remittances	87.27	101.65	0.00	101.65
XI-Closing Overdraft from Reserve Bank of India	Nil	Nil	XI-Cash Balance at end	(-)137.76	(-)14.63	0.00	(-)14.63
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	(-)1064.36	(-)6265.20	0.00	(-)6265.20
			Other cash balances and investments	576.25	1012.14	0.00	1012.14
			Cash Balance Investment	350.35	5238.43	0.00	5238.43
Total Section-B	54582.07	74840.37		54582.07	63556.71	2733.55	74840.37
Total	101195.56	124913.86	Total	101195.56	108319.31	8044.44	124913.86

[#] These exclude transactions of investment of cash balances and departmental cash chests. (Figures rounded off to ₹0.01 crore).

Appendix 1.3 (continued)

(Referred to in paragraph 1.9.1, page 29)

Part - B - Summarized financial position of the Government of Punjab as on 31 March 2016

(₹ in crore)

Liabilities	As on 31.03.2015	As on 31.03.2016
Internal Debt -	83202.94	99629.03
Market Loans bearing interest	58002.94	67201.95
Market Loans not bearing interest	0.04	0.04
Loans from Life Insurance Corporation of India	0.09	0.06
Loans from other Institutions	25199.87	32426.98
Ways and Means Advances and Overdrafts from Reserve Bank of India	0.00	0.00
Loans and Advances from Central Government-	3615.09	3565.90
Non-Plan Loans	39.01	34.29
Loans for State Plan Schemes	3575.77	3531.30
Pre 1984-85 Loans	0.31	0.31
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	18261.90	19370.85
Deposits	3048.75	3163.10
Reserve Funds	4237.22	4111.76
Suspense and Miscellaneous Balances	--	--
Remittance Balances	--	--
TOTAL	112390.90	129865.64
Assets		
Gross capital outlay on fixed assets -	35921.18	38992.01
Investments in shares of Companies, Corporations, etc.	3977.46	4064.54
Other Capital Outlay	31943.72	34927.47
Loans and Advances -	2615.34	8365.48
Loans for Power Projects	874.14	6464.89
Other Development Loans	1716.00	1883.90
Loans to Government servants and Miscellaneous loans	25.20	16.69
Advances	0.42	0.42
Remittance Balances	4.22	1.51
Cash	(-)137.76	(-)14.63
Cash in Treasuries and Local Remittances	--	--
Departmental Cash Balance	575.34	611.23
Permanent cash Imprest	0.23	0.23
Cash Balance Investments	350.35	5238.43
Deposits with Reserve Bank	(-)1064.36	(-)6265.20
Investments from Earmarked Funds	0.68	400.68
Suspense and Miscellaneous Balances	46.43	41.34
Deficit on Government Account -	73941.07	82479.51
Add Revenue Deficit of the current year	7590.64	8550.11
Accumulated deficit at the beginning of the year	66350.43	73941.07
Total	112390.90	129865.64*

* Differs by ₹11.67 crore (decreased) due to Proforma Adjustment to rectify the misclassification of prior period.

Appendix 1.4

(Referred to in paragraph 1.1.7, page 4)

Budget estimates vis-à-vis actuals of various fiscal parameters for the year 2015-16

(₹ in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	41523	46229	(-)4706	(-)10.18
<i>Of which</i>				
Tax Revenue	26690	29352	(-)2662	(-)9.07
<i>Taxes on Sales, Trades etc.</i>	15857	17851	(-)1994	(-)11.17
<i>State Excise</i>	4796	5100	(-)304	(-)5.96
<i>Taxes on vehicles</i>	1475	1500	(-)25	(-)1.67
<i>Stamps and Registration fees</i>	2449	2700	(-)251	(-)9.30
<i>Land Revenue</i>	55	60	(-)5	(-)8.33
Non-Tax Revenue	2650	3804	(-)1154	(-)30.34
State's share of Union taxes and duties	8009	7998	11	0.14
Grants in aid from GOI	4174	5075	(-)901	(-)17.75
Revenue Expenditure	50073	52623	(-)2550	(-)4.85
<i>Of which</i>				
<i>2040-Taxes on Sales, Trade etc.</i>	119	119	0	0.00
<i>2049-Interest Payments</i>	9782	9900	(-)118	(-)1.19
<i>2055-Police</i>	4490	4503	(-)13	(-)0.29
<i>2070-Other Administrative Services</i>	302	320	(-)18	(-)5.63
<i>2071-Pensions and Other Retirement Benefits</i>	7833	7182	651	9.06
<i>2075-Misc General Services</i>	47	66	(-)19	(-)28.79
<i>2202-General Education</i>	8312	8859	(-)547	(-)6.17
<i>2210-Medical and Public Health</i>	2408	2880	(-)472	(-)16.39
<i>2211-Family welfare</i>	197	124	73	58.87
<i>2215-Water Supply and Sanitation</i>	340	468	(-)128	(-)27.35
<i>2225-Welfare of SC, ST and OBC</i>	522	1047	(-)525	(-)50.14
<i>2230-Labour and Employment</i>	186	208	(-)22	(-)10.58
<i>2235-Social Security and Welfare</i>	1383	1664	(-)281	(-)16.89
<i>2236-Nutrition</i>	146	172	(-)26	(-)15.12
<i>2245-Relief on account of Natural Calamities</i>	523	591	(-)68	(-)11.51
<i>2401-Crop Husbandry</i>	5132	3147	1985	63.08
<i>2801-Power</i>	510	2984	(-)2474	(-)82.91
<i>3456-Civil Supplies</i>	446	567	(-)121	(-)21.34
<i>3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions</i>	706	882	(-)176	(-)19.95
<i>Salary and Wages</i>	17437	18799	(-)1362	(-)7.25
<i>Subsidies</i>	5080	5974	(-)894	(-)14.96

