

Appendix-1.1.A
(Refer paragraph 1.1 page 1)

Statement showing definitions of terms used in Chapter I

Part A. Government Accounts

I. Structure: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund

All revenues received by the State Government, all loans raised and repayment of loans form the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. No money out of this fund can be appropriated except in accordance with the law and for the purpose and in the manner provided in the Constitution. This fund consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II. Contingency Fund

The Contingency Fund established under Article 267(2) of the Constitution of India which is of the nature of an imprest placed and enables the Executive Government to meet unforeseen expenditure pending authorization by the Legislature by law. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund.

Part III. Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits and advances, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to a vote by the Legislature.

Part-B. Lay out of Finance Accounts

The Finance Accounts of Punjab contain 19 statements as depicted below.

Statement No.1 presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund of the State, the Contingency Fund and the Public Account.

Statement No.2 contains the summarised statement of capital outlay showing progressive expenditure upto the end of 2006-07.

Statement No.3 gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss etc.

Statement No.4 indicates the summary of debt position of the State which includes internal debt, borrowings from Government of India, other obligations and service of debt.

Statement No. 5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.

Statement No. 6 gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.

Statement No. 7 gives the summary of cash balances and investments made out of such balances.

Statement No.8 depicts the summary of balances under the Consolidated Fund, the Contingency Fund and the Public Account as on 31 March 2007.

Statement No.9 shows the revenue and expenditure under different heads for the year 2006-07 as a *percentage* of total revenue/expenditure.

Statement No.10 indicates the distribution between the Charged and the Voted expenditures incurred during the year.

Statement No.11 indicates the detailed account of revenue receipts and capital receipts by minor heads.

Statement No.12 provides accounts of revenue and capital expenditure by minor heads under Non-Plan, State Plan and Centrally Sponsored Schemes separately.

Statement No.13 depicts the detailed capital expenditure incurred during and to the end of 2006-07.

Statement No.14 shows the details of investment of the State Government in statutory corporations, government companies, other joint stock companies, co-operative banks and societies etc. up to the end of 2006-07.

Statement No.15 depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure.

Statement No.16 gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.

Statement No.17 presents detailed account of debt and other interest bearing obligations of the Government of Punjab.

Statement No.18 provides the detailed account of loans and advances given by the Government of Punjab, the amount of loan repaid during the year, the balance as on 31 March 2007 and the amount of interest received during the year.

Statement No.19 gives the details of earmarked balances of Reserve Funds.

Part C. List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> Rate of Growth of the parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$
Trend/Average	Trend of growth over a period of five years (LOGEST(Amount of 1999-2000 : Amount of 2004-05)-1) * 100
Share shift./Shift rate of a parameter	Trend of percentage shares, over a period of five years of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Expenditure - Revenue Receipt
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments

Appendix 1.2
(Reference Paragraph 1.2.1.2 Page 5)

Outcome indicators of the States Own Fiscal Correction Path

(Rupees in crore)

	Base year estimate	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
1	2	3	4	5	6	7	8
A. STATE REVENUE ACCOUNT							
1. Own Tax Revenue	5558.90	6944.61	8630.00	9710.75	11073.50	12500.05	14126.55
2. Own Non-tax Revenue(Lotteries Net)	1607.92	2727.68	1402.52	1477.43	1664.13	1765.00	1876.35
3.Own Tax+Non-Tax Revenue (1+2)	7166.83	9672.29	10032.52	11188.18	12737.63	14265.05	16002.90
4.Share in Central Taxes & Duties	671.45	902.35	1234.55	1419.75	1632.70	1877.60	2159.25
5.Plan Grants	395.48	416.33	1191.79	1310.95	1442.09	1586.25	1744.88
6. Non-Plan Grants	199.90	186.14	1773.63	1316.73	1055.03	410.37	420.21
7. Total Central Transfer (4 to 6)	1266.83	1504.82	4199.97	4047.43	4129.82	3874.22	4324.34
8.Additional Resources Mobilization (ARM)	-	-	--	135.00	483.00	862.00	945.00
9.Total Revenue Receipts (3+7+8) (Lotteries Net)	8433.66	11177.11	14232.49	15370.61	17350.45	19001.27	21272.24
10.Plan Expenditure (budgeted)	729.08	465.56	1814.89	1869.35	1925.40	1983.20	2042.65
11.Non-plan Expenditure(12 to 17)	11403.94	14102.10	14552.78	15397.73	16149.80	17016.10	17931.60
12.Salary and wages	4432.63	5412.25	5882.45	6235.40	6609.50	7006.10	7426.45
13.Pension	1259.74	1513.82	1580.00	1695.00	1807.90	1952.55	2108.75
14.Interest Payments	3441.43	3981.50	4073.26	4236.20	4405.65	4581.85	4765.15
15.Subsidies-General	7.90	10.12	10.29	10.80	11.35	11.90	12.50
16.Subsidies-Power	851.08	2172.48	1435.43	1570.43	1583.00	1662.00	1745.00
17.Other Expenditure	1411.16	1011.93	1571.35	1649.90	1732.40	1801.70	1873.75
18.Total Revenue Expenditure (10+11)-Net Lotteries under Non-Tax Revenue (Lotteries Net)	12133.02	14567.66	16367.67	17267.08	18075.20	18999.30	19974.25
19.Salary+Interest+Pension (12+13+14)	9133.80	10907.57	11535.71	12166.60	12823.05	13540.50	14300.35
20.As% of Revenue Receipts (Lotteries Net) (19/9)	109.20	97.59	81.05	79.15	73.91	71.26	67.23
21.Revenue Surplus (+) Deficit (-) (9-18)	-3699.36	-3390.55	-2135.18	-1896.47	-724.75	+1.97	+1297.99
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-89.02	-591.18	+32.00	+32.00	+32.00	+32.00	+32.00
2. Increase in debtors during the year in power utility accounts (increase(-))	123.00	129.78	135.00	140.00	145.00	150.00	155.00
3. Interest payment on off budget borrowings	-	-	-	-	-	-	-
4 SPV borrowings made by PSU/SPU outside budget	-	-	-	-	-	-	-
5. Total (1 to 3)	33.98	-461.40	+167.00	+172.00	+177.00	+182.00	+187.00
5.Consolidated Revenue Deficit (A. 21+B4)	-3665.38	-3851.95	-1968.18	-1724.47	-547.75	+183.97	+1484.99

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C. CONSOLIDATED DEBT							
1. Outstanding debt and liability	36920.52	44981.95	48666.32	52715.60	56378.44	60298.37	63404.47
2. Total Outstanding guarantee (Long term)	6807.43	3379.00 (RE)	3618.38	3725.75	3911.61	4107.19	4312.55
of which (a) guarantee on accounts off budgeted borrowing and SPV borrowing	-	-	-	-	-	-	-
D. CAPITAL ACCOUNT							
1. Capital Outlay	689.80	761.40	1650.00	2200.00	3000.00	4000.00	4500.00
2. Disbursement of Loans and Advances	720.69	96.80	100.00	100.00	100.00	100.00	100.00
3. Recovery of Loans and Advances	360.20	133.81	200.81	147.19	161.91	178.10	195.91
4. Other Capital Receipts	3108.30	3150.07	3882.49	3472.88	3646.52	3828.84	4020.28
E. GROSS FISCAL DEFICIT (GFD)	-4749.65	-4114.94	-3684.37	-4049.28	-3662.84	-3919.93	-3106.10
F. PRIMARY SURPLUS (+) DEFICIT (-)	-1308.23	-133.44	+388.89	+186.92	+742.81	+661.92	+1659.05
Assumed Growth Rate GSDP (Actual/Assumed Nominal) Growth Rate (%)	81147	88352	98071	108859	120834	134126	148880
G. GFD as percentage of GSDP	5.85	4.66	3.76	3.72	3.03	2.92	2.09

Appendix-1.3
(Refer paragraph 1.2- and 1.6 - page - 4 and - 21)

**Summarized financial position of the Government of Punjab
as on 31 March 2007**

(Rupees in crore)

As on 31 st March 2006		Liabilities	As on 31 st March 2007		As on 31 st March 2006		Assets	As on 31 st March 2007	
1	2	3	4	5	6	7	8	9	10
34041.35		Internal Debt (excluding overdrafts from Reserve Bank of India)		37153.66	14903.24		Gross Capital Outlay		17489.42
	8696.72	Market Loans bearing interest	9434.58			3718.60	Investments in shares of Companies, Corporations etc.	3761.74	
	0.31	Market Loans not bearing interest	0.27			11184.64	Other Capital Expenditure	13727.68	
	6.27	Loans from Life Insurance Corporation of India	5.28		5463.99		Loans and Advances		5532.95
	1.64	Loans from Life Insurance Corporation of India	1.35			4141.97	Loans for Energy	4135.53	
	879.12	Loans from the National Bank for Agriculture and Rural Development	1018.20			1014.26	Other Development Loans	1143.62	
	637.35	Compensation and Other Bonds	573.61			307.76	Loans to government Servants and Miscellaneous Loans	253.80	
	4703.80	Loans from State Bank of India & Other Banks	4255.14		69.48		Suspense and Miscellaneous Balances		29.26
	0.10	Loans from the National Co-operative Development Corporation	0.07		0.64		Advances		0.65
	718.66	Loans from other Institutions	666.09		1767.65		Cash		825.87
	-	Ways & Means Advances from the Reserve Bank of India	-		-		Cash in Treasuries and Local Remittances		-
	18397.38	Special Securities issued to National Small Savings Funds of the Central Government	21199.07			(-)127.82	Deposits with Reserve Bank of India	21.50	-
7220.84		Loans and Advances from Central Government -		3212.96		121.83	Departmental Cash Balance including Permanent Advances	125.78	
	13.02	Pre 1984-85 Loans	0.33			0.19	Permanent Cash Imprest	0.19	
	706.45	Non-Plan Loans	75.35			144.51	Investment of Earmarked Funds	119.51	
	6431.34	Loans for State Plan Schemes	3071.32			1628.94	Cash balance investments	558.89	
					29419.46		Deficit on Government Accounts		

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	70.03	Loans for Centrally Sponsored Plan Schemes	65.96			1240.25	Revenue Deficit of the Current year		(-)2023.36
							Other adjustments		0.21
	-	Ways and means advances	-			28179.21	Accumulated deficit upto 31 March	29419.46	
25.00		Contingency Fund		25.00			Proforma correction		(-) 20.25
7575.43		Small Savings, Provident Funds, etc.		7977.45					
1374.60		Deposits		1272.26					
-		Overdrafts from the Reserve Bank of India		-					
1296.78		Reserve Funds		1537.71					
-		Deposits with the Reserve Bank of India		-					
90.46		Remittances Balances		75.17					
51624.46				51254.21	51624.46				51254.21

