

## 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 <sup>1</sup> persons per Sq. Km.)	551 persons per Sq. km.	
4.	Population below poverty line <sup>2</sup> (All India Average = 21.9per cent)	8.3 per cent	
5.	Literacy (as per 2011 census) (All India Average = 73 <sup>2</sup> per cent)	75.80 per cent	
6.	Infant mortality <sup>3</sup> (per 1000 live births) (All India Average = 34 per 1000 live births)	21	
7.	Life Expectancy at birth <sup>4</sup> (All India Average=68.3 years)	72.1 years	
8.	Gini Coefficient <sup>5</sup> (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.	Human Development Index 2007-08(All India Average= 0.467 )	0.605	
10.	Gross State Domestic Product (GSDP) 2017-18 at current prices	₹ 4,71,301 crore	
11.	Per capita GSDP CAGR (2008-09 to 2017-18)	General Category States average	13.1
		Punjab	10.6
		All India average	11.5
12.	GSDP CAGR (2008-09 to 2017-18)	General Category States average	14.5
		Punjab	11.7
13.	Population Growth (2008 to 2017)	General Category States average	11.6
		Punjab	9.7
14.	Total cropped area	78.23 lakh hectares	
15.	Gross Irrigated area	77.95 lakh hectares	
16.	Percentage of total irrigated area to total cropped area	99.64 per cent	

Source: Economic Surveys of India and Punjab 2017-18.

<sup>1</sup> [www.censusindia.gov.in](http://www.censusindia.gov.in) (Census Info India 2011 Final Population Totals).

<sup>2</sup> Economic Survey 2017-18 (January 2018) Government of India, Vol. II. Page A 155, 160-161.

<sup>3</sup> Sample Registration System Bulletin, Volume 51, Number1, September 2017.

<sup>4</sup> Economic survey of 2017-18 (January 2018), Government of India, Vol-II, Table 9.1, Page A-151.

<sup>5</sup> [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).

<b>B. Financial Data</b>							
Sr. No.	Particulars	Figures (in per cent)					
		2008-09 to 2016-17		2012-13 to 2016-17		2016-17 to 2017-18	
	CAGR <sup>6</sup>	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab
a.	Of Revenue Receipts	15.10	11.07	13.20	10.62	11.30	10.47
b.	Of Own Tax Revenue	14.90	12.07	10.30	5.28	12.20	9.65
c.	Of Non Tax Revenue	9.50	0.17	7.90	22.20	5.90	(-)26.35
d.	Of Total Expenditure	15.80	17.67	14.40	24.85	4.70	(-)35.08
e.	Of Capital Expenditure	14.00	5.38	17.00	22.73	1.00	(-)45.88
f.	Of Revenue Expenditure on Education	14.50	14.11	11.50	7.38	6.20	5.66
g.	Of Revenue Expenditure on Health	16.20	16.78	15.40	12.44	10.70	(-)4.23
h.	Of Salary and Wages	13.40	13.26	9.10	6.99	8.90	8.25
i.	Of Pension	16.20	15.19	10.50	10.12	22.90	16.36

Source: Finance Accounts

<sup>6</sup> Compounded Annual Growth Rate

## Appendix 1.2

(Referred to in paragraph 1.1, page 1)

<b>Structure of the Government Accounts</b>	
<p>The accounts of the State Government are kept in three parts:</p> <p><b>Part I: Consolidated Fund:</b> All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State ' established under Article 266(1) of the Constitution of India.</p> <p><b>Part II: Contingency Fund:</b> Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p><b>Part III: Public Account:</b> Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by State Legislature.</p>	
<b>Layout of the Finance Accounts</b>	
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 3)

## Abstract of receipts and disbursements for the year 2017-18 and summarized financial position of the Government of Punjab as on 31 March 2018

## Part A - Abstract of receipts and disbursements for the year 2017-18

(₹ in crore)