	Acutals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Capital Expenditure	3059	4857	(-1798)	(-37.02)
<i>4055-Capital outlay on Police</i>	<i>133</i>	<i>87</i>	<i>46</i>	<i>52.87</i>
<i>4210- Capital outlay on Medical and Public Health</i>	<i>2</i>	<i>4</i>	<i>(-)2</i>	<i>(-)50.00</i>
<i>4215 Capital outlay on Water Supply and Sanitation</i>	<i>331</i>	<i>360</i>	<i>(-)29</i>	<i>(-)8.06</i>
<i>4217-Capital outlay on Urban Development</i>	<i>179</i>	<i>70</i>	<i>109</i>	<i>155.71</i>
<i>4225-Capital outlay on Welfare of SCs, STs and OBCs</i>	<i>17</i>	<i>126</i>	<i>(-)109</i>	<i>(-)86.51</i>
<i>4515-Capital outlay on other Rural Development Programmes</i>	<i>88</i>	<i>125</i>	<i>(-)37</i>	<i>(-)29.60</i>
Disbursement of Loans and Advances	5969	736	5233	711.01
Revenue Deficit	(-)8550	(-)6394	(-)2156	33.72
Fiscal Deficit	(-)17360	(-)11895	(-)5465	45.94
Primary Deficit	(-)7578	(-)1995	(-)5583	279.85
Revenue deficit/GSDP (per cent)	(-)2.09	(-)1.60	(-)0.49	30.44
Fiscal deficit/GSDP (per cent)	(-)4.25	(-)2.98	(-)1.26	42.37
Primary deficit/GSDP (per cent)	(-)1.85	(-)0.50	(-)1.35	270.55
Revenue Deficit/Fiscal Deficit	49.25	53.75	(-)4.50	(-)8.38

Appendix 1.5

(Referred to in paragraph 1.2.2 (i), page 7)

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.	150.03	118.10
				Total	150.03	118.10

Source: - Information as provided by concerned department.

Appendix 1.6

(Referred to in paragraphs 1.1.7, 1.3, 1.6.1 and 1.11.3, pages 4, 8, 15 and 41)

Time Series data on State Government Finances

(`in crore)

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Part A Receipts					
1. Revenue Receipts	26234	32051	35104	39023	41523
(i) Tax Revenue	18841(72)	22587(70)	24079(68)	25570(66)	26690(64)
Taxes on Sales, Trade etc.	11172(59)	13218(59)	14847(62)	15455(60)	15857(59)
State Excise	2755 (15)	3332 (15)	3765(16)	4246(17)	4796(18)
Taxes on vehicles	850 (5)	995 (4)	1146(5)	1394(5)	1475(6)
Stamps and Registration fees	3079 (16)	2920 (13)	2500(10)	2474(10)	2449(9)
Land Revenue	25	37	42	47	55
Other Taxes	961 (5)	2085 (9)	1779(7)	1954(8)	2058(8)
(ii) Non-Tax Revenue	1398 (5)	2629 (8)	3192(9)	2880(7)	2650
(iii) State's share of Union taxes and duties	3554 (14)	4059 (13)	4432(13)	4703(12)	8009(19)
(iv) Grants in aid from GOI	2441 (9)	2776 (9)	3401(10)	5870(15)	4174(10)
2. Misc Capital Receipts	0	0	1	1	0
3. Recoveries of Loans and Advances	95	174	112	137	218
4. Total revenue and Non-debt capital receipts (1+2+3)	26329	32225	35217	39161	41741
5. Public Debt Receipts	8599	10724	11108	11363	20207
Internal Debt (excluding Ways & Means Advances and Overdrafts)	8710	10451	10295	11389	19942
Net transactions under Ways and Means advances and Overdrafts	(-)261	51	435	(-)593	0
Loans and Advances from Government of India	150	222	378	567	265
6. Total receipts in the Consolidated Fund(4+5)	34928	42949	46325	50524	61948
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts⁹	2532	2144	2145	1698	0
9. Total receipts of the State (6+7+8)	37460	45093	48470	52222	61948
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	33045(95)	39458(95)	41641(95)	46614(93)	50073(85)
Plan	2005 (6)	3063 (8)	3135(8)	4913(11)	5311(11)
Non-Plan	31041(94)	36395(92)	38506(92)	41701(89)	44762(89)

⁹ These figures are net of disbursements out of Public Account. During 2015-16, against receipts of ₹ 66,018 crore in Public Account, disbursements were ₹ 70,236 crore, rendering net Public Account as (-)₹ 4,218 crore. Therefore, net Public Account Receipts are shown as NIL and the excess of disbursements has been depicted at Sr. No. 18.