Appendix-1.4
(Refer to paragraph 1.2 page 4)

Abstract of receipts and disbursements for the year 2006-2007

(Rupees in crore)

2005-06		Receipts		2006-07	2005-06	Disbursements				2006-07
							<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	
1	2	3	4	5	6	7	8	9	10	11
		Section-A: Revenue								
16966.48		I Revenue receipts		20567.14	18206.73	1 Revenue expenditure-	17563.23	980.55		18543.78
	8989.28	(i)-Tax revenue	9017.16		10516.25	General services	10335.03	3.61	10338.64	
	4536.33	(ii)-Non-tax revenue	7744.58		3602.40	Social Services-	3868.70	235.02	4103.72	
	1227.55	(iii) State's share of Union Taxes and Duties	1565.75		2289.09	-Education, Sports, Art and Culture	2223.85	94.41	2318.26	
	1703.42	(iv)Non-Plan Grants	1487.85		695.86	-Health and Family Welfare	637.87	51.15	689.02	
	310.22	(v) Grants for State Plan Schemes	397.36		207.26	-Water Supply, Sanitation Housing and Urban Development,	346.19	0.13	346.32	
	5.45	(vi) Grants for Central Plan Schemes	20.78		15.60	-Information and Broadcasting	12.23	6.04	18.27	
	194.23	(vii) Grants for Centrally Sponsored Schemes	333.66		82.94	-Welfare of Scheduled Castes, Scheduled tribes and Other Backward Classes	63.45	15.89	79.34	
					58.45	-Labour and Labour Welfare	62.15	0.05	62.20	
					244.83	-Social Welfare and Nutrition	512.84	67.34	580.18	
					8.37	-Others	10.12	0.01	10.13	
					3714.06	Economic Services-	3064.45	708.42	3772.87	
					487.32	-Agriculture and Allied Activities	404.39	69.33	473.72	
					47.56	-Rural Development	61.91	4.32	66.23	
					594.16	-Irrigation and Flood Control	519.43	-	519.43	
					1551.31	-Energy	1427.47	-	1427.47	
					71.09	-Industry and Minerals	32.39	105.75	138.14	
					350.78	-Transport	551.60	-	551.60	
					2.74	-Science, Technology and Environment	0.86	0.05	0.91	
					609.10	-General Economic Services	66.40	528.97	595.37	
					374.02	Grants-in-aid and Contributions	295.05	33.50	328.55	
1240.25		II. Revenue deficit carried over to Section B				Revenue Surplus carried over to Section-B				2023.36
18206.73		Total Section A		20567.14	18206.73					20567.14

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2005-06		Receipts		2006-07	2005-06	Disbursements				2006-07
							<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	
460.93		III-Opening Cash balance including Permanent Advances and Cash Balance Investment Account etc.		1767.65	1516.89	II-Capital Outlay-	226.10	2360.08		2586.18
					90.20	General Services-	58.74	35.08	93.82	
					343.99	Social Services-	13.51	357.01	370.52	
					18.67	-Education, Sports, Art and Culture	0.05	17.66	17.71	
					2.96	-Health and Family Welfare	1.95	7.69	9.64	
					317.14	-Water Supply, Sanitation Housing and Urban Development	10.75	326.51	337.26	
						Information and Broadcasting	0.04	-	0.04	
					-	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes,	-	3.96	3.96	
					5.22	-Social Welfare and Nutrition	0.72		0.72	
						-Others	-	1.19	1.19	
		Section-B			1082.70	Economic Services-	153.84	1968.00	2121.84	
					10.47	-Agriculture and Allied Activities	25.42	9.64	35.06	
					44.96	Rural Development	25.22	106.76	131.98	
					304.22	-Irrigation and Flood Control	86.36	272.11	358.47	
					45.28	Energy	-	20.00	20.00	
					5.82	Industry and Minerals	0.16	-	0.16	
					374.45	Transport	15.78	400.38	416.16	
					9.01	Science Technology and Environment	-	7.31	7.31	
					288.29	General Economic Services	0.90	1151.80	1152.70	
136.70		IV Recoveries of Loans and Advances		395.45	33.48	III-Loans and Advances Disbursed				444.16
	2.71	-From Power Projects	306.44		-	For Power Projects			300.00	
	78.10	-From Government Servants	73.74		13.51	To Government Servants			17.05	
	55.89	-From others	15.27		19.97	To Others	-		127.11	
		Revenue surplus brought down		2023.36	1240.25	IV-Revenue Deficit Brought down	-	-	-	
4577.93		Public debt receipts-		4274.99	1111.35	V-Repayment of Public Debt	-			5170.55
	4529.80	-Internal debt other than ways	4254.20		1461.93	Internal debt other than ways			1141.88	

2005-06		Receipts		2006-07	2005-06	Disbursements				2006-07
							<u>Non Plan</u>	<u>Plan</u>	<u>Total</u>	
		and means Advances and Overdraft				and means Advances and Overdraft				
-	24.13	-Net transactions under Ways and Means Advances including overdraft			(-) 552.47	-Net transactions under Ways and Means Advances including overdraft		-	-	
	24.00	-Loans and Advances from Central Government	20.79		201.89	Repayment of Loans and Advances to Central Government			4028.67	
15648.34		V Public Account Receipts		18356.90	15154.28	VI-Public Account Disbursement				17791.59
	1482.94	-Small Savings and Provident funds	1511.74		1093.84	-Small Savings and Provident funds			1109.72	
	218.67	-Reserve funds	319.31		27.91	-Reserve funds			78.39	
	1462.35	-Deposits and Advances	2085.92		1547.03	-Deposits and Advances			2188.27	
	11461.36	-Suspense and Miscellaneous	13172.89		11451.59	-Suspense and Miscellaneous			13132.88	
	1023.02	-Remittance	1267.04		1033.91	-Remittance			1282.33	
					1767.65	VII Cash Balance at end				825.87
					266.53	Other Cash Balances and Investments				245.49
					(-) 127.82	Deposits with Reserve Bank				21.50
					1628.94	Cash Balance Investment				558.88
20823.90		Total Section-B			20823.90					
				26818.35		Total				26818.35

Appendix-1.5
(Refer to paragraph 1.2 page 4)

Sources and application of funds

(Rupees in crore)

2005-2006		Sources		2006-2007	
16966.48		1.	Revenue receipts		20567.14
136.70		2.	Recoveries of Loans and Advances		395.45
3466.57		3.	Increase in Public debt other than overdraft		(-) 895.56
494.07		4.	Net receipts from Public account		565.31
	389.10		Increase in Small Savings	402.02	
	(-) 84.68		Increase in Deposits and Advances	(-) 102.35	
	190.77		Increase in Reserve funds	240.92	
	9.77		Net effect of suspense and Miscellaneous transactions	40..01	
	(-) 10.89		Net effect of Remittance transactions	(-) 15.29	
	-		Decrease in closing cash balance		941.78
21063.82			Total		21574.12
2005-06			Application	2006-07	
18206.73		1.	Revenue expenditure		18543.78
33.48		2.	Lending for development and other purposes		444.16
1516.89		3.	Capital expenditure		2586.18
-		4.	Decrease in overdraft	-	
1306.72		5.	Increase in closing cash balance	-	
21063.82			Total		21574.12

Appendix-1.6
(Refer to Paragraph 1.2 Page 4)

Time Series Data on State Government Finances

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07
Part A. Receipts						
1. Revenue Receipts	8929	11071	12139	13807	16966	20567
(i) Tax Revenue	4820(54)	5711(52)	6146(51)	6944(50)	8989(53)	9017(44)
Taxes on Agricultural Income	-	-	-	-	-	-
Taxes on Sales, Trades etc.	2684(56)	3072(54)	3308(54)	3816(55)	4627(51)	4829(54)
State Excise	1350(28)	1429(25)	1463(24)	1487(21)	1568(17)	1368(15)
Taxes on vehicles	318(7)	444(8)	389(6)	404(6)	431(5)	468(5)
Stamps and Registration fees	444(9)	559(10)	729(12)	966(14)	1671(19)	1804(20)
Taxes and Duties on Electricity	-	188(3)	235(4)	252(4)	669(7)	528(6)
Land Revenue	9	9	13	14	16	15
Other Taxes and Duties on Commodities and Services	15	10(0.18)	9(0.14)	6(0.08)	7(0.08)	5(0.06)
(ii) Non-Tax Revenue	2960(33)	4036(36)	4666(38)	5358(39)	4536(27)	7745(38)
(iii) State's share of Union taxes and duties	611(7)	649(6)	754(6)	903(7)	1228(8)	1566(7)
(iv) Grants in aid from GOI	538(6)	675(6)	573(5)	602(4)	2213(13)	2240(11)
2. Misc Capital Receipts	-	-	-	-	-	-
3. Total revenue and Non-debt capital receipts (1+2)	8929	11071	12139	13807	16966	20567
4. Recoveries of Loans and Advances	872	103	105	134	137	395
5. Public Debt Receipts	6681	6246	7337	6361	4578	4275
Internal Debt (excluding Ways & Means Advances and Overdrafts.)	5719	5827	6526	5791	4837	4254
Net transactions under Ways and Means advances and Overdraft	126	-	269	22	-283	-
Loans and Advances from Government of India*	836	419	542	548	24	21
6. Total receipts in the Consolidated Fund (3+4+5)	16482	17420	19581	20302	21681	25237
7. Contingency Fund Receipts	3	-	-	-	-	-
8. Public Account Receipts	14171	11972	10111	12846	15648	18357
9. Total receipts of the State (6+7+8)	30656	29392	29692	33148	37329	43594
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	12710(86)	14825(95)	15702(92)	17198(95)	18207(92)	18544(86)
Plan	865(7)	708(5)	615(4)	466(3)	961(5)	981(5)
Non-Plan	11845(93)	14117(95)	15087(96)	16732(93)	17246(95)	17563(95)
General Services	4389(35)	5638(38)	5639(36)	5869(32)	6801(37)	6187(33)
Interests	3178(25)	3434(23)	3712(24)	3981(22)	3715(21)	4152(23)
Social Services	3111(24)	3222(22)	3368(21)	3536(20)	3602(20)	4104(22)
Economic Services	1866(15)	2310(16)	2939(19)	3738(21)	3714(19)	3773(20)
Grants in aid and Contributions	166(1)	221(1)	44	74	374(2)	328(2)
11. Capital Expenditure	984(7)	420(3)	665(4)	761(4)	1517(8)	2586(12)
Plan	952(97)	897(214)	623(94)	650(85)	1313(13)	2360(91)
Non-Plan	32(3)	-477(-114)	42(6)	111(15)	204(87)	226(9)
General Services	22(2)	21(5)	18(3)	51(7)	90(6)	94(4)
Social Services	54(6)	22(5)	5	92(12)	344(23)	370(14)
Economic Services	908(92)	377(90)	642(97)	618(81)	1083(71)	2122(82)
12. Disbursement of Loans and Advances	1066(7)	339(2)	757(4)	97(0.5)	33(10.55)	444(2)
13. Total (10+11+12)	14760	15584	17124	18056	19757	21574
14. Repayments of Public Debt	2556	2445	3089	2817	1111	5171