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18
1	2	3	4	5	6
<b>Section-A: Revenue</b>					
<b>I-Revenue receipts</b>	<b>47985.42</b>	<b>53009.58</b>	<b>I-Revenue expenditure</b>	<b>55296.05</b>	<b>62464.85</b>
(i) Tax revenue	27746.66	30423.25	<b>General services</b>	<b>28487.93</b>	<b>34499.50</b>
(ii) Non-tax revenue	5863.20	4318.39	<b>Social Services-</b>	<b>15672.10</b>	<b>15469.74</b>
(iii) State's share of Union Taxes and Duties	9599.73	10616.94	-Education, Sports, Art and Culture	8813.24	9312.39
(iv) Non-Plan Grants	1610.35	0.00	-Health and Family Welfare	2867.78	2746.45
(v) Grants for State Plan Schemes	2523.14	0.00	Water Supply, Sanitation, Housing and Urban Development	767.88	764.72
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	642.34	-0.63	-Information and Broadcasting	183.95	38.72
(vii) Centrally Sponsored Schemes	--	3096.13	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	520.90	293.05
(viii) Finance Commission Grants	--	355.69	-Labour and Labour Welfare	194.14	219.88
(ix) Other Transfer/ Grants to States/ Union Territories with Legislatures	--	4199.81	-Social Welfare and Nutrition	2292.15	2055.18
			-Others	32.06	39.35
			<b>Economic Services-</b>	<b>10217.61</b>	<b>11194.41</b>
			-Agriculture and Allied Activities	5717.76	7487.13
			-Rural Development	261.43	321.79
			-Irrigation and Flood Control	1261.72	1183.19
			-Energy	1654.51	1318.60
			-Industry and Minerals	62.63	56.97
			-Transport	504.78	551.86
			-Science, Technology and Environment	4.82	4.56
			-General Economic Services	749.96	270.31
			<b>Grants-in-aid Contributions</b>	<b>918.41</b>	<b>1301.20</b>
			<b>Total</b>	<b>55296.05</b>	<b>62464.85</b>

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18
1	2	3	4	5	6
II. Revenue deficit carried over to Section B	7310.63	9455.27	Revenue Surplus carried over to Section-B	--	--
<b>Total Section A</b>	<b>55296.05</b>	<b>62464.85</b>		<b>55296.05</b>	<b>62464.85</b>
Section-B Others					
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	(-)14.63	395.28	III Opening Overdraft from Reserve Bank of India	--	--
IV – Misc Capital Receipts	0.41	0.12	IV-Capital Outlay	4346.30	2352.08
			<u>General Services</u>	248.78	179.67
			<u>Social Services-</u>	1087.35	916.55
			-Education, Sports, Art and Culture	220.04	69.67
			-Health and Family Welfare	22.45	1.39
			Water Supply, Sanitation, Housing and Urban Development	778.53	822.57
			-Information and Broadcasting	0.92	0.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	46.55	5.15
			-Social Welfare and Nutrition	10.59	0.00
			-Others	8.27	17.77
			<u>Economic Services-</u>	3010.17	1255.86
			-Agriculture and Allied Activities	86.35	108.37
			-Rural Development	134.13	67.42
			-Irrigation and Flood Control	1263.91	315.13
			Energy	0.00	2.25
			Industry and Minerals	0.00	0.00
			Transport	1351.96	674.55
			Science Technology and Environment	0.00	0.00
			General Economic Services	173.82	88.14
<b>Total</b>	<b>(-) 14.22</b>	<b>395.40</b>	<b>Total</b>	<b>4346.30</b>	<b>2352.08</b>

Receipts	2016-17	2017-18	Disbursements	2016-17	2017-18
1	2	3	4	5	6
<b>V-Recoveries of Loans and Advances</b>	<b>180.93</b>	<b>73.07</b>	<b>V-Loans and Advances Disbursed</b>	<b>41364.12</b>	<b>760.05</b>
-From Power Projects	87.66	6.31	-For Power Projects	<b>10031.19</b>	<b>0.00</b>
-From Government Servants	46.12	39.72	-To Government Servants	41.32	37.78
-From others	47.15	27.04	-To Others	31291.61	722.27
<b>VI-Revenue surplus brought down</b>	<b>--</b>	<b>--</b>	<b>VI-Revenue Deficit Brought down</b>	<b>7310.63</b>	<b>9455.27</b>
<b>VII- Public debt receipts</b>	<b>55234.21</b>	<b>18516.74</b>	<b>VII-Repayment of Public Debt</b>	<b>4050.38</b>	<b>7486.90</b>
-External Debt	--	--	-External Debt	--	--
-Internal debt other than ways and means Advances and Overdraft	54311.14	17621.98	-Internal debt other than ways and means Advances and Overdraft	<b>3722.54</b>	7151.81
-Net transactions under Ways and Means Advances	268.13	434.45	-Net transactions under Ways and Means Advances	<b>0.00</b>	0.00
-Net transactions under overdraft	0.00	0.00	-Net transactions under overdraft	<b>0.00</b>	0.00
-Loans and Advances from Central Government	654.94	460.31	-Repayment of Loans and Advances to Central Government	327.84	335.09
<b>VIII-Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>VIII- Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>IX-Amount transferred to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>IX-Expenditure from Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>X-Public Account Receipts<sup>#</sup></b>	<b>52723.92</b>	<b>47083.44</b>	<b>X-Public Account Disbursement<sup>#</sup></b>	<b>50599.95</b>	<b>45525.90</b>
-Small Savings and Provident funds	3373.38	3521.99	-Small Savings and Provident funds	2140.71	2395.79
-Reserve funds	945.98	729.95	-Reserve funds	187.66	79.85
-Deposits and Advances	5943.43	3112.09	-Deposits and Advances	5827.53	3291.53
-Suspense and Miscellaneous	42383.21	39609.91	-Suspense and Miscellaneous	42366.26	39637.03
-Remittances	77.92	109.50	-Remittances	77.79	121.70
<b>XI-Closing Overdraft from Reserve Bank of India</b>	<b>Nil</b>	<b>Nil</b>	<b>XI-Cash Balance at end</b>	<b>395.28</b>	<b>488.45</b>
			Cash in Treasuries and Local Remittances	--	
			Deposits with Reserve Bank	(-)367.84	(-)74.95
			Other cash balances and investments	763.08	563.36
			Cash Balance Investment	0.04	0.04
			<b>Proforma adjustment of prior period</b>	58.18	0.00
<b>Total Section-B</b>	<b>108124.84</b>	<b>66068.65</b>		<b>108124.84</b>	<b>66068.65</b>
<b>Total</b>	<b>163420.89</b>	<b>128533.50</b>	<b>Total</b>	<b>163420.89</b>	<b>128533.50</b>