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
General Services including interest payments	16788(51)	18572(47)	20192(49)	23043(49)	24713(49)
Social Services	9247 (28)	11190(28)	11319(27)	13729(29)	14898(30)
Economic Services	6264 (19)	9152 (23)	9600(23)	9238(20)	9756(20)
Grants in aid and Contributions	747 (2)	544 (1)	530(1)	604(1)	706(1)
11. Capital Expenditure	1598 (5)	1916 (5)	2201(5)	3118(6)	3059(5)
Plan	1359 (85)	1737 (91)	2011(91)	2939(94)	2733(89)
Non-Plan	239 (15)	179 (9)	190(9)	179(6)	326(11)
General Services	196 (12)	162 (8)	219(10)	252(8)	253(8)
Social Services	398 (25)	716 (37)	930(42)	795(26)	828(27)
Economic Services	1004 (63)	1038 (54)	1052(48)	2071(66)	1978(65)
12. Disbursement of Loans and Advances	177 (0.51)	197 (0.47)	165(0.37)	270(0.54)	5969(10)
13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)	34820	41571	44007	50002	59101
14. Repayments of Public Debt	2675	3674	3650	3214	3830
Internal Debt (excluding Ways and Means Advances and Overdraft)	2488	3403	3393	2931	3515
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	187	271	257	283	315
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	37495	45245	47657	53216	62931
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements¹⁰	--	--	--	--	4218
19. Total disbursements by the State (16+17+18)	37495	45245	47657	53216	67149
Part C. Deficits					
20. Revenue Deficit (1-10)	(-)6811	(-)7407	(-)6537	(-)7591	(-)8550
21. Fiscal Deficit (4 – 13)	(-)8491	(-)9346	(-)8790	(-)10841	(-)17360
22. Primary Deficit (21-23)	(-)2211	(-)2515	(-)970	(-)1881	(-)7578
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	6280	6831	7820	8960	9782

¹⁰ During 2015-16, against receipts of ₹ 66,018 crore in Public Account, disbursements were ₹ 70,236 crore, rendering net Public Account as (-)₹ 4,218 crore, which has been shown as Public Account disbursement at Sr. No. 18.

Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
24. Financial Assistance to local bodies etc.	1200	1329	1626	2158	1395
25. Ways and Means Advances/ Overdraft availed (days)	178	239	246	315	275
Ways and Means Advances availed (days)	153	99	151	177	218
Overdraft availed (days)	25	140	95	138	57
26. Interest on Ways and Means Advances/ Overdraft	10	20	23	41	28
27. Gross State Domestic Product (GSDP)	266628	297734	334714	368011	408815
28. Outstanding fiscal liabilities (year end)	83099	92282	102234	112366	129441
29. Outstanding Guarantees (year end)	45714	58102	61411	66782	56752
30. Maximum amount guaranteed (year end)	48382	59146	52934	45347	31066
31. Number of incomplete projects	19	25	40	34	11
32. Capital blocked in incomplete projects	401	500	588	654	447
Part E. Fiscal Health Indicators	(per cent)				
I Resource Mobilization					
Own Tax revenue/GSDP	7.07	7.59	7.19	6.95	6.53
Own Non-tax revenue/GSDP	0.52	0.88	0.95	0.78	0.65
Central Transfers/GSDP	1.33	1.36	1.32	1.28	1.96
II Expenditure Management					
Total Expenditure/GSDP	13.06	13.96	13.15	13.59	14.46
Total Expenditure/Revenue Receipts	132.73	129.70	125.36	128.13	142.33
Revenue Expenditure/Total Expenditure	94.90	94.92	94.62	93.22	84.72
Expenditure on Social Services/ Total Expenditure	27.70	28.64	27.83	29.05	26.61
Expenditure on Economic Services/ Total Expenditure	20.87	24.51	24.21	22.62	19.85
Capital Expenditure/Total Expenditure	4.59	4.61	5.00	6.24	5.18
Capital Expenditure on Social & Economic Services/Total Expenditure	4.03	4.22	4.50	5.73	4.75
III Management of fiscal Imbalances					
Revenue deficit/GSDP	(-)2.55	(-)2.49	(-)1.95	(-)2.06	(-)2.09
Fiscal deficit/GSDP	(-)3.18	(-)3.14	(-)2.63	(-)2.95	(-)4.25
Primary deficit/GSDP	(-)0.83	(-)0.84	(-)0.29	(-)0.51	(-)1.85

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Particulars	2011-12	2012-13	2013-14	2014-15	2015-16
Revenue Deficit/Fiscal Deficit	80.22	79.25	74.37	70.02	49.25
Primary revenue balance/GSDP	(-)0.16	(-)0.14	0.42	0.41	0.35
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	31.17	30.99	30.54	30.53	31.66
Fiscal Liabilities/RR	316.76	287.92	291.23	287.95	311.73
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.05	0.01	0.04	0.04	0.04
Balance from Current Revenue (₹ in crore)	(-)6373	(-)6224	(-)5739	(-)6544	(-)6138
Financial Assets/Liabilities	37.04	35.37	35.13	34.21	36.49