* Includes Ways and Means Advances from GOI

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Internal Debt (excluding Ways and Means Advances and Overdraft.)	1766	663	193	448	909	1142
Net transactions under Ways and Means advances and Overdraft	-	352	-	-	-	-
Loans and Advances from Government of India*	790	1430	2896	2369	202	4029
15. Appropriation to Contingency Fund	-	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	17316	18029	20213	20873	20868	26745
17. Contingency Fund disbursements	-	-	-	-	-	-
18. Public Account disbursements	13428	11395	9347	11794	15154	17791
19. Total disbursements by the State (16+17+18)	30744	29424	29560	32667	36022	44536
<i>Part C. Deficits</i>						
20. Revenue Deficit (1-10)	(-3781)	(-3754)	(-3563)	(-3391)	(-1241)	(+)2023
21. Fiscal Deficit (3+4-13)	(-4959)	(-4410)	(-4880)	(-4115)	(-2654)	(-612)
22. Primary Deficit (21-23)	(-1781)	(-976)	(-1168)	(-134)	(+)1061	(+)3540
<i>Part D Other data</i>						
23. Interest Payments (included in revenue State.)	3178	3434	3712	3981	3715	4152
24. Balance from Current Revenue (BCR)	(-3295)	(-3415)	(-3387)	(-3341)	-790	2252
25. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	3760(48)	3005(31)	2805(26)	965(8)	2728(20)	1917(11)
26. Financial Assistance to local bodies etc.	370	363	216	352	395	594
27. Ways and Means Advances/Overdraft availed (days)	140/119	190/53	159/134	156/117	22	--
28. Interest on WMA/Overdraft	9/4	9/1	12/2	10/2	-	-
29. Gross State Domestic Product (GSDP)	79690	82648	89838	96592	104705	114237
30. Outstanding Debt (year end)	33921	38315	43197	47403	51364	51035
31. Outstanding guarantees (year end)	10584	13734	12242	8884	8851	13919
32. Maximum amount guaranteed (year end)	10244	17720	22951	23420	22086	25697
33. Number of incomplete projects	11	7	8	10	11	11
34. Capital blocked in incomplete projects	1177	859	795	882	776	1350

Note: Figures in brackets represent percentages (rounded) to total of each sub heading

Appendix -1.7
(Refer Paragraph 1.5.5 page 21)

**Details of department-wise break up of outstanding
Utilisation Certificates**

(Rupees in crore)

Sr.No.	Department	Number of UCs Outstanding	Amount	Earliest year of Pendency
1.	Rural Police	1	0.06	2006-07
2.	Rural Employment	8	0.54	2000-01
3.	Urban Development Department of Power	1	20.00	2006-07
4.	Special Secretary Planning Punjab, Chandigarh	23	7.18	2006-07
5.	Agriculture Research Education	70	13.36	2000-01
		36	104.55	2004-05
		22	86.41	2005-06
		12	78.34	2006-07
6.	Animal Husbandry	197	3.24	2000-01
		1	0.35	2002-03
		12	10.00	2006-07
7.	Tourism General Education	134	185.85	2006-07
8.	Industries S.S & Welfare	24	25.49	2005-06
		6	24.41	2006-07
9.	Urban Development	9	51.04	2004-05
		16	13.86	2006-07
10	Joint Secretary Rural Development and Panchyat Punjab Chandigarh	1	0.77	2006-07
11	Director Rural Development of Panchyats Punjab Chandigarh	1	0.01	2000-01
		1	3.07	2002-03
		25	3.19	2006-07
12	Director Family Welfare	2	0.38	2005-06
13.	Director Rural Development of Panchyats Punjab Chandigarh	2	89.38	2006-07
	Total	604	721.48	

Appendix-1.8
(Refer Paragraph 1.5.6 Page 21)

Statement showing names of Bodies and Authorities whose accounts have not been received

(Rupees in lakh)

Sr. No.	Name of the Body/Authority	Year for which Accounts have not been received	Grants released	Purpose	Total Expenditure
1	D.R. D.A (16)	2006-07	1824.51	NA	1482.12
2.	Universities (3)	2006-07	19375.05	NA	20006.88
3.	Schools Colleges and Education Institutions (86)	2006-07	6421.68	NA	6808.97
4.	Misc.(9)	2006-07	2737.88	NA	3057.55

Appendix-1.9
(Refer Paragraph 1.5.7 Page 21)

Details with Status of Accounts Submitted by Autonomous Bodies

Sr No.	Name of the Body	Year/ Period of entrustment of audit of accounts to Comptroller and Auditor General of India	Year from which accounts due	Year upto which accounts submitted	Year upto which separate audit report issued	Year upto which separate Audit Report submitted to State Legislature	Reasons for non-finalisation of audit reports
1.	Punjab Legal Service Authority	1997-98	2006-07	2005-06	2004-05	2003-04	-
2.	Punjab State Human Rights Commission	-	1999-2000	1998-99	1997-98	First Audit	SAR under issue
3.	Pushpa Gujral Science City Society	1999-2000	2006-07	2005-06	2003-04	2003-04	Submitted to CAG for approval
4.	North Zone Cultural Centre	2005-06 to 2009-10	2006-07	2005-06	2005-06	2003-04	Under process
5.	Sant Longowal Institute of Engineering and Technology	2005-06 to 2009-10	2006-07	2005-06	2005-06	2004-05	Draft SAR for 2005-06 sent to CAG for approval
6.	Dr. B.R. Ambedkar Institute of Engineering and Technology	2001-02 to 2005-06	2005-06	2004-05	2004-05	2004-05	Approved account not received
7.	National Institute of Pharmaceutical Education and Research	2005-06 to 2009-10	-	2005-06 2006-07	2005-06	2004-05	Under process

Appendix-1.10
(Refer Paragraph 1.5.8 Page 21)

Statement showing the details of write off of losses

Sr.No.	Name of Department	Year of Account	Amount in Rupees	No. of cases	Nature of loss
1.	Director General of Police	1989-90	3924	1	Fire Arms
2.	-do-	2001-02	12557	1	Tack Phone set
3.	--do--	2002-03	2900	1	Animal
4.	--do-	2003-04	339882	4	HBA and animal
5.	--do-	2004-05	23733	2	Interest of scooter advance
6.	--do-	2005-06	367950	13	Animal, tent
7.	--do-	2006-07	66600	4	Animal
8.	Home Affairs and Justice	2001-02	492107	4	HBA
9.	--do-	2002-03	881398	10	HBA and scooter advance
10.	--do-	2003-04	927927	9	HBA
11.	--do-	2004-05	1633612	14	HBA
12.	--do-	2005-06	1664327	11	HBA
13.	Local Govt.	2001-02	42537	2	HBA
14.	General Admn	2004-05	519972	2	HBA
15.	--do-	2005-06	90763	2	HBA
16.	Civil Supplies	2005-06	734	1	Irrecoverable amount due to death
17.	Lotteries	2006-07	1470	1	Theft of Cycle
18.	Financial Commissioner Development	2006-07	56600	1	HBA
19.	Health and family Welfare	2005-06	252868	1	HBA
20.	Finance Department	2005-06	256985	2	Motor Advance
21.	Education	2004-05	421350	1	HBA
22.	Agriculture	2006-07	81594	1	HBA
23.	Hospitality	2006-07	5753	1	HBA
	Total		8147543	89	

Appendix-1.11
(Refer Paragraph 1.6.1.3 Page 22)

**Department wise position of arrears in preparation of Proforma
Accounts and the investments made by Government**

Department	No. of under takings/Schemes under the department	Accounts not finalized (Name of undertakings/ Schemes)	Year upto which accounts finalized	Investment as per last accounts (Rs. in crore)
Transport	1	Punjab Roadways	1997-98	42.28

Appendix – 2.12
(Refers to Paragraph 2.3.1, Page 38)

Statement showing major savings

Grant No.	Head of account	Savings (Rupees in crore)
1	Agriculture and Forests (Revenue Voted)	
	2401-Crop Husbandry, Direction and Administration, Direction	7.94
5	Education (Revenue Voted)	
	2202-General Education ,Secondary education, Teachers training, Government Junior Basic Teachers Training (CSS)	73.55
	Elementary Education – Government Primary Schools – Government Primary Schools	56.11
	Elementary Education – Government Primary Schools, Mid day meal scheme (including ACA of 20 Crores) (Plan)	27.00
	Elementary Education – Government Primary Schools, Sarv Shiksha Abhiyan (Plan)	17.28
	Secondary Education – Government Secondary Schools – Upgradation of Government Middle Schools to High Standard (Plan)	14.93
	Elementary Education, Other Expenditure, Sarv Shiksha Abhiyan (CSS)	130.65
	Secondary Education, Government Secondary Schools, Upgradation of Government Primary schools to middle standard (Salary Component) (Plan)	9.90
	University and Higher Education , Assistance to Non-Government Colleges and Institutes, Assistance to Non-Government Colleges and Institutes,	26.29
	Secondary Education – Government Secondary Schools, information and communication Technology (ICT) Project (Plan)	65.45
	Elementary education, other expenditure, information and communication Technology (ICT) Schools-CSS	8.91
	2204-Sports and Youth Services, Sports and games, Establishment of Punjab State Sports Council (CSS)	6.00
5	Education (Capital Voted)	
	4202 – Capital Outlay on Education, Sports, Art and Culture – General Education – Secondary Education – Sarv Siksha Abhiyan (CSS)	64.35
	General Education, Elementary Education, Sarv Shiksha Abhiyan (Plan)	21.45
	General Education, Secondary Education, Teacher Education Establishment of DIETs (CSS)	10.23
8.	Finance (Revenue Voted)	
	2075-Miscellaneous General Services, State Lotteries, Prizes	1868.72
	2071-Pension and other Retirement benefits, Civil, Commuted value of pension, Civil, Commuted value of pension,	21.12