<sup>#</sup> These exclude transactions of investment of cash balances and departmental cash chests.

## Appendix 1.3 (continued)

(Referred to in paragraphs 1.1.4 &amp; 1.9.1, page 3 &amp; 43)

Part - B - Summarized financial position of the Government of Punjab  
as on 31 March 2018

(`in crore)

LIABILITIES	As on 31.03.2017	As on 31.03.2018
<b>Internal Debt -</b>	<b>149880.15</b>	<b>160784.77</b>
Market Loans bearing interest	79345.47	92694.19
Market Loans not bearing interest	0.04	0.04
Loans from Life Insurance Corporation of India	0.02	0
Loans from other Institutions	70266.49	67387.96
Ways and Means Advances and Overdrafts from Reserve Bank of India	268.13	702.58
<b>Loans and Advances from Central Government-</b>	<b>3893.00</b>	<b>4018.23</b>
Non-Plan Loans	29.70	25.24
Loans for State Plan Schemes	3862.99	3532.37
Pre 1984-85 Loans	0.31	0.31
Other loans for State		460.31
<b>Contingency Fund</b>	<b>25.00</b>	<b>25.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>20603.53</b>	<b>21729.73</b>
<b>Deposits</b>	<b>3279.00</b>	<b>3099.54</b>
<b>Reserve Funds</b>	<b>4870.07</b>	<b>5520.18</b>
<b>Suspense and Miscellaneous Balances</b>	<b>--</b>	<b>--</b>
<b>Remittance Balances</b>	<b>--</b>	<b>--</b>
<b>TOTAL</b>	<b>182550.75</b>	<b>195177.45</b>
ASSETS		
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>43483.88</b>	<b>45835.84</b>
Investments in shares of Companies, Corporations, etc.	4091.30	4189.25
Other Capital Outlay	39392.58	41646.59
<b>Loans and Advances -</b>	<b>49482.37</b>	<b>50169.35</b>
Loans for Power Projects	16408.42	16402.11
Other Development Loans	33062.07	33757.29
Loans to Government servants and miscellaneous loans	11.88	9.95
<b>Advances</b>	<b>0.42</b>	<b>0.42</b>
<b>Remittance Balances</b>	<b>1.39</b>	<b>13.59</b>
<b>Cash</b>	<b>395.28</b>	<b>488.45</b>
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	762.12	562.40
Permanent Advances	0.26	0.26
Cash Balance Investments	0.04	0.04
Deposits with Reserve Bank	(-)367.84	(-)74.95
Investments from Earmarked Funds	0.70	0.7
<b>Suspense and Miscellaneous Balances</b>	<b>24.40</b>	<b>51.52</b>
<b>Deficit on Government Account -</b>	<b>89163.01</b>	<b>98618.28</b>
Add Revenue Deficit of the current year	7310.63	9455.27
Accumulated deficit at the beginning of the year	81852.38*	89163.01
<b>TOTAL</b>	<b>182550.75</b>	<b>195177.45</b>

Source: Finance Accounts

\* Differs by ₹627.13 crore (decreased) due to Proforma Adjustment to rectify the misclassification of prior period.