Appendix 1.7
(Referred to in paragraph 1.3.1.5, page 12)
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.	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	0.91
	2015-16	15856.64	119.06	0.75	NA
Taxes on Vehicles	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	6.08
	2015-16	1474.83	45.84	3.11	NA
State Excise	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	2.09
	2015-16	4796.45	84.55*	1.76	NA
Stamp duty and Registration fees	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	3.59
	2015-16	2448.98	23.31	0.95	NA

Source: Finance Accounts of relevant years

NA = Not Available

* The increase during the current year was due to booking of ₹ 50 crore as 'Assistance to Public sector and other undertakings'

Appendix 2.1

(Referred to in paragraph 2.2, page 44)

Statement of grants/appropriations where savings and surrenders occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2015-16	Surrendered on 31 March 2016
Voted (Revenue)				
1.	1	825.03	63.15	63.15
2.	2	28.44	11.13	0
3.	3	10.25	5.80	5.80
4.	4	12.65	0	0
5.	5	765.05	0	0
6.	6	51.46	32.76	0
7.	7	77.17	0	0
8.	9	325.29	215.95	215.95
9.	10	41.70	0.20	0.20
10.	11	758.03	0	0
11.	12	210.06	64.76	64.76
12.	13	182.09	0	0
13.	14	11.43	0	0
14.	15	2485.91	2285.44	2285.44
15.	16	11.03	0	0
16.	17	60.16	0	0
17.	18	4.68	0	0
18.	19	25.21	0	0
19.	23	592.72	0	0
20.	24	3.32	0	0
21.	25	869.52	0	0
22.	26	3.61	0	0
23.	27	91.51	4.27	4.27
24.	28	7.05	0.10	0
25.	29	73.78	0	0
26.	30	3.40	2.05	2.05
Total (Voted- Revenue)		7530.55	2685.61	2641.62
Charged (Revenue)				
27.	1	1.33	0	0
28.	3	0.01	0	0
29.	4	0.16	0	0
30.	5	0.15	0	0
31.	6	0.65	0	0
32.	7	0.05	0	0
33.	8	118.38	136.04	136.04
34.	9	0.06	0	0
35.	10	1.99	0.67	0.67
36.	11	0.94	0	0
37.	12	8.40	0	0
38.	13	0.46	0	0

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2015-16	Surrendered on 31 March 2016
39.	18	1.05	0	0
40.	19	0.02	0	0
41.	21	0.10	0	0
42.	22	0.44	0	0
43.	23	15.00	0	0
44.	25	0.04	0	0
45.	27	0.01	0	0
46.	30	0.12	0.11	0.11
Total (Charged – Revenue)		149.36	136.82	136.82
Voted (Capital)				
47.	1	0.34	0.26	0.26
48.	2	18.43	4.57	0
49.	3	349.14	279.70	279.70
50.	4	34.22	0	0
51.	5	106.69	0	0
52.	8	94.54	90.30	90.30
53.	9	0.02	0	0
54.	10	34.40	0	0
55.	11	5.73	0	0
56.	12	58.50	0	0
57.	13	11.00	0	0
58.	14	1.16	0	0
59.	15	5252.77	0	0
60.	16	5.00	0	0
61.	17	118.66	0	0
62.	18	1.10	0	0
63.	19	616.86	0	0
64.	21	547.61	0	0
65.	22	2.00	0	0
66.	23	36.90	0	0
67.	24	2.50	0	0
68.	25	144.43	0	0
69.	27	65.36	33.92	33.92
70.	28	40.34	25.55	0
71.	29	11.45	3.00	3.00
Total (Voted – Capital)		7559.15	437.30	407.18
Grand Total		15239.06	3259.73	3185.62

Source: Appropriation Accounts

Appendix 2.2

(Referred to in paragraph 2.3.5, page 47)

Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	3-Co-operation	55.93	4425-190-07-Investment in Sugar Mills (Plan)
2.	15-Irrigation and Power	23.40	2700-19-800-07-Other Expenditure including Interest
3.		17.45	2700-03-800-07-Other Expenditure including Interest
4.		7.63	2700-01-800-07-Other Expenditure including Interest
5.		1.95	2700-11-800-07-Other Expenditure including Interest
6.		18.65	2701-05-800-07-Other Expenditure including Interest
7.		17.47	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.		3.20	2810-101-02-Grant-in-Aid to Punjab Energy Development Agency as Incentive for Grid Connected Renewable Energy
13.		19-Planning	4.33
14.	21-Public Works	47.53	3054-80-797-01-Amount transferred to Subvention from Central Road Fund (Plan)
15.		49.53	4059-80-051-13-Mini Secretariat (Plan)
16.		46.47	5054-03-337-45- 57 Number Roads and 7 Number Bridges under (RIDF-XXI)
	Total	319.17	

Source: Appropriation Accounts

Appendix 2.3*(Referred to in paragraph 2.3.6, page 47)***Statement showing cases where supplementary provision
(₹ one crore or more in each case) proved unnecessary***(₹ in crore)*