Grant No.	Head of account	Savings (Rupees in crore)
8	Finance (Revenue Charged)	
	2049-Interest payments, Interest on Loans and Advances from Central Government, Interest on Loans for Non-Plan schemes, Share of small Saving Collections	27.06
	Interest on Small Savings, Provident Funds etc. – Interest on State Provident Fund – Interest on General Provident Fund	65.70
	Interest on Loans and Advances from Central Government – Interest on Loans for State/UT Plan Schemes – Interest on Block Loans	301.53
	Interest on Internal Debt – Interest on Special Securities issues to National Small Savings Fund of Central Government by State Government – 8.50% Tax Free Bonds (Power Bonds)Interest	24.38
	Interest on Small Savings, Provident Funds etc., Interest on Insurance and Pension Fund, Interest on Punjab Government Employees Group Insurance Scheme	21.21
8	Finance (Capital Charged)	
	6003 – Internal Debt of the State Government , Special Securities issued to National Small Savings Fund of the Central Government Special Securities issued to National Small Savings Fund of the Central Government	13.86
	6003 – Internal Debt of the State Government, Compensation and other Bonds, Compensation and other Bonds,	31.87
	6003 – Internal Debt of the State Government, Loans from other Institutions, Loans from Housing Development Financial Corporation and Housing Urban Development Corporation	156.88
11	Health and Family Welfare(Revenue Voted)	
	2210-Medical and Public Health, Urban Health Services-Allopathy, Hospital and Dispensaries – Medical relief to other Hospitals and Dispensaries	11.17
	Rural Health Services, Allopathy, Subsidiary Health Centres, Subsidiary Health Centres	23.16
	Public Health, Prevention and Control of diseases, National Malaria Eradication Programme (Rural)	7.99
12	Home Affairs and Justice(Capital-Voted)	
	4055-Capital outlay on Police, Other Expenditure, Modernisation of Police Force	16.71
	Direction and Administration	11.17
	Modernisation of Prisons (CSS)	11.17
15	Irrigation and Power (Revenue Voted)	
	2701- Medium Irrigation, General , Direction and Administration, Direction	17.04
	2700-Major Irrigation, Sirhind Canal System Commercial, Direction and Administration, Direction	98.75
	Ranjit Sagar Dam, Direction and Administration Commercial, Direction	31.67
	Satluj Yamuna Link (SYL) Commercial, Direction and Administration, Direction	7.37

Grant No.	Head of account	Savings (Rupees in crore)
	2801-Power, General, Other expenditure, Subsidy under Rural Electrification of Punjab Electricity Board)	591.39
	Irrigation and Power (Capital Voted)	
	4700-Capital Outlay on Major Irrigation, Satluj Yamuna Link (SYL) Commercial, Other Expenditure, Works Expenditure	28.38
	4701-Capital Outlay on Medium Irrigation, Lining of Channel Mamdoot Distributory System (NABARD) Commercial, Other Expenditure, Works Expenditure (Plan)	19.69
	4701-Capital Outlay on Medium Irrigation, Remodelling/Construction of Distributories/Minors-Commercial, Other Expenditure, Works Expenditure (Plan)	13.00
	Raising capacity of Mari Brand Canal from RD 18300 to 23900R Commercial, Other Expenditure, Works Expenditure (Plan)	18.92
	4711 – Capital Outlay on Flood Control Projects, Flood Control, Direction and Administration, Direction and Administration)	7.55
	Works Expenditure – (I) Counter Protective Works (CSS)	8.38
	Civil Works, Construction of Flood Protection and Drainage Works, Works Expenditure (CSS)	10.00
	Flood Protection Work on River Ghaggar (Plan)	7.00
17	Local Government, Housing and Urban Development (Capital Voted)	
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions – Other Miscellaneous Compensations and Assignments, Devolution of share of Taxes and Duties to Municipalities as recommended by 3 rd Punjab Finance Commission (Plan)	16.50
	Grant-in-Aid to Municipal Committees/Corporations/Notified Area Committees in lieu of abolition of octroi in the State	10.52
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Galiara Project for Development of Golden Temple, Amritsar	17.90
	Other Urban Development Schemes, Other Expenditure, Shri Guru Ramdas Development Project, Amritsar (JBIC) CSS	64.00
	Jawahar Lal Nehru National Urban Renewal Mission, Sub Mission on Urban Infrastructure and governance (CSS)	40.50
	Jawahar Lal Nehru National Urban Renewal Mission, Sub Mission on Urban Infrastructure and governance (Plan)	40.50
	Integrated Development of Urban Infrastructure in Bhatinda City (Plan)	20.00
	Other Urban Development Schemes, Other Expenditure, Shri Guru Ramdas Development Project, Amritsar (JBIC) Plan	8.00
	Prevention of Pollution of River Sutlej – Cost of Land (CSS)	50.00
	6216 – Loans for Housing – Urban Housing – Loans to Housing Boards – Loans to PUDA for NCR to Patiala City (CSS)	35.05
19	Planning (Revenue-Voted)	
	3451-Secretariat Economic Services, Planning Commission-Planning Board, Formulation of District Plan at the District Headquarters (Plan)	60.71

Grant No.	Head of account	Savings (Rupees in crore)
19	Planning (Capital-Voted)	
	5475-Capital Outlay on other General Economic Services, Statistics, State Level Initiative (Punjab Nirman Programme) (Plan)	74.95
21	Public Works (Revenue Voted)	
	2215 – Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	57.48
	2059 – Public Works – Other Buildings – Maintenance and Repairs – Industrial Training	58.46
	General, Direction and Administration, Direction	7.13
21	Public Works (Capital Voted)	
	4215 – Capital Outlay on Water Supply and Sanitation – Water Supply – Rural Water Supply – Accelerated Rural Water Supply Programme (CSS)	63.05
	Rajive Gandhi Drinking Rural Water Supply Scheme (Plan)	19.99
	Integrated Rural Water Supply and Environmental Sanitation Project with World Bank Assistance (Plan)	17.46
	Rajiv Gandhi National Drinking Mission including Repair of Damaged Water Supply Scheme (CSS)	11.24
	Swajaldhara Rural Water Supply Programme (CSS)	9.85
	Water Supply, Rural Water Supply, Setting up of new Water Testing Laboratories (CSS)	10.00
	Rural Sanitation Programme (CSS)	10.00
	5054 – Capital Outlay on Roads and Bridges – State Highways – Bridges, World Bank Scheme for Road infrastructure (Plan)	100.00
	Other expenditure, Prime Minister Gramin Sadak Yojna (PMGSY) CSS	30.00
	4059 – Capital Outlay on Public Works – General – Construction – Computerisation of Land Record (CSS)	21.13
	Setting up of State Judicial Academy at Chandigarh (Plan)	10.00
	Courts (CSS)	9.42
	4210-Capital Outlay on Medical and Public Health, Urban Health Services, Hospitals and Dispensaries, Expansion and Improvement of Guru Gobind Singh Medical and Nursing College at Faridkot (Plan)	7.00
	Medical Education, Training and Research, Allopathy, Expansion and Improvement of Medical College, Amritsar (Plan)	7.00
22	Revenue and Rehabilitation (Revenue Voted)	
	2245 – Relief on account of Natural Calamities – Calamity Relief Fund – Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund – Transfer to Reserve Funds and Deposit Accounts – Calamity Relief Fund	76.67
	Floods, Cyclones etc, Gratuitous Relief, Gratuitous Relief	8.04
	2235-Social Security and Welfare, Other Social Security and Welfare Programmes, Other Programmes, Relief to persons affected by riots	14.43
	2053-District Administration, Other Expenditure, Honorarium to Lambardars	8.05

Grant No.	Head of account	Savings (Rupees in crore)
	District Establishments, District Establishments	11.23
23	Rural Development and Panchayats (Revenue-Voted)	
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, Other Miscellaneous compensations and Assignments, Grant on the recommendation of 3 rd State Finance Commission to Panchayati Raj Institutions	107.00
	Incentive Fund to Panchayati Raj Institutions as per recommendation of 2 nd Punjab Finance Commission	20.00
	Grant-in-Aid for Service Providers to Veterinary Hospital/Rural Dispensary	8.50
	2515-Other Rural Development Programmes, Other Expenditure, Sampuran Gramin Rozgar Yojna (CSS)	48.92
	National Rural Employment Gurantee Scheme (CSS)	33.75
23	Rural Development and Panchayats (Capital Voted)	
	4515 – Capital Outlay on Other Rural Development Programme – Other Expenditure, National Rural Employment Guarantee Scheme (CSS)	11.25
	Special Component Plan for Scheduled Casts, Environmental improvement of SC Basties/Villages with stress on Sanitation (ACA) (Plan)	10.00
	Other Expenditure, Contribution to Village Development Fund out of grant recommended by State Finance Commission (Plan)	10.00
	Sampuran Gramin Rozgar Yojana (CSS)	48.92
	Swaranjayanti Swairojgar Yojana (CSS)	9.20
	Indira Awas Yojana (CSS)	25.00
25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes (Revenue-Voted)	
	2225-Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes, Welfare of Scheduled Castes, Special component Plan for Scheduled Castes, Capital subsidy under Bank Tie-up Loaning Programme to below poverty line scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation (CSS)	13.50
	Total	5365.18

Appendix-2.13
(Refers to Paragraph 2.3.2, Page 38)

Statement of various grants/appropriations indicating major head-wise/scheme- wise expenditure where persistent savings in excess of rupees five crore each and 20 per cent or more of the provisions

(Rupees in crore)

Sr. No.	Grant No.	Head of account	Year								
			2004-05			2005-06			2006-07		
		Name of Grant	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)
		Revenue (Voted)									
1.	21-Public Works	2215-Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	147.77	79.28	68.49(46.35)	162.49	87.23	75.26(46.32)	171.93	114.45	57.48(33.43)
		Capital (Voted)									
2.	3-Co-operation	4425-Capital Outlay on Co-operation – Investment in Credit Co-operatives – Assistance as share capital and loan for integrated Co-operative Development Project (including preparation of project report) (CSS)	11.41	0	11.41 (100)	11.41	0	11.41(100)	11.41	0	11.41(100)
3.	12-Home Affairs and Justice	4055 – Capital Outlay on Police – Other expenditure – Modernisation of Police Force	25.68	0.99	24.69(96.14)	82.16	42.90	39.26(47.78)	45.72	29.01	16.71(36.55)
4.	15-Irrigation and Power	4711-Capital Outlay on Flood Control Projects – Flood Control – Civil Works – Construction of Flood Protection and Drainage Works – Works expenditure (CSS)	10.00	0	10.00 (100)	10.00	0	10.00 (100)	10.00	0	10.00(100)