## Appendix 1.4

(Referred to in paragraphs 1.1.7 pages 9)

## Budget estimates vis-à-vis actuals for the year 2017-18

(₹ in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
<b>Revenue Receipts</b>	<b>53010</b>	<b>60080</b>	<b>(-7070)</b>	<b>(-11.77)</b>
<i>Of which</i>				
<b>Tax Revenue</b>	<b>30423</b>	<b>39526</b>	<b>(-9103)</b>	<b>(-23.03)</b>
<i>Taxes on Sales, Trades etc.</i>	11160	25800	(-14640)	(-56.74)
<i>State Excise</i>	5136	5422	(-286)	(-5.27)
<i>Taxes on vehicles</i>	1911	3175	(-1264)	(-39.81)
<i>Stamps and Registration fees</i>	2135	2400	(-265)	(-11.04)
<i>Land Revenue</i>	91	220	(-129)	(-58.64)
<b>Non-Tax Revenue</b>	<b>4319</b>	<b>3225</b>	<b>1094</b>	<b>33.92</b>
<b>State's share of Union taxes and duties</b>	<b>10617</b>	<b>10651</b>	<b>(-34)</b>	<b>(-0.32)</b>
<b>Grants in aid from GOI</b>	<b>7651</b>	<b>6678</b>	<b>973</b>	<b>14.57</b>
<b>Revenue Expenditure</b>	<b>62465</b>	<b>74865</b>	<b>(-12400)</b>	<b>(-16.56)</b>
<i>Of which</i>				
2040-Taxes on Sales, Trade etc.	130	203	(-73)	(-35.96)
2049-Interest Payments	15334	14910	424	2.84
2055-Police	5248	5237	11	0.21
2070-Other Administrative Services	534	643	(-109)	(-16.95)
2071-Pensions and Other Retirement Benefits	10208	10147	61	0.60
2075-Misc General Services	649	871	(-222)	(-25.49)
2202-General Education	9023	9993	(-970)	(-9.71)
2210-Medical and Public Health	2534	3058	(-524)	(-17.14)
2211-Family welfare	213	278	(-65)	(-23.38)
2215-Water Supply and Sanitation	360	575	(-215)	(-37.39)
2225-Welfare of SC, ST & OBC	293	1144	(-851)	(-74.39)
2230-Labour and Employment	220	326	(-106)	(-32.52)
2235-Social Security and Welfare	1730	2308	(-578)	(-25.04)
2236-Nutrition	41	183	(-142)	(-77.60)
2245-Relief on account of Natural Calamities	284	638	(-354)	(-55.49)
2401-Crop Husbandry	6318	9891	(-3573)	(-36.12)
2801-Power	1318	2595	(-1277)	(-49.21)
3456-Civil Supplies	210	715	(-505)	(-70.63)
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	1301	2837	(-1536)	(-54.14)
Salary and Wages	20030	21321	(-1291)	(-6.06)
Subsidies	6982	10805	(-3823)	(-35.38)
<b>Capital Expenditure</b>	<b>2352</b>	<b>6157</b>	<b>(-3805)</b>	<b>(-61.80)</b>
4055-Capital outlay on Police	100	164	(-64)	(-39.02)
4210- Capital outlay on Medical and Public Health	1	130	(-129)	(-99.23)



	<b>Actuals</b>	<b>Budget Estimates</b>	<b>Difference</b>	<b>Percentage Increase (+)/ Decrease(-)</b>
<i>4215 Capital outlay on Water Supply and Sanitation</i>	542	878	(-)336	(-)38.27
<i>4217-Capital outlay on Urban Development</i>	285	1566	(-)1281	(-)81.80
<i>4225-Capital outlay on Welfare of SCs, STs and OBCs</i>	5	178	(-)173	(-)97.19
<i>4515-Capital outlay on other Rural Development Programmes</i>	67	340	(-)273	(-)80.29
<b>Disbursement of Loans and Advances</b>	<b>760</b>	<b>2230</b>	<b>(-)1470</b>	<b>(-)65.92</b>
<b>Revenue Deficit</b>	<b>9455</b>	<b>14785</b>	<b>(-)5330</b>	<b>(-)36.05</b>
<b>Fiscal Deficit</b>	<b>12494</b>	<b>23092</b>	<b>(-)10598</b>	<b>(-)45.89</b>
<b>Primary Deficit(-)/Surplus(+)</b>	<b>(+)2840</b>	<b>(-)8182</b>	<b>(-)11022</b>	<b>(-)134.71</b>
<b>Revenue deficit/GSDP</b>	<b>2.01</b>	<b>3.18</b>	<b>(-)1.17</b>	<b>(-)36.79</b>
<b>Fiscal deficit/GSDP</b>	<b>2.65</b>	<b>4.96</b>	<b>(-)2.31</b>	<b>(-)46.57</b>
<b>Primary deficit(-)/Surplus(+)/GSDP</b>	<b>(+)0.60</b>	<b>(-)1.76</b>	<b>(-)2.36</b>	<b>(-)134.09</b>
<b>Revenue Deficit/Fiscal Deficit</b>	<b>75.68</b>	<b>64.00</b>	<b>11.68</b>	<b>(-)18.25</b>