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Savings out of Original provision	Supplementary provision
A-Revenue (Voted)					
1	2-Animal Husbandry and Fisheries	465.83	455.29	10.54	17.90
2	4-Defence Services Welfare	36.67	33.93	2.74	9.91
3	5-Education	8964.75	8595.55	369.20	395.85
4	9-Food and Supplies	570.38	448.80	121.58	203.71
5	10-General Administration	224.38	194.34	30.04	11.66
6	11-Health and Family Welfare	3129.58	2709.11	420.47	337.56
7	12-Home Affairs and Justice	5418.78	5325.39	93.39	116.67
8	13-Industries	246.73	69.76	176.97	5.12
9	14-Information and Public Relations	66.72	56.54	10.18	1.25
10	16-Labour and Employment	53.58	46.71	6.87	4.16
11	19-Planing	59.24	35.43	23.81	1.40
12	23-Rural Development and Panchayats	987.82	849.67	138.15	454.57
13	24-Science, Technology and Environment	6.46	5.87	0.59	2.73
14	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	2610.50	1826.55	783.95	85.57
15	27-Technical Education and Industrial Training	285.44	278.19	7.25	84.26
16	28-Tourism and Cultural Affairs	17.17	15.80	1.37	5.68
Total of Revenue (Voted)		23144.03	20946.93	2197.10	1738.00
B-Capital (Voted)					
17	2-Animal Husbandry and Fisheries	38.85	23.70	15.15	3.28
18	3-Co-operation	680.00	386.79	293.21	55.93
19	10-General Administration	28.11	11.88	16.23	18.17
20	11-Health and Family Welfare	3.99	2.09	1.90	3.83

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Savings out of Original provision	Supplementary provision
21	19-Plannig	713.63	100.46	613.17	3.69
22	24-Science, Technology and Environment	0.01	0	0.01	2.49
23	28-Tourism and Cultural Affairs	157.00	144.82	12.18	28.16
24	29-Transport	7.02	5.16	1.86	9.59
Total of Capital (Voted)		1628.61	674.90	953.71	125.14
C-Revenue (Charged)					
25	12-Home Affairs and Justice	126.47	119.44	7.03	1.37
26	23-Rural Development and Panchayats	0	0	0	15.00
Total of Revenue (Charged)		126.47	119.44	7.03	16.37
Grand Total		24899.11	21741.27	3157.84	1879.51

Source: Appropriation Accounts

Appendix 2.4
(Referred to in paragraph 2.3.7, 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(+)
	02—Animal Husbandry and Fisheries						
1	2403-789-59-National Livestock Mission	0.64	0.52	1.25	2.41	0	-2.41
2	4403-101-15-Establishment and Strengthening of Veterinary Hospitals and Dispensaries (Plan)	1.42	1.89	1.59	4.90	0	-4.90
	06-Elections						
3	2015-102-01-Electoral Officers	43.03	0	12.24	55.27	39.56	-15.71
	08-Finance						
4	2071-104-01-Gratuities	700.00	0	72.00	772.00	661.74	-110.26
5	2054-097-01-Treasury Establishment	27.33	0	1.09	28.42	26.72	-1.70
6	2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. Dying in Harness	15.00	0	-15.00	0	11.47	+11.47
7	2049-03-104-01-Interest on General Provident Fund	1589.88	0	6.19	1596.07	1534.63	-61.44
8	2049-04-101-01-Interest on Block Loans	166.13	0	-143.17	22.96	43.11	+20.15
9	2049-01-200-03-Loans from the National Agricultural Credit (Long-term Operation) Fund of Reserve Bank of India	148.51	0	-13.51	135.00	145.28	+10.28
10	2049-01-123-02-8.50 Percent Tax Free Bonds (Power Bonds) Interest	6.77	0	1.36	8.13	0	-8.13
11	6003-110-01-Loans and Advances from Reserve Bank of India	17500.00	0	-500.00	17000.00	18220.83	+1220.83
	10-General Administration						
12	2052-092-98-10-Introduction of Computerization in Punjab Government Offices, Semi-Government Bodies and Offices including Maintenance and Upgradation of the Systems (Plan)	2.50	5.80	2.70	11.00	0.52	-10.48
	12-Home Affairs and Justice						
13	4059-80-800-01-Police	5.00	0	-5.00	0	4.96	+4.96
	17-Local Government, Housing						

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
	and Urban Development						
14	2217-80-191-02-Urban Renewal Programme Payment of Installment of Interest to Life Insurance Corporation	1.53	0	2.97	4.50	1.53	-2.97
15	2217-80-191-02 Performance Grant	0	37.27	1.44	38.71	0	-38.71
16	4217-60-789-37- Mission for Development of 100 Smart Cities (Plan)	0.23	9.85	1.42	11.50	0	-11.50
17	4217-60-789-36 - Swachh Bharat Mission (Urban) (Plan)	0.01	0	4.24	4.25	0	-4.25
18	4217-60-789-12- Jawaharlal Nehru Urban Renewal Mission (I) Urban Infrastructure and Governance (Plan)	0	0	8.55	8.55	0	-8.55
19	4217-60-052-05- National Scheme for Modernization for Police and other Services, Strengthening of Fire and Emergency Services (Plan)	0	0	2.00	2.00	0	-2.00
20	4217-60-789-15- Amritsar Sewerage Project funded by Japan International Co-operation Agency (Plan)	11.50	0	-4.60	6.90	47.58	+40.68
	27-Technical Education and Industrial Training						
21	2501-06-789-01 Deen Dayal Upadhyaya Grameen Kaushalya Yojana (Plan)	0	6.99	1.95	8.94	0	-8.94
22	4202-02-105-14- Converting Technical Institutions of Rural Area of Punjab into Multipurpose Academies for Enhancement of Skill Development and Employable Rural Youth under NABARD Project	0.01	0	7.60	7.61	0	-7.61
23	4202-02-789-14- Converting Technical Institutions of Rural Area of Punjab into Multipurpose Academies for Enhancement of Skill Development and Employable Rural Youth under NABARD Project	0	0	3.58	3.58	0	-3.58