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5.		Works expenditure (I) Counter Protective Works (CSS)	10.00	0	10.00 (100)	10.00	0	10.00 (100)	10.00	1.62	8.38(83.80)
6.	17-Local Government, Housing and Urban Development	4217-Capital Outlay on Urban Development – Other Urban Development Schemes – Other expenditure –Prevention of Pollution of River Sutlej – Cost of land (CSS)	70.00	0	70.00 (100)	70.00	0	70.00 (100)	50.00	0	50.00(100)
7.	23-Rural Development and Panchayats	4515-Capital Outlay on Other Rural Development Programmes – Rural Development – Indira Awas Yojana (CSS)	13.20	0	13.20 (100)	13.20	0	13.20 (100)	25.00	0	25.00(100)
8.	-do-	4515-Capital Outlay on Other Rural Development Programmes – Rural Development –Sampuran Gramin Rozgar Yojana (CSS)	28.50	0	28.50 (100)	51.00	0	51.00(100)	48.92	0	48.92(100)
9.	21-Public Works	4215-Capital outlay on Water Supply and Sanitation, Water Supply, Rural Water Supply, Accelerated Rural Water Supply Programme (CSS)	50.00	0	50.00(100)	80.00	21.67	58.33(72.92)	80.00	16.95	63.05(78.81)
TOTAL			366.56	80.27	286.29	490.26	151.80	338.46	452.98	162.03	290.95

Appendix-2.14
(Refers to Paragraph 2.3.4, Page 39)

Cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

Sr. No.	Grant/appropriation	Amount of grant/appropriation			
		Original	Supplementary	Actual expenditure	Saving
Revenue-(Voted)					
1.	03-Co-Operation	59.61	16.08	46.40	29.29
2.	04-Defence Services Welfare	31.18	3.40	29.30	5.28
3.	06-Election	38.63	0.20	28.32	10.51
4.	07-Excise and Taxation	61.14	7.24	54.02	14.36
5.	08-Finance	5705.69	93.18	4043.91	1754.96
6.	09-Food and Supplies	52.41	5.32	51.62	6.11
7.	10-General Administration	95.76	8.98	85.41	19.33
8.	15-Irrigation and Power	2293.11	330.23	1977.56	645.78
9.	16-Labour and Employment	18.75	0.90	18.57	1.08
10.	26-State Legislature	14.55	1.77	13.90	2.42
11.	30-Vigilance	12.62	0.19	12.02	0.79
Revenue (Charged)					
12.	13-Industries	0	5.23	0	5.23
13.	08-Finance	4177.49	111.00	4151.80	136.69
Capital (Voted)					
14.	04-Defence Services Welfare	0.50	2.20	0	2.70
15.	12-Home Affairs and Justice	138.36	9.91	57.69	90.58
16.	13-Industries	0.24	0.04	0.17	0.11
17.	17-Local Government, Housing and Urban Development	294.59	194.10	210.29	278.40
18.	23-Rural Development and Panchayats	183.11	71.61	131.99	122.73
19.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	5.06	0.10	4.68	0.48
20.	28-Tourism and Cultural Affairs	9.40	1.50	6.88	4.02
Total		13192.20	863.18	10924.53	3130.85

Appendix-2.15
(Refer to Paragraph 2.3.4, Page 39)

Excessive supplementary grants

(Rupees in crore)

Serial number	Grant/appropriation	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Saving
Revenue-(Voted)						
1.	02-Animal Husbandry and Fisheries	153.28	15.10	168.38	155.98	12.40
2.	12-Home Affairs and Justice	1436.00	58.69	1494.69	1471.98	22.71
3.	13-Industries	28.69	110.58	139.27	138.29	0.98
4.	14-Information and Public Relations	14.31	6.22	20.53	18.27	2.26
5.	17- Local Government, Housing and Urban Development	107.44	149.76	257.20	219.49	37.71
6.	19-Planning	509.63	94.54	604.17	539.05	65.12
7.	23-Rural Development and Panchayats	181.66	332.11	513.77	286.06	227.71
Revenue (Charged)						
8.	12-Home Affairs and Justice	14.33	22.07	36.40	35.35	1.05
Capital (Voted)						
9.	01-Agriculture and Forests	14.85	90.76	105.61	101.29	4.32
10.	03-Co-Operation	20.28	30.10	50.38	30.10	20.28
11.	09-Food and Supplies	0.08	27.93	28.01	26.79	1.22
12.	15-Irrigation and Power	426.57	328.50	755.07	729.72	25.35
13.	19-Planning	556.04	625.16	1181.20	1146.97	34.23
TOTAL		3463.16	1891.52	5354.68	4899.34	455.34

Appendix-2.16

(Refers to Paragraph 2.3.5, Page 39)

Cases where savings were not surrendered

(Rupees in crore)

Sr. No.	Grant	Saving	Amount surrendered
Revenue (Voted)			
1.	02-Animal Husbandry and Fisheries	12.40	-
2.	03-Co-Operation	29.29	-
3.	04-Defence Services Welfare	5.28	-
4.	06-Elections	10.51	-
5.	07-Excise and Taxation	14.36	-
6.	08-Finance	1754.96	-
7.	09-Food and Supplies	6.11	-
8.	10-General Administration	19.33	-
9.	12-Home Affairs and Justice	22.71	-
10.	14-Information and Public Relations	2.25	-
11.	15-Irrigation and Power	645.78	-
12.	16-Labour and Employment	1.08	-
13.	19-Planning	65.13	-
14.	23-Rural Development and Panchayats	227.71	-
15.	26-State Legislature	2.42	-
16.	29-Transport	32.09	-
Revenue (Charged)			
17.	08-Finance	136.69	-
18.	12-Home Affairs and Justice	1.05	-
19.	13-Industries	5.23	-
20.	21-Public Works	2.26	-
Capital (Voted)			
21.	03-Co-Operation	20.28	-
22.	04-Defence Services Welfare	2.70	-
23.	09-Food and Supplies	1.22	-
24.	10-General Administration	22.86	-
25.	17-Local Government, Housing and Urban Development	278.40	-
26.	19-Planning	34.23	-
27.	21-Public Works	158.14	-
28.	23-Rural Development and Panchayats	122.73	-
29.	29-Transport	14.40	-
TOTAL		3651.60	Nil

Appendix-2.17
(Refers to Paragraph 2.3.5, Page 39)

Anticipated savings not surrendered

(Rupees in crore)

Sr. No.	Grant	Total saving	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue (Voted)					
1.	01-Agriculture and Forests	106.53	72.67	33.86	31.78
2.	05-Education	419.87	79.90	339.97	80.97
3.	11-Health and Family Welfare	216.35	116.92	99.43	45.96
4.	17- local Government, Housing and Urban Development	37.71	10.30	27.41	72.69
5.	22-Revenue and Rehabilitation	334.89	202.42	132.47	39.56
6.	25- Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	51.60	13.89	37.71	73.08
7.	27-Technical Education and Industrial Training	35.40	30.78	4.62	13.05
8.	28-Tourism and Cultural Affairs	6.03	4.92	1.11	18.54
Capital (Voted)					
9.	01-Agriculture and Forests	4.31	0.18	4.13	95.83
10.	02-Animal Husbandry and Fisheries	16.35	6.71	9.64	58.96
11.	05-Education	88.57	2.00	86.57	97.74
12.	12-Home Affairs and Justice	90.58	43.07	47.51	52.45
13.	24-Science, Technology and Environment	49.01	14.63	34.38	70.15
	Total	1457.20	598.39	858.81	58.94

Appendix-2.18
(Refer to Paragraph 2.3.8, Page 40)

Statement showing head and sub head-wise cases of significant and persistent excess over grants/ appropriations

(Rupees in crore)

Sr. No.	Grant No. , Head and Sub Head	Amount of excess								
		2004-2005			2005-2006			2006-07		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
Revenue (Voted)										
	08-Finance									
1.	2071-Pension and other Retirement Benefits, 01-Civil, 105-Family Pension, 01-Family Pension	91.14	109.88	18.74	117.69	123.38	5.69	141.93	207.89	65.96
	21-Public Works									
2.	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	0	80.33	80.33	0	114.83	114.83	0	158.14	158.14
3.	2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 19-Electrical Operational Works	2.50	5.27	2.77	3.50	6.54	3.04	4.00	6.59	2.59
4.	3054-Roads and Bridges 80-General 799-Suspense	0.01	4.94	4.93	0.01	1.09	1.08	0.01	4.35	4.34
5.	2059-Public Works 80-General 799-Suspense	0	151.02	151.02	0	101.13	101.13	0	155.22	155.22

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6.	3054-Roads and Bridges 80-General 001-Direction and Administration 01-Establishment charges transferred on pro-rata basis to the Major Head 3054-Roads and Bridges	0	122.41	122.41	0	34.63	34.63	0	86.20	86.20
7.	2515-Other Rural Development Programme 799-Suspense	0	20.04	20.04	0	15.07	15.07	0	51.61	51.61
	Revenue Charged									
	8 – Finance									
8.	2049-Interest Payments, Interest on internal Debt, Interest on Market Loans	538.17	580.75	42.58	627.08	681.05	53.97	713.88	733.94	20.06
	<i>TOTAL</i>	631.82	1074.64	442.82	748.28	1077.72	329.44	859.82	1403.94	544.12

Appendix-2.19
(Refers to Paragraph 2.3.9, Page 40)

Cases of re-appropriation under which the expenditure finally showed excess over the balance provision

(Rupees in crore)

Sr. No	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
	Grant No.15						
1.	2700-Major Irrigation 04-Beas Project Unit-I(BSL)-Commercial 001-Direction and Administration 01-Direction	23.53	0.08	2.06	25.67	29.73	4.06
2.	4701-Capital Outlay on Medium Irrigation 06-Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur-Commercial 001-Direction and Administration 08-Works Expenditure (Plan)	37.81	0	1.67	39.48	46.86	7.38
	Grant No.19						
3.	5475-Capital Outlay on Other General Economic Services 112-Statistics 01-Formulation of District Plan at District Headquarters (Plan)	423.02	428.16	5.00	856.18	894.62	38.44
	Total	484.36	428.24	8.73	921.33	971.21	49.88

Appendix-2.20
(Refers to Paragraph 2.3.9, Page 40)

**Significant cases of major re-appropriation
which were injudicious on account of non-utilisation**

(Rupees in crore)