Source: Finance Accounts and Annual Financial Statement

## Appendix 1.5

(Referred to in paragraphs 1.3 and 1.6.1, pages 14 and 24)

## Time Series data on State Government Finances

(₹ in crore)

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>35104</b>	<b>39023</b>	<b>41523</b>	<b>47985</b>	<b>53010</b>
<b>(i) Tax Revenue<sup>7</sup></b>	<b>24079(68)</b>	<b>25570(66)</b>	<b>26690(64)</b>	<b>27747(58)</b>	<b>30423(57)</b>
State Goods and Services Tax	0	0	0	0	7901(26)
Taxes on Sales, Trade etc. <sup>8</sup>	14847(62)	15455(60)	15857(59)	17587(63)	11160(37)
State Excise <sup>8</sup>	3765(16)	4246(17)	4796(18)	4406(16)	5136(17)
Taxes on vehicles <sup>8</sup>	1146(5)	1394(5)	1475(6)	1548(6)	1911(7)
Stamps and Registration fees <sup>8</sup>	2500(10)	2474(10)	2449(9)	2044(7)	2135(6)
Land Revenue	42	47	55	68	91
Other Taxes <sup>8</sup>	1779(7)	1954(8)	2058(8)	2094(8)	2089(7)
<b>(ii) Non-Tax Revenue<sup>7</sup></b>	<b>3192(9)</b>	<b>2880(7)</b>	<b>2650(7)</b>	<b>5863(12)</b>	<b>4319(8)</b>
<b>(iii) State's share of Union taxes and duties<sup>7</sup></b>	<b>4432(13)</b>	<b>4703(12)</b>	<b>8009(19)</b>	<b>9599(20)</b>	<b>10617(20)</b>
<b>(iv) Grants in aid from GOI<sup>7</sup></b>	<b>3401(10)</b>	<b>5870(15)</b>	<b>4174(10)</b>	<b>4776(10)</b>	<b>7651(14)</b>
<b>2. Misc Capital Receipts</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>112</b>	<b>137</b>	<b>218</b>	<b>181</b>	<b>73</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>35217</b>	<b>39161</b>	<b>41741</b>	<b>48166</b>	<b>53083</b>
<b>5. Public Debt Receipts</b>	<b>11108</b>	<b>11363</b>	<b>20207</b>	<b>55234</b>	<b>18517</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	10295	11389	19942	54311	17622
Net transactions under Ways and Means advances and Overdrafts	435	(-593)	0	268	435
Loans and Advances from Government of India	378	567	265	655	460
<b>6. Total receipts in the Consolidated Fund(4+5)</b>	<b>46325</b>	<b>50524</b>	<b>61948</b>	<b>103400</b>	<b>71600</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts<sup>9</sup></b>	<b>2145</b>	<b>1698</b>	<b>0</b>	<b>7553</b>	<b>1757</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>48470</b>	<b>52222</b>	<b>61948</b>	<b>110953</b>	<b>73357</b>