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
24	4250-800-23- Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI	0	0	1.72	1.72	0	-1.72
	Total	20219.49	62.32	(+) 133.89	19734.42	20737.93	(+)1308.37
				(-) 681.28			(-) 304.86
			Net	(-) 547.39			(-)1003.51

Source: Appropriation Accounts

Appendix 2.5

(Referred to in paragraph 2.3.8, page 48)

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	4-Defence Services Welfare	12.65
2	5-Education	765.05
3	7-Excise and Taxation	77.17
4	11-Health and Family Welfare	758.03
5	13-Industries	182.09
6	14-Information and Public relations	11.43
7	16-Labour and Employment	11.03
8	17-Local Government, Housing and Urban Development	60.16
9	19-Planning	25.21
10	23-Rural Development and Panchayats	592.72
11	25- Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	869.52
12	29-Transport	73.78
Total		3438.84
Revenue (Charged)		
13	23-Rural Development and Panchayats	15.00
Total		15.00
Capital (Voted)		
14	4-Defence Services Welfare	34.22
15	5-Education	106.69
16	10-General Administration	34.40
17	12-Home Affairs and Justice	58.50
18	13-Industries	11.00
19	15-Irrigation and Power	5252.77
20	17-Local Government, Housing and Urban Development	118.66
21	19-Planning	616.86
22	21-Public Works	547.61
23	23-Rural Development and Panchayats	36.90
24	25- Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	144.43
Total		6962.04
Grand total		10415.88

Source: Appropriation Accounts

Appendix 2.6*(Referred to in paragraph 2.3.8, page 48)***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	825.03	63.15	761.88
2	2-Animal Husbandry and Fisheries	28.44	11.13	17.31
3	6-Elections	51.46	32.76	18.70
4	9-Food and Supplies	325.29	215.95	109.34
5	10-General Administration	41.70	0.20	41.50
6	12-Home Affairs and Justice	210.06	64.76	145.30
7	15-Irrigation and Power	2485.91	2285.44	200.47
8	27-Technical Education and Industrial Training	91.51	4.27	87.24
Capital (Voted)				
9	2-Animal Husbandry and Fisheries	18.43	4.57	13.86
10	3-Co-operation	349.14	279.70	69.44
11	27-Technical Education and Industrial Training	65.36	33.92	31.44
12	28-Tourism and Cultural Affairs	40.34	25.55	14.79
Total		4532.67	3021.40	1511.27

Source: Appropriation Accounts

Appendix 2.7

(Referred to in paragraph 2.4.1, page 49)

**Statement showing savings exceeding ₹ 10 crore in
Grant No. 01-Agriculture and Forests and Grant No. 21- Public Works**

(₹ in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in per cent)
	Grant No. 01-Agriculture and Forests				
1	2401-Crop Husbandry, 104-Agriculture Farms, 02-Scheme for Power Subsidy to farmers	4895.00	4337.00	558.00	11.40
2	2401-Crop Husbandry, 109-Extensikon and Farmers' Training, 14-Rashtriya Krishi Vikas Yojna (Plan)	293.87	225.14	68.73	23.39
3	2401-Crop Husbandry, 108-Commercial Crops, 22-Subsidy Scheme for Cane Price Payment to the Cane Farmers	137.00	111.31	25.69	18.75
4	2401-Crop Husbandry, 119-Horticulture and Vegetable Crops, 42-National Horticulture Mission (Plan)	61.50	42.27	19.23	31.27
	Grant No.- 21- Public Works				
5	3054-Roads and Bridges, 03-State Highways, 337-Road Works, 02-state Highways	150.00	107.85	42.15	28.10
6	5054-Capital Outlay on Roads and Bridges, 04-District and Other Roads, 337-Road Works, 02-Project for Link Roads and Infrastructure Development in Rural Areas (Plan)	380.00	115.89	264.11	69.50
7	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 337-Road Works, 44-Special Repairs of Plan Roads (Plan)	142.50	22.50	120.00	84.21
8	5054-Capital Outlay on Roads and Bridges, 04-District and Other Roads, 337-Road Works, 04-Pradhan Mantri Gram Sadak Yojana (Plan)	286.91	247.15	39.76	13.86
9	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 800-Other Expenditure, 10-Central Road Fund (Plan)	66.49	40.63	25.86	38.89
10	5054-Capital Outlay on Roads and Bridges, 337-Road Works, 33-7	32.00	19.81	12.19	38.09