Sr. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final Saving
1.	1	2406-Forestry and Wild Life 01-Forestry 001-Direction and Administration 01-Direction and Administration	25.34	0	0.05	25.39	24.29	1.10
2.		2401-Crop Husbandry 001-Direction and Administration 01-Direction	64.38	0	0.25	64.63	56.69	7.94
3.		2402-Soil and Water Conservation 102-Soil Conservation 20-Centrally Sponsored Scheme for Micro Irrigation on Horticulture (CSS)	2.40	0	1.63	4.03	1.13	2.90
4.		2402-Soil and Water Conservation 102-Soil Conservation 20-Centrally Sponsored Scheme for Micro Irrigation on Horticulture (Plan)	0.60	0	0.41	1.01	0	1.01
5.	3	2425-Co-Operation 001-Direction and Administration 01-Direction	35.03	1.61	0.34	36.97	34.76	2.21
6.	4	3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments 01-Grant-in-Aid to Municipal Committees/Corporations/Notified Area Committees in lieu of abolition of octroi in the State	2.00	0	0.69	2.69	0.50	2.19
7.		4235-Capital Outlay on Social Security and Welfare 02-Social Welfare 190-Investments in Public Sector and other Undertakings 09-Provision for Purchase of Plot for Construction of multi Purpose Complex for the Welfare of Ex-servicemen at Mohali (Plan)	1.20	0	0.50	1.70	0	1.70

8.	5	2202-General Education 03-University and Higher Education 104-Assistance to Non-Government Colleges and Institutes 01- Assistance to Non-Government Colleges and Institutes	80.29	0	1.48	81.77	55.48	26.29
9.		2202-General Education 03-University and Higher Education 103-Government Colleges and Institutes 02-Government Professional Colleges	3.52	0	0.18	3.70	0.03	3.67
10.		2202-General Education 03-University and Higher Education 102-Assistance to Universities 10-Computer Labs to 23 Colleges including 4 Colleges for Women (Plan)	0	0	1.50	1.50	0	1.50
11.	6	2015-Elections 106-Charges for conduct of elections to State/Union Territory Legislature 01-Election to State Legislature	15.12	0.17	2.33	17.62	10.78	6.84
12.	8.	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 200-Other Programmes 02-Ex-gratia payments to families of Ministers, Government Servants etc. dying in harness	9.00	1.19	1.81	12.00	9.42	2.58
13.		6003-Internal Debt of the State Government 109-Loans from other Institutions 01-Loans from Housing Development Financial Corporation and Housing Urban Development Corporation	154.35	0	55.11	209.46	52.57	156.89
14.	10	2052-Secretariat-General Services 090-Secretariat 01-General Service Secretariat	37.09	3.08	0.69	40.86	34.62	6.24
15.	11	2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 01-National Malaria Eradication Programme (Rural)	41.46	0	1.67	43.13	35.14	7.99

16.		2210-Medical and Public Health 01-Urban Health Services- Allopathy 001-Direction and Administration 01-Direction	20.99	0	0.24	21.23	16.20	5.03
17.		2210-Medical and Public Health 03-Rural Health Services- Allopathy 110-Hospitals and Dispensaries 01-Medical Relief to Hospitals and Dispensaries	42.46	0	1.22	43.68	38.67	5.01
18.		2210-Medical and Public Health 03-Rural Health Services- Allopathy 103-Primary Health Centres 01- Primary Health Centres	69.21	0	3.51	72.72	66.37	6.35
19.		2210-Medical and Public Health 01-Urban Health Services- Allopathy 110-Hospitals and Dispensaries 03-Medical Relief to Mental Hospital, Amritsar	6.72	0	0.01	6.73	5.07	1.66
20.		2210-Medical and Public Health 06-Public Health 101-Prevention and Control of Diseases 04-Other Preventive measures	6.47	0	0.03	6.50	4.92	1.58
21.		2210-Medical and Public Health 01-Urban Health Services- Allopathy 001-Direction and Administration 02-District Administration	10.92	0	0.11	11.03	9.95	1.08
22.		2210-Medical and Public Health 03-Rural Health Services- Allopathy 104-Community Health Centres 01- Community Health Centres	19.28	0	1.66	20.94	18.66	2.28
23.	12	2056-Jails 101-Jails 01-Central Jails	36.26	2.53	0.07	38.86	35.61	3.25
24.	15	4700-Capital Outlay on Major Irrigation 03-Satluj Yamuna Link (SYL)-Commercial 800-Other Expenditure 08-Works Expenditure	3.00	28.50	3.50	35.00	6.62	28.38

25.		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 45-Flood Protection Works on River Ghaggar (Plan)	0	0	7.00	7.00	0	7.00
26.		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 44-Construction of embankments of River Ghaggar from Khanaura to Karali in District Sangrur (NABARD)	0	0	3.50	3.50	0	3.50
27.		4701-Capital Outlay on Medium Irrigation 12-Raising Capacity of Main Branch Canal from RD 18300 to 23900 R-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	3.00	0	15.92	18.92	0	18.92
28.		4701-Capital Outlay on Medium Irrigation 22-Lining of Channel Mamdoot Distributory System (NABARD)-Commercial 800-Works Expenditure 08-Works Expenditure (Plan)	3.00	0	16.69	19.69	0	19.69
29.		4701-Capital Outlay on Medium Irrigation 13-Remodelling/Construction of Distributories/Minors-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	0	0	13.00	13.00	0	13.00
30.		4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 08-Works Expenditure (Plan)	0	0	1.62	1.62	0	1.62
31.	19	3451-Secretariat-Economic-Services 101-Planning Commission-Planning Board 04-Formulation of District Plan at District Headquarter (Plan)	492.14	72.93	0.37	565.44	504.73	60.71
32.	22	2245-Relief on account of Natural Calamities 05-Calamity Relief Fund 101-Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund 01- Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund	153.33	0	73.03	226.36	149.70	76.66

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33.		2030-Stamps and Registration 02-Stamps-Non-Judicial 102-Expenses on sale of Stamps 01-Expenses on sale of Stamps	16.67	0	0.41	17.08	13.14	3.94
34.	24	5425-Capital Outlay on other Scientific and Environmental Research 208-Ecology and Environment 39-Integrated Rural Energy Programme (CSS)	1.70	0	0.25	1.95	0	1.95
35.	25	2235-Social Security and Welfare 02-Social Welfare 103-Women's Welfare 14-Swayam Sidha Scheme (CSS)	0.66	0	1.11	1.77	0.25	1.52
Total			1357.59	110.01	211.89	1679.48	1185.3	494.18

Appendix-2.21
(Refers to Paragraph 2.5, Page 42)

List of re-appropriation orders which were not accepted by AG (A&E)

(Rupees in crore)

Sr. No.	Grant No.	Gross amount of the Re-appropriation order	Authority by which order was issued	Brief reasons of rejections
1.	2-Animal Husbandry and Fisheries	6.00	Secretary to Government, Punjab, Department of Animal Husbandry, Chandigarh	(i) Total of re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order made to the New Scheme.
2.	5-Education	1.47	Principal Secretary, Sports and Youth Services, Punjab, Chandigarh	(i) Re-appropriation order is issued after the close of the financial year. (ii) Re-appropriation order is not according to revised estimate. (iii) Re-appn order made to the new scheme.
3.	DO	3.04	Principal Secretary, Sports and Youth Services, Punjab, Chandigarh	(i) Re-appn order is not according to revised estimates. (ii) Re-appn orders issued after the close of the financial year.
4.	-do-	103.78	Special Secretary to Government Punjab, Education Department, Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order made to the new scheme. (iii) Figures of Plan, CSS have not been shown separately..
5.	8-Finance	480.84	Special Secretary to Government Punjab, Finance Department, Chandigarh	(i) Re-appn order is not according to revised estimates. (ii) Re-appn order made to the new scheme. (iii) Re-appn is not signed by the competent authority.
6.	9-Food and Supplies	0.25	Principal Secretary to Government of Punjab, Deptt. of Food and Supplies, Chandigarh.	(i) Re-appn order is not according to revised estimates (ii) Saving of salary used in other SOE/s.
7.	11-Health and Family Welfare	11.35	Pr. Secretary to Government of Punjab, Medical Education and Research Department, Chandigarh	(i) Re-appn order is not according to revised estimates (ii) Surrenders/withdrawal is used without prior permission of Finance Deptt.
8.	13-Industries	1.26	Secretary to Government Punjab, Department of Industries and Commerce, Chandigarh	(i) Re-appropriation order is not according to revised estimates. (ii) Re-appn made from "Capital Section" to Revenue Section..
9.	16-Labour and Employment	0.49	Pr. Secretary to Government of Punjab, Labour and Employment Deptt., Chandigarh.	(i) Re-appn order issued after the close of the financial year. (ii) Saving of Salary used in other SOE's.

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10.	18-Personnel and Administrative Reforms	0.35	Secretary to Government of Punjab Deptt. of Personnel, Chandigarh.	i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order is not according to revised estimates.
11.	21-Public Works	131.08	Secretary to Government Punjab, Department of Public Works, B&R Branch, Patiala	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order made to the new scheme. (iii) Re-appn made against NIL provision.
12.	24-Science, Technology and Environment	0.02	Secretary to Government of Punjab, Deptt. of Science, Technology and Environment, Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order is not according to revised estimates. (iii) Surrenders/withdrawl is used without prior permission of Finance Deptt.
13.	29-Transport	41.53	Principal Secretary to Government Punjab, Department of Transport, Chandigarh	(i) Re-appropriation order is not according to revised estimate. (ii) Depot-wise break-up not shown separately.
	Total	781.46		

Appendix-2.22
(Refers to paragraph 2.6, page 42)

Statement showing flow of expenditure during the 4th quarter of 2006-07

(Rupees in crore)

Sr.No.	Head	Expr 4th Qtr	Expr Mar	Total Expenditure	%age 4th Qtr:total	%age Mar:Total
1	2015	20.21	10.58	27.72	72.92	38.16
2	2075	1408.88	457.89	2046.44	68.85	22.38
3	2852	105.00	105.00	105.00	100.00	100.00
4	4055	28.65	26.90	56.62	50.61	47.52
5	4070	4.72	1.43	5.48	86.30	26.16
6	4202	13.22	13.38	17.71	74.65	75.56
7	4210	8.46	5.86	9.64	87.75	60.77
8	4515	71.74	70.89	131.97	54.36	53.71
9	5452	4.11	4.11	4.82	85.14	85.14
10	4250	1.09	1.09	1.09	100.00	100.00
	Total	1666.08	697.13	2406.49	69.23	28.97

Appendix-2.23
(Refers to Para 2.7, Page 42)

Detail of Expenditure on New Service/New Instrument of Service

(Rupees in crore)