<sup>7</sup> Figures in parenthesis indicate percentage to Revenue Receipts.<sup>8</sup> Figures in parenthesis indicate percentage to Tax revenue.<sup>9</sup> 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	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part B. Expenditure/ Disbursement</b>					
<b>10. Revenue Expenditure<sup>10</sup></b>	<b>41641(95)</b>	<b>46614(93)</b>	<b>50073(85)</b>	<b>55296(55)</b>	<b>62465(95)</b>
Plan <sup>11</sup>	3135(8)	4913(11)	5311(11)	5966(11)	62465(100)
Non-Plan <sup>11</sup>	38506(92)	41701(89)	44762(89)	49330(89)	
General Services including interest payments <sup>11</sup>	20192(49)	23043(49)	24713(49)	28488(52)	34500(55)
Social Services <sup>11</sup>	11319(27)	13729(29)	14898(30)	15672(28)	15470(25)
Economic Services <sup>11</sup>	9600(23)	9238(20)	9756(20)	10218(18)	11194(18)
Grants in aid and Contributions <sup>11</sup>	530(1)	604(1)	706(1)	918(2)	1301(2)
<b>11. Capital Expenditure<sup>10</sup></b>	<b>2201(5)</b>	<b>3118(6)</b>	<b>3059(5)</b>	<b>4346(4)</b>	<b>2352(4)</b>
Plan <sup>12</sup>	2011(91)	2939(94)	2733(89)	3929(90)	2352(100)
Non-Plan <sup>12</sup>	190(9)	179(6)	326(11)	417(10)	
General Services <sup>12</sup>	219(10)	252(8)	253(8)	249(6)	180(8)
Social Services <sup>12</sup>	930(42)	795(26)	828(27)	1087(25)	916(39)
Economic Services <sup>12</sup>	1052(48)	2071(66)	1978(65)	3010(69)	1256(53)
<b>12. Disbursement of Loans and Advances<sup>10</sup></b>	<b>165(0.37)</b>	<b>270(0.54)</b>	<b>5969(10)</b>	<b>41364(41)</b>	<b>760(1)</b>
<b>13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)</b>	<b>44007</b>	<b>50002</b>	<b>59101</b>	<b>101006</b>	<b>65577</b>
<b>14. Repayments of Public Debt</b>	<b>3650</b>	<b>3214</b>	<b>3830</b>	<b>4050</b>	<b>7487</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	3393	2931	3515	3722	7152
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	0
Loans and Advances from Government of India	257	283	315	328	335
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>0</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>47657</b>	<b>53216</b>	<b>62931</b>	<b>105056</b>	<b>73064</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>0</b>
<b>18. Public Account disbursements<sup>13</sup></b>	<b>--</b>	<b>--</b>	<b>4218</b>	<b>--</b>	<b>0</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>47657</b>	<b>53216</b>	<b>67149</b>	<b>105056</b>	<b>73064</b>

<sup>10</sup> Figures in parenthesis indicate percentage to total expenditure.

<sup>11</sup> Figures in parenthesis indicate percentage to revenue expenditure.

<sup>12</sup> Figures in parenthesis indicate percentage to capital expenditure.

<sup>13</sup> 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	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Part C. Deficits</b>					
20. Revenue Deficit (1-10)	(-)6537	(-)7591	(-)8550	(-)7311	(-)9455
21. Fiscal Deficit (4 – 13)	(-)8790	(-)10841	(-)17360	(-)47071 <sup>14</sup>	(-)12494
22. Primary Deficit (21-23)	(-)970	(-)1881	(-)7578	(-)35429 <sup>14</sup>	2840
<b>Part D. Other data</b>					
23. Interest Payments (included in the revenue expenditure)	7820	8960	9782	11642	15334
24. Financial Assistance to local bodies etc.	1626	2158	1395	2058	2347
25. Ways and Means Advances/ Overdraft availed (days)	246	315	275	344	313
Ways and Means Advances availed (days)	151	177	218	165	213
Overdraft availed (days)	95	138	57	179	100
26. Interest on Ways and Means Advances/ Overdraft	23	41	28	59	48
27. Gross State Domestic Product (GSDP)	332147	355102	390087	428340	471301
28. Outstanding fiscal liabilities (year end)	102234	112366	128835 <sup>15</sup>	182526	195152
29. Outstanding Guarantees (year end)	61411	66782	56819	20677 <sup>16</sup>	20617
30. Maximum amount guaranteed (year end)	52934	45347	31066	15534	14214
31. Number of incomplete projects	40	34	11	12	40
32. Capital blocked in incomplete projects	588	654	447	435	118
<b>Part E. Fiscal Health Indicators</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	7.25	7.20	6.84	6.48	6.46
Own Non-tax revenue/GSDP	0.96	0.81	0.68	1.37	0.92
Central Transfers/GSDP	1.33	1.32	2.05	2.24	2.25
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	13.25	14.08	15.15	23.58	13.91
Total Expenditure/Revenue Receipts	125.36	128.13	142.33	210.49	123.71

<sup>14</sup> Excluding additional borrowings of ₹5,768.54 crore under UDAY for taking over DISCOMs debt as per GoI's letter No. 40(6)PF-1/2009 Vol. II dated 29<sup>th</sup> March 2016.

<sup>15</sup> Decreased by ₹606 crore through proforma adjustment in respect of the loan already repaid by PUNGRAIN to the State Bank of India in 2003-04 and 2004-05.