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Saving (in per cent)
	Rural Roads Project (RIDF-XVII) (Plan)				
11	4059- Capital Outlay on Public Works, 80-General, 51-Construction, 02-Courts (Plan)	110.00	48.75	61.25	55.68
12	4215- Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply, 34-Installation of 561 Reverse Osmosis Systems to provide Minimum Drinking Water in various Districts of Punjab (RIDF-XIX) (Plan)	60.00	17.83	42.17	70.28
13	4215- Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 789-Special Component Plan for Scheduled Castes, 12-Installation of Reverse Osmosis System to provide Minimum Drinking Water in various Districts of Punjab (RIDF-XIX) (Plan)	40.00	4.38	35.62	89.05
14	4215- Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 789-Special Component Plan for Scheduled Castes, 15-Swachh Bharat Abhiyan (Plan)	49.60	22.58	27.02	54.48
	Total	6704.87	5363.09	1341.78	20.01

Source: Appropriation Accounts

Appendix 2.8

(Referred to in paragraph 2.4.2, page 49)

Statement showing expenditure without provision/excess expenditure over budget provision under Grant No. 01-Agriculture and Forest and Grant No. 21- Public Works

(₹ in crore)

Sr. No.	Head of account	Total provision	Expenditure	Expenditure without provision/ excess expenditure
Expenditure in excess of budget provision				
Grant No.- 1-Agriculture and Forest				
1	2406- Forestry and Wild Life, 02- Environmental Forestry and Wild Life, 111-Zoological Park, 14- Conservation, Management and Development of Wild Life in the State (Plan)	3.75	4.95	1.20
Grant No.- 21-Public Works				
2	5054-Capital Outlay on Roads and Bridges, 04-District & Other Roads, 337-Road Works, 03- Upgradation of 380 rural Roads under Rural Infrastructure Development Fund-XIX Project for Link Roads and Infrastructure- (Plan)	0.01	48.41	48.40
3	5054-Capital Outlay on Roads and Bridges, 04-District & Other Roads, 337-Road Works,05-Strengthening of Rural Roads to be Financed out of RDF Funds (Plan)	285.00	300.00	15.00
4	4215- Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102Rural Water Supply 32-National Rural Drinking Water Programme (Plan)	15.00	47.82	32.82
5	4215- Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 789-Special Component Plan for Scheduled Castes, 16-National Rural Drinking Water Programme (Plan)	10.00	30.87	20.87
6	4215-Capital Outlay on Water Supply and Sanitation, 01-Water Supply, 102-Rural Water Supply 13- Integreted Rural Water Supply	0.01	18.86	18.85
	Total	313.77	450.91	137.14
Expenditure without budget provision under Grant No. 21–Public Works				
7	3054-80-797-01-Amount transferred to Subvention from Central Road Fund (Plan)	Nil	47.53	47.53
8	2059-Public Works, 80-General, 001-Direction and Administration, 07-Establishment Charges paid to Public Health Department for Works done by that Department.	Nil	108.53	108.53
9	2059-Public Works, 80-General, 799- Suspense	Nil	14.97	14.97
10	2215-Water Supply and Sanitation-01-Water Supply-799-Suspense	Nil	28.06	28.06
11	4059-Capital Outlay on Public Works, 80-General, 051-Constructions, 13-Mini Secretariat (Plan)	Nil	49.53	49.53
12	5054-Capital Outlay on Roads and Bridges, 03-State Highways, 337-Road Works, 45-57 Number Roads and 7 Number Bridges under (RIDF-XXI)	Nil	46.47	46.47
	Total	Nil	295.09	295.09
	Grand Total	313.77	746.00	432.23

Source: Appropriation Accounts

Appendix 2.9*(Referred to in paragraph 2.4.3 page 49)***Statement showing details of unnecessary supplementary/
re-appropriation under Grant No. 01-Agriculture and Forest***(₹ in crore)*

Sr. No.	Minor head/ Scheme	Original Provision	Re- appropriation	Supple- mentary	Total	Expendi- ture	Savings
	Grant No.1						
1	2401-789-22- National Horticulture Mission (85:15) (Plan)	20.32	4.80	0	25.12	16.91	8.21
2	2401-119-42- National Horticulture Mission (Plan)	43.18	18.32	0	61.50	42.27	19.23
3	2401-789-19- Rashtriya Krishi Vikas Yojna (Plan)	13.80	1.66	0	15.46	13.02	2.44
4	2401-199-01- Assistance to private sugar Mills for Payment to Cane farmers	0	0.45	2.84	3.29	0	3.29
5	2402-102-37- Scheme for Enhancing Irrigation Water Efficiency Through Community underground pipeline System in the State/PIDB Funding (Plan)	0	4.75	0	4.75	0	4.75
6	2406-04-101-01- Assistance to the State Forest Development Agency Under National Afforestation Programme (Plan)	0	1.87	0	1.87	0	1.87
	Total	77.30	31.85	2.84	111.99	72.20	39.79

Source: Appropriation Accounts

Appendix 2.10
(Referred to in paragraph 2.5.2, page 50)

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

(₹ in crore)