Sr.No	Grant No	Head of Account	Scheme	Expenditure
1	8	2054-Treasury and Accounts 95-Directorate of Accounts and Treasury and Accounts	98-Computerisation in the State	2.47
2	9	3456-Civil Supplies 800-Other expenditure-Distribution of pulse at subsidized price through fair price shops.	01-C.S.II-Enforcement of consumer Protection Act 1988 (Esh) 01-Salaries	4.18
3	11	4210- Capital outlay on Medical and Public Health-01-Urban Health service-Allopathy 110- Hospital and Dispensaries-up gradation of Civil Hospital, Mohali.	52-Machinery and Equipment	0.58
4	19	3451-Secretariat Economic Services 101-Planning Board	19-P.M 1.19- Creation of Research Institute	0.66
5	23	3604- Compensation and Assignments to Local Bodies and Panchyati Raj Institutions 200-Other Miscellaneous compensation and Assignments	Grant for service provided to E.T.T teachers as regular service in their pay scale in Rural areas.	99.15
6	23	3604- Compensation and Assignments to Local Bodies and Panchyati Raj Institutions 200-Other Miscellaneous compensation and Assignments	Grant for Service provider to (Doctor) in Rural Dispensaries	57.45
		Total		164.49

Appendix-2.24
(Refer to paragraph 2.8.2, page 43)

Persistent savings in reviewed grants/appropriation

(Rupees in lakh)

Sr No.	Grant/Head of Account/Name of the Scheme	Total Grant/amount of Savings (Percentage)		
		2004-05	2005-06	2006-07
	Grant No. 13-Industries			
	Revenue Plan CSS			
1	2851-Village & Small Industries 001-Direction and Administration 15 Prime Minister Rozgar Yojana	<u>100</u> 100 (100)	<u>120.00</u> 71.68 (59.73)	<u>200</u> 200 (100)
	Grant No. 17 Local Government , Housing & Urban Development			
	Revenue Non-Plan State			
2	3604-Compensation & Assignments to Local bodies & Panchayati Raj Institutions 200-Other miscellaneous compensations & Assignments SH-12 Grants-in-aid to MCs/Corporations notified Area Committees in lieu of abolition of octroi in the state	<u>6604.00</u> 4924.00 (74.56)	<u>19789.82</u> 6719.05 (33.95)	<u>8000.00</u> 1051.87 (13.15)
	Capital Plan State Share			
3	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 05-Prevention of Pollution of River Sutlej- Cost of land	<u>580.00</u> 487.00 (83.97)	<u>7000.00</u> 7000.00 (100.00)	<u>5000.00</u> 5000.00 (100.00)
4	11-Swaran Jayanti Shehri Rozgar Yojana	<u>275</u> 275 (100)	<u>200</u> 200 (100)	<u>200</u> 200 (100)
5	29-National Urban Information System (70:30)	<u>5.00</u> 5.00 (100)	<u>12.00</u> 12.00 (100)	<u>12.00</u> 12.00 (100)
	Grant No. 19-Planning			
	Revenue Non-Plan State			
	Revenue Plan CSS			
6	3454-Census Surveys & Statistics 02- Surveys & Statistics 204-Central Statistical Organisation 19-Conduct of 5 th Economy Census Surveys in Punjab	<u>12.28</u> 11.76 (95.77)	<u>187.47</u> 31.06 (16.57)	<u>52.00</u> 31.07 (59.75)
	Revenue Plan State			

7	3451-Secretariate Economic Services 01-Planning Commission-Planning Board 04-Formulation of District Plan at the District Headquarters	<u>27830.61</u> 21614.86 (77.67)	<u>58524.46</u> 4765.48 (8.14)	<u>56544.60</u> 6071.35 (10.74)
8	18-Grants-in-aid to institute for development of communication for Research and Development ACA	<u>1.00</u> 1.00 (100)	<u>0.10</u> 0.10 (100)	<u>500.00</u> 200.00 (40)
	Grant No. 23-Rural Development & Panchayats			
	Revenue Plan CSS			
9	2501-Special programmes for Rural Development 01-Integrated Rural Development Programme 001-Direction and Administration 03-Strengthening of DRDA's in the state	<u>750.00</u> 750.00 (100)	<u>750.00</u> 750.00 (100)	<u>450.00</u> 450.00 (100)
	Revenue Non-Plan State			
10	2515-Other Rural Development programmes 001-Direction and Administration 01-Administration	<u>4237.00</u> 321.26 (7.58)	<u>4505.47</u> 266.28 (5.91)	<u>6099.93</u> 634.51 (10.40)
	Revenue Plan CSS			
11	800-Other expenditure 14 Integrated waste land Development project	<u>660.00</u> 660.00 (100)	<u>660.00</u> 660.00 (100)	<u>475.31</u> 475.31 (100)
12	12-Extension at Training Centres	<u>18.00</u> 18.00 (100)	<u>18.00</u> 18.00 (100)	<u>18.00</u> 18.00 (100)
	Revenue Plan Share			
13	800-Other expenditure 05-Training of Panches & Sarpanches in the States (Share)	<u>169.24</u> 169.24 (100)	<u>227.79</u> 192.41 (84.47)	<u>75.00</u> 75.00 (100)
	Revenue Plan State			
14	2515-Other Rural Development programme 800-Other expenditure 02-Issue of yellow cards for identification of weaker section	<u>6.00</u> 6.00 (100)	<u>0.10</u> 0.10 (100)	<u>35.00</u> 35.00 (100)

	Capital Plan State			
15	4515-Capital outlay on other Rural Development programme 102-Community Development 01-Provision of Matching share for providing basic infrastructure through NRI's participation	<u>100.00</u> 100.00 (100)	<u>275.00</u> 275.00 (100)	<u>100.00</u> 100.00 (100)
16	103-Rural Development 03-Rural Shelter (Gramin Awas) under PMGY	<u>740.00</u> 705.29 (95.31)	<u>244.00</u> 56.71 (23.24)	<u>131.00</u> 131.00 (100)
	Grant No. 25 Social & Women's Welfare and Welfare of Scheduled Castes and Backward Classes			
	Revenue Non-Plan State			
17	2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 01-Welfare of Scheduled Castes 277-Education 01-Scholarships for Post Matric Students for scheduled castes	<u>600.00</u> 373.97 (62.33)	<u>1414.59</u> 541.29 (38.26)	<u>1417.30</u> 30.00 (2.12)
18	03-Hostels for Boys & Girls studying in school & colleges	<u>20.00</u> 20.00 (100)	<u>20.00</u> 20.00 (100)	<u>30.00</u> 30.00 (100)
19	02-Welfare of Scheduled Tribes 277-Education 01-Promotion of education among educationally Backward classes	<u>2473.82</u> 2146.29 (86.76)	<u>2373.82</u> 35.00 (1.47)	<u>2200.00</u> 219.18 (9.96)
	Revenue Plan CSS			
20	789-Special component plan for Scheduled Castes 01-Scheme for setting up of institutes for training to scheduled castes candidates in stenography	<u>63.30</u> 31.27 (49.40)	<u>63.30</u> 15.52 (24.52)	<u>56.84</u> 14.47 (25.46)
21	03-Capital subsidy under bank tie-up loaning programme to below poverty line scheduled castes through Punjab Scheduled Castes land Development and Finance Corporation	<u>2000.00</u> 2000.00 (100)	<u>2000.00</u> 700.00 (35)	<u>2000.00</u> 1350.00 (67.50)
22	09-Strengthening of 108 community centres for providing equipments and raw material	<u>75.21</u> 75.21 (100)	<u>75.92</u> 75.92 (100)	<u>59.82</u> 59.82 (100)

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23	11-Implementation of SCA programmes at District Headquarter placing the funds at the disposal of D.C.	<u>340.00</u> 340.00 (100)	<u>340.00</u> 340.00 (100)	<u>340.00</u> 340.00 (100)
24	03-Welfare of Backward Classes 277-Education- 04-Scheme of Post Matric Scholarship to the other Backwardness for studies in India	<u>425.94</u> 425.94 (100)	<u>425.94</u> 177.99 (41.79)	<u>750.00</u> 540.56 (72.07)
	Revenue Non-Plan CSS			
25	2235-Social Security and Welfare 02-Social Welfare 09-Integrated child Development Service Scheme	<u>5805.11</u> 954.07 (16.44)	<u>5824.01</u> 388.85 (6.68)	<u>6155.43</u> 690.59 (11.22)
26	11-Kishori Shakti Yojana	<u>51.70</u> 44.64 (86.34)	<u>51.70</u> 37.70 (72.92)	<u>162.80</u> 126.78 (77.87)
	Revenue Non-Plan State			
27	06-Integrated Child Development Services Honorarium to Anganwadi workers & Helpers	<u>515.00</u> 35.05 (6.81)	<u>767.38</u> 92.90 (12.11)	<u>1092.85</u> 90.60 (8.29)
28	60-Other Social Security & Welfare programme 102-Pension under Social Security Schemes 01-Old Age Pensions	<u>284.37</u> 31.22 (10.98)	<u>331.97</u> 45.60 (13.74)	<u>380.07</u> 61.29 (16.13)

Appendix-2.25
(Refer to paragraph 2.8.3, page 43)

**Savings due to Funds not released/cut imposed by
the Finance Department/Scheme not cleared by the Government**
(Rupees in lakh)

Sr. No.	Grant/Head of Account/Name of the scheme	Final saving	Contributing reasons as stated by the department
	Grant No. 19 Planning		
	Revenue-Plan State		
1.	3451—Secretariat Economic services 101-Planning Commission and Planning Board 04-1.5 Formulation of District Plan at the District Headquarters	6071.35	Saving is mainly due to late release of funds by the Finance Department
2.	10 Assistance to Non-Government organization	43.48	Funds not released by the Finance Department
3.	18 Grant in aid to institute for development of communication for research & development ACA .	200.00	Funds Not approved by the state government
	Grant No.-23 Rural Development and Panchayats		
	Revenue Plan State		
4.	2501-Special Programmes for Rural Development 01- Integrated Rural Development Programme 001- Direction and Administration 03-Strengthening/Administration of DRDAS in the State	37.48	Due to late receipt of funds from Government of India i.e. last week of 3/07
	Revenue Plan CSS		
5.	03-Strengthening/Administration of DRDAS in the State	450.00	Due to late receipt of funds from Government of India i.e. last week of 3/07
	Revenue Plan CSS		
6.	2515-Other Rural Development Programme 800-Other Expenditure 12-Extension of training Centre	18.00	No funds were received during the year
7.	14 Integrated waste land development project	475.31	Due to late receipt of funds from Government of India i.e. last week of 3/07