<sup>16</sup> Opening Balance differs from previous year's Closing Balance. Reason for difference awaited from the State Government (May 2019).

Particulars	2013-14	2014-15	2015-16	2016-17	2017-18
Revenue Expenditure/Total Expenditure	94.62	93.22	84.72	54.75	95.25
Expenditure on Social Services/ Total Expenditure	27.83	29.05	26.61	16.59	24.99
Expenditure on Economic Services/ Total Expenditure	24.21	22.62	19.85	13.10	20.09
Capital Expenditure/Total Expenditure	5.00	6.24	5.18	4.30	3.59
Capital Expenditure on Social & Economic Services/Total Expenditure	4.50	5.73	4.75	4.06	3.31
<b>III Management of Fiscal Imbalances</b>					
Revenue deficit/GSDP	(-)1.97	(-)2.14	(-)2.19	(-)1.71	(-)2.01
Fiscal deficit/GSDP	(-)2.65	(-)3.05	(-)4.45	(-)10.99*	(-)2.65
Primary deficit/GSDP	(-)0.29	(-)0.53	(-)1.94	(-)8.27*	0.60
Revenue Deficit/Fiscal Deficit	74.37	70.02	49.25	15.53	75.68
Primary revenue balance/GSDP	0.42	0.42	0.37	1.05	1.26
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	30.78	31.64	33.03	42.61	41.41
Fiscal Liabilities/RR	291.23	287.95	310.27	380.38	368.14
<b>V Other Fiscal Health Indicators</b>					
Return on Investment ( <i>per cent</i> )	0.04	0.04	0.04	0.09	0.11
Financial Assets/Liabilities	35.13	34.21	36.49	51.16	49.47

Source: Finance Accounts

\* Excluding additional borrowings of ₹5,768.54 crore under UDAY for taking DISCOMs debt as per GoI's letter No. 40(6)PF-1/2009 Vol. II dated 29<sup>th</sup> March 2016.

**Appendix 1.6**

(Referred to in paragraph 1.3.1.5, page 20)

**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
		(₹ in crore)			
<b>Taxes on Sales, trades, etc.</b>	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	0.66
	2016-17	17586.71	117.41	0.67	0.69
	2017-18	11160.30	130.26	1.17	NA
<b>Taxes on Vehicles</b>	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	4.99
	2016-17	1548.12	15.31	0.99	2.61
	2017-18	1911.20	15.21	0.80	NA
<b>State Excise</b>	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	3.21
	2016-17	4406.01	111.99	2.54	2.01
	2017-18	5135.68	40.67	0.79	NA
<b>Stamp duty and Registration fees</b>	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	2.87
	2016-17	2043.61	16.54	0.81	2.99
	2017-18	2135.13	6.36	0.30	NA

Source: Finance Accounts of relevant years

NA = Not Available

### Appendix 1.7

(Referred to in paragraph 1.8.6, page 42)

#### Statement showing division-wise and bank-wise details in respect of ₹ 562.40 crore lying in various bank accounts as on 31.3.2018