Sr. No.	Grant No.	Classification	Amount
	1	2401-00-104-02-33-NS(V)	25.00
	4	2235-60-789-03-20 PS(V)	15.00
	5	4202-01-202-23-53-PS(V)	13.60
	13	4851-800-38-53 PS(V)	10.00
	14	2220-60-789-01-26 PS(V)	12.80
	15	4701-52-800-08-53 PS(V)	18.80
	15	4705-800-32-53 PS(V)	45.00
	21	5475-789-19-53 PS(V)	192.00
	21	3054-03-337-05-27 NS(V)	150.00
	21	4215-01-789-16-52 PS(V)	40.00
	21	4215-01-789-18-53 PS(V)	60.00
	21	5054-03-337-47-53 PS(V)	142.50
	21	5054-04-337-07-53 PS(V)	285.00
	21	5054-04-789-04-53 PS(V)	15.00
	25	4225-01-789-09-53 PS(V)	10.00
	25	4225-04-800-01-53 PS(V)	48.00
Total			1082.70

Source: Demand for grants
(PS-Plan State, NS- Non-Plan State, V- Voted)

Appendix 3.1*(Referred to in paragraph 3.1 page 53)***Outstanding utilisation certificates as on 31 March 2016***(₹ in crore)*

Sr. No.	Department	Year in which UC due	Number of UCs awaited	Amount
1.	2.	3.	4.	5.
1.	General Administration	2010-11	1	0.30
		2015-16	4	3.26
2.	Justice	2012-13	1	0.04
3.	Welfare of Scheduled Castes and Backward Classes	2012-13	7	0.19
4.	Health & Family Welfare	2012-13	1	5.93
5.	Sports & Youth Services	2014-15	5	1.89
6.	Human Rights Commission	2012-13	1	1.11
		2014-15	1	0.39
7.	Home Affairs	2014-15	2	0.08
		2015-16	6	0.12
8.	Industries	2015-16	2	3.40
9.	Agriculture	2015-16	1	50.00
	Total		32	66.71

Source: Information compiled from the data supplied by the office of the Accountant General (A&E), Punjab

Appendix 3.2

(Referred to in paragraph 3.2, page 54)

Status of the Accounts and the Separate Audit Reports of the autonomous bodies as on 31 March 2016

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 Month)	Year	Date of issue	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1	Punjab Legal Services Authority, Chandigarh	upto 2015-16	2014-15 (₹ 130.00 lakh) No. of account = 1	2011-12 2012-13 2013-14	04.05.15 04.05.15 04.05.15	34 22 10	2013-14	18.04.16	SARs for the period 2011-12 to 2013-14 under printing.
2	Punjab Khadi and Village Industries Board, Chandigarh	2012-13 to 2016-17	2012-13 to 2014-15 (₹ 1434.68 ¹¹ lakh) No. of accounts=3	--	--	--	2011-12	26.03.15	SARs for the year 2011-12 placed in Legislature.
3	Punjab State Human Rights Commission, Chandigarh	upto 2015-16	--	-	-	-	2014-15	08.02.16	SAR for 2014-15 not presented.
4	Punjab Labour Welfare Board, Chandigarh	Up to 2009-10 ¹²	2005-06 to 2014-15 (₹ 260.00 ¹³ lakh) No. of accounts= 10	2003-04 2004-05	23.03.15 23.11.15	128 124	2003-04 2004-05	06.07.15 02.03.16	SARs for 2003-04 and 2004-05 was not presented in Legislature.
5	Pushpa Gujral Science City, Kapurthala	Up to 2019-20	2014-15 (₹ 100.00 lakh) No. of account=1	2013-14	17.08.15	13	2013-14	14.12.15	Not to be placed in State Legislature.

Source: Information compiled on the basis of departmental record

Note - Delay in submission of Accounts worked out from 30th June of respective Balance Sheet Year.

¹¹ 2012-13: ₹ 626.38 lakh; 2013-14: ₹ 400 lakh; 2014-15: ₹ 408.30 lakh.

¹² Matter for further entrustment w.e.f. 2010-11 is under process.

¹³ 2005-06: ₹ 16 lakh; 2006-07: ₹ 116 lakh; 2007-08: ₹ 16 lakh; 2008-09: ₹ 16 lakh; 2009-10: ₹ 16 lakh; 2010-11: ₹ 16 lakh; 2011-12: ₹ 16 lakh, 2012-13: ₹ 16 lakh. 2013-14: ₹ 16 lakh; and 2014-15: ₹ 16 lakh.

Appendix 3.3*(Referred to in paragraph 3.4, page 54)***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	Amount	Nature of cases	Number	Amount
0-5	130	933.56	Theft	1	0.45
			Misappropriation/Loss	129	933.11
5-10	50	61.22	Theft	4	6.63
			Misappropriation/Loss	46	54.59
10-20	7	66.88	Theft	0	0
			Misappropriation/Loss	7	66.88
20-25	3	0.65	Theft	1	0.06
			Misappropriation/Loss	2	0.59
Above 25	4	11.80	Theft	0	--
			Misappropriation/Loss	4	11.80
Total	194	1074.11	Theft	6	7.14
			Misappropriation/Loss	188	1066.97

Source: Information compiled on the basis of departmental records.

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 per cent
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.