8.	28 Sampuran Gramin Rozgar Yojana	4891.53	Due to late receipt of funds from the Government of India
	Revenue Plan Share		
9.	29 National Rural Employment Guarantee Scheme	3375.00	Due to late receipt of funds from Government of India i.e. last week of 3/07
10.	05-Training of Panches and Sarpanches in the State	75.00	No funds were received during the year 2006-07.
	Revenue Plan State		
11.	29 National Rural Employment Guarantee Scheme	375.00	Due to late receipt of funds from F.D. i.e. last week of March 2007
12.	05-Training of Panches and Sarpanches in the State	25.00	Funds not released by Finance Department
	Capital Plan Share		
13.	4515-Capital Outlay on other Rural Development Programme 800-Other expenditure 04 National Rural employment Guarantee Scheme	1125.00	Due to late receipt of funds from Finance Department. i.e. last week of March 2007
	Capital Plan State		
14.	03-Rural Development 03 Rural Shelter (Gramin Awas) under PMGY	131.00	Due to late receipt of funds from Finance Department. i.e. last week of March 2007
15.	800-Other expenditure 04 National Rural Employment Guarantee Scheme	125.00	Due to late receipt of funds from Finance Department i.e. last week of March 2007
16.	08-Contribution to village development funds out of grant recommended by State Finance Commission	1000.00	Funds were not released by Finance department
17.	789-Special Component Plan for Scheduled Castes 02-Environmental improvement of Scheduled Castes Basties/villages with stress on sanitation (ACA)	1000.00	The funds were not cleared by the State Finance Department

	Capital Plan CSS		
18.	4515-Capital outlay on other Rural Areas 103-Rural Development 04 Indira Awas Yojana	2500.00	Due to late receipt of funds from Government of India i.e. last week of March 2007
19.	06 Sampuran Gramin Rozgar Yojana	4891.53	Due to late receipt of funds from Government of India i.e. last week of March 2007
20.	15 Swaran Jayanti Swarojgar Yojana	920.00	Due to late receipt of funds from Government of India i.e. last week of March 2007
	Total	27729.68	

Say Rupees 277.29 crore

Appendix-2.26
(Refer to paragraph 2.8.3, page 43)

Savings due to bills not passed by the Treasury

(Rupees in lakh)

Sr. No.	Grant/Head of Account/Name of the Scheme	Final saving	Contributing reasons as stated by the department
	Grant No. 19-Planning Revenue Plan CSS		
1.	3454- Census, Surveys and Statistics. 02- Survey and Statistics 204- Central statistical organization 19-Conduct of 5 th Economic census survey in Punjab	31.07	Bills not passed by the Treasury
	Grant No. 23-Rural Development & Panchayats		
	Revenue, Non-Plan State		
2.	3604-Compensation and assignments to Local Bodies & Panchayati Raj Institutions 200-Other Miscellaneous compensation & assignments 05-Grants to Zila Parishads for loss on account of abolition of profession Tax	30.00	Bills submitted to Treasury Office but not cleared
3.	07-Compensation to the District Boards for loss of income from Ferries under the Northern Indian Ferrie	2.70	Bills submitted to Treasury Office but not cleared
4.	18-Grant on the recommendation of 3 rd State Finance Commission	10700.00	Bills submitted to Treasury Office but not cleared
	Revenue, Plan State		
5.	4515-Capital Outlay on other Rural Development Programmes 800-Other Expenditure 06- Incomplete Sewerage system in villages	400.00	Bills were not passed by Treasury Office

	Grant No. 25 Social & Women Welfare and Welfare of Scheduled Castes & Backward classes		
	Revenue Non-Plan State		
6.	2225-Welfare of Scheduled Castes and other Backward Classes 03-Welfare of Backward Classes 800-Other Expenditure 04-Grant in-aid to Punjab Backward Land Development & Finance Corporation (BACKFINCO)	6.51	Bill not cleared by the Treasury office
	Revenue Plan CSS		
7.	01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 02-Training of unemployed Scheduled Castes on light/heavy vehicles drivers for 300 persons	34.00	Bill not cleared by the Treasury office
8.	09-Strengthening of 108 community centres for providing equipments and raw materials	59.82	Bill not cleared by the Treasury office
	Total	11264.10	

Say Rupees 112.64 crore

Appendix 4.27

(Refer paragraph 4.6.1, page 110)

Statement showing paragraphs/reviews for which explanatory notes were not received upto March 2007

(Audit Report Civil)

S.No.	Name of the department	2000-01	2001-02	2002-03	2003-04	2004-05	Total
1.	Agriculture	-	-	-	-	2	2
2.	Education Department	-	1	1	-	2	4
3.	Financial Assistance to Local Bodies Education, Health & Family Welfare, Animal Husbandry, Rural Development, Public Works Deptt.(PHB), Agriculture, Sports, Social Welfare, General Administration, Housing and Urban Development, Science & Technology	1	1	-	-	-	2
4.	General Administration Home, Transport, Justice, Jail and Police	-	-	2	1	2	5
5.	General Paras General Administration, Home Affairs & Justice, Finance, Police, Jails, Education, Food and Civil Supplies, Agriculture, Town and Country Planning, Rural Development, Animal Husbandry, Health & Family Welfare, Cooperation, Public Works Deptt (PHB), Local Government, Defence Services, Social Welfare, Sports and Youth Services, Rehabilitation	-	-	-	1	-	1
6.	Health and Family Welfare	2	-	3	1	1	7
7.	Industry	-	-	-	1	-	1
8.	Public Works Department (Buildings and Roads)	3	4	6	6	3	22
9.	Public Works Deptt (Public Health)	-	-	-	2	-	2
10.	Public Works Deptt (Irrigation and Power)	1	2	5	4	2	14
11.	Revenue Deptt	-	-	-	1	-	1
12.	Planning	-	-	-	1	-	1
13.	Rural Development and Panchayats	-	1	1	-	1	3
14.	Social Welfare	-	-	2	-	-	2
15.	Tourism and Cultural Affairs	-	-	-	1	-	1
16.	Transport	-	-	-	1	-	1

17.	Technical Education & Industrial Training	1	-	1	-	1	3
18.	Animal Husbandry	-	1	-	-	-	1
19.	Cooperation Deptt.	-	1	-	-	-	1
20.	Labour & Employment	-	-	-	1	-	1
21.	Housing and Urban Development	-	-	3	7	2	12
22.	Information & Public Relation	-	-	1	-	-	1
23.	Food, Civil Supplies and Consumer Affairs Department	-	-	-	-	1	1
24.	Water Supply and Sanitation Department (PH)	-	-	-	-	2	2
	Total	8	11	25	28	19	91

Reviews : 18

Paras : 73

Appendix 4.28

(Refer paragraph 4.6.1, page 110)

List of Reviews and Paras of Report of CAG of India for which explanatory notes were not received upto March 2007

(Audit Report Civil)

Sr No.	Name of the department	Year of Audit Report	Number of		Total	Grand Total
			Review	Para		
1.	Agriculture	2004-05		4.2.4, 4.7.2	2	2
2.	Education Department	2001-02	-	6.5	1	4
		2002-03	-	4.2.1	1	
		2004-05	-	4.3.1, 4.6.1	2	
3.	Financial Assistance to Local Bodies Education, Health & Family Welfare, Animal Husbandry, Rural Development, Public Works Deptt.(PHB), Agriculture, Sports, Social Welfare, General Administration, Housing and Urban Development, Science & Technology	2000-01	-	6.5	1	2
		2001-02	6.1	-	1	
4.	General Administration Home, Transport, Justice, Jail and Police	2002-03	3.6	4.1.5	2	5
		2003-04	-	4.2.11	1	
		2004-05	-	4.4.2, 4.5.1	2	
5.	General Paras General Administration, Home Affairs & Justice, Finance, Police, Jails, Education, Food and Civil Supplies, Agriculture, Town and Country Planning, Rural Development, Animal Husbandry, Health & Family Welfare, Cooperation, Public Works Deptt (PHB), Local Government, Defence Services, Social Welfare, Sports and Youth Services, Rehabilitation	2003-04	-	4.6.1	1	1
6.	Health and Family Welfare	2000-01	-	3.7, 3.8	2	7
		2002-03	3.2	4.4.3, 4.5.1PT 4.6.1	3	
		2003-04	3.4	-	1	
		2004-05		4.7.1	1	
7.	Industry	2003-04	3.5	-	1	1
8.	Public Works Department (Buildings and Roads)	2000-01	-	4.5, 4.6, 4.7	3	22
		2001-02	4.1	4.2, 4.3, 5.1	4	
		2002-03	-	4.1, 4.1.2, 4.3.3, 4.5.1, 4.5.3, 4.5.4	6	
		2003-04	3.1, 3.2	4.2.8, 4.3.2, 4.5.2, 4.5.3	6	
		2004-05	3.1, 3.3	4.4.3 4.4.1 pt, 4.4.2 pt	3	
9.	Public Works Deptt (Public Health)	2003-04	5.1	4.2.10	2	2

10.	Public Works Deptt (Irrigation and Power)					14
		2000-01	4.2	-	1	
		2001-02	-	4.4, 4.5	2	
		2002-03	3.3, 3.4	4.3.1, 4.3.2, 4.4.1	5	
		2003-04	-	4.1.1, 4.1.2, 4.2.12, 4.4.1	4	
2004-05	-	4.2.2, 4.2.3	2			
11.	Revenue Deptt	2003-04	-	4.2.9	1	1
12.	Planning	2003-04	-	4.2.5	1	1
13.	Rural Development and Panchayats	2001-02	-	6.3	1	3
		2002-03		4.4.2	1	
		2004-05	-	4.4.1	1	
14.	Social Welfare	2002-03	3.7	4.6.3	2	2
15.	Tourism and Cultural Affairs	2003-04	-	4.2.7	1	1
16.	Transport	2003-04	-	4.2.1	1	1
17.	Technical Education & Industrial Training	2000-01	-	6.4	1	3
		2002-03	-	4.4.5	1	
		2004-05	5.1	-	1	
18.	Animal Husbandry	2001-02	-	3.2	1	1
19.	Cooperation Deptt.					1
		2001-02		3.3	1	
20.	Labour & Employment	2003-04	3.3	-	1	1
21.	Housing and Urban Development	2002-03	-	4.1.3, 4.3.4, 4.5.2	3	12
		2003-04		4.1.3, 4.1.4, 4.2.2, 4.2.3, 4.2.4, 4.3.1, 4.5.1	7	
		2004-05		4.1.1, 4.2.1	2	
22.	Information & Public Relation	2002-03	-	4.1.4	1	1
23.	Food, Civil Supplies and Consumer Affairs Department	2004-05	3.2	-	1	1
24.	Water Supply and Sanitation Department (PH)	2004-05	-	4.1.2, 4.4.4	2	2
TOTAL			18	73		91