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
1	XEN, Provincial Division, PWD (B&R), Jalandhar Cantt.	44238428	5	HDFC (3), Oriental Bank of Commerce (OBC), Capital Small Finance Bank	16	44238444	0
2	XEN, Construction Division No. 1, PWD (B&R), Jalandhar Cantt.	5340329	4	SBI, Allahabad Bank-1, Allahabad Bank -2, PNB	0	5340329	0
3	XEN, Construction Division No. 2, PWD (B&R), Jalandhar Cantt.	15442487	4	Axis, HDFC, HDFC, ICICI	0	15442487	0
4	XEN, Electrical Division, PWD (B&R), Jalandhar	1624579	2	OBC, SBI	0	1624579	0
5	XEN, Mechanical Division, PWD (B&R), Jalandhar	0	0	No bank balance	85337	85337	0
6	XEN, Central Works Division No. 3, PWD (B&R), Ludhiana	307332	3	HDFC, SBI, PNB	0	307332	0
7	XEN, Central Works Division, PWD (B&R), Jalandhar	9489678	1	HDFC	228	9489906	0
8	XEN, Construction Division No. 2, PWD (B&R), Kapurthala	47103733	8	SBI (4), OBC, HDFC, Kotak Mahindra (KM), Axis	187	47103920	0
9	XEN, Construction Division No. 1, PWD (B&R), Kapurthala	22075852	7	SBI, OBC, Allahabad Bank, Punjab & Sind Bank (P&SB), HDFC, ICICI, Axis	0	22075852	0
10	XEN, Provincial Division, PWD (B&R), Ludhiana	74690019	9	HDFC(3), OBC, ICICI, Axis (2), PNB,	1176	74691195	0
11	XEN, Construction Division No. 1, PWD (B&R), Ludhiana	136799752	9	OBC, Allahabad Bank, HDFC(3), SBI, KM, ICICI, DCB Bank	1998	136801750	0
12	XEN, Construction Division No. 3, PWD (B&R), Ludhiana	23449026	9	HDFC (4), Axis (2), KM, SBI, ICICI	32658	23481684	0
13	XEN, Electrical Division, PWD (B&R), Ludhiana	6489420	1	OBC	0	6489420	0
14	XEN, Horticulture Division, PWD (B&R), Ludhiana	498692	2	IDBI, SBI	0	498692	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
15	XEN, Provincial Division No. 1, PWD (B&R), Patiala	139376972	11	HDFC (4), OBC, AU Bank (2), Bandhan Bank, ICICI, SBI, Indus Ind Bank	42897	139419869	0
16	XEN, Construction Division, PWD (B&R), Patiala	46589026	7	SBI, OBC, Axis, ICICI, HDFC, DCB Bank, KM	20121	46609147	0
17	XEN, Provincial Division No. 2, PWD (B&R), Patiala	51522917	6	Axis, ICICI (2), OBC, HDFC, SBI	5759	51528676	0
18	XEN, Construction Division, PWD (B&R), Nabha	13461733	3	HDFC, OBC, DCB Bank	12342	13474075	0
19	XEN, Construction Division, PWD (B&R), Sirhind	23563962	6	OBC, ICICI, HDFC (2), Allahabad Bank, SBI	455	23564417	0
20	XEN, Construction Division No. 4, PWD (B&R), Ludhiana	2842	3	OBC, ICICI, HDFC	0	2842	0
21	XEN, Construction Division, PWD (B&R), Sri Muktsar Sahib	2565978	8	HDFC (3), OBC, Axis, Andhra Bank, Federal Bank, ICICI	2837	2568815	0
22	XEN, Provincial Division, PWD (B&R), Gurdaspur	167553054	11	HDFC (5), Punjab Gramin Bank, SBI, IDBI, KODAK, P&SB, Indus Ind Bank	0	167553054	0
23	XEN, Construction Division, PWD (B&R), Pathankot	100300671	14	Gramin Bank, State Bank of Patiala (SBOP), Allahabad Bank, Union bank (2), HDFC (3), Indus Ind Bank, SBI (2), OBC, KM, Oriental Bank	25000	100325671	71448
24	XEN, Construction Division, PWD (B&R), Batala	131119026	14	SBI (2), ICICI (2), OBC (3), KM, Allahabad Bank, Axis, IDBI (2), HDFC (2), P&SB	0	131119026	0
25	XEN, Construction Division, PWD (B&R), Mukerian	16601709	5	SBI, OBC (2), HDFC, Axis	1	16601710	0
26	XEN, Provincial Division, PWD (B&R), Mansa	3085052	4	Axis, SBI, SBOP, HDFC	16175	3101227	0
27	XEN, Provincial Division, PWD (B&R), Faridkot	13613696	6	Allahabad Bank, Axis (2), SBI, OBC(2)	21706	13635402	0
28	XEN, Electrical Division, PWD (B&R), Faridkot	4783090	1	OBC	0	4783090	0
29	XEN, Construction Division, PWD (B&R), Gidderbaha	5598412	6	ICICI, Axis (2), HDFC(2), SBI	12048	5610460	0
30	XEN, Construction Division, PWD (B&R), Amritsar	69886521	12	KM (3), SBI, HDFC (5), Indus Ind Bank, IDBI(2)	78	69886599	0



Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
31	XEN, Provincial Division, PWD (B&R), Amritsar	64980714	12	HDFC, Punjab Gramin Bank, IDBI (2), KM (2), Indus Ind Bank(2), OBC (2), Bandhan Bank, SBI	129	64980843	0
32	XEN, Central Works Division No. 1, PWD (B&R), Amritsar	23234366	5	HDFC (2), IDBI, Allahabad Bank, SBI	11178	23245544	0
33	XEN, Construction Division No. 2, PWD (B&R), Amritsar	126273664	10	IDBI, HDFC (4), KM (2), SBI, Allahabad Bank, Indus Ind Bank	0	126273664	0
34	XEN, Electrical Division, PWD (B&R), Amritsar	8665899	3	SBI, HDFC	0	8665899	0
35	XEN, Central Works Division No. 2, PWD (B&R), Amritsar	77001808	11	IDBI, HDFC (3), KM (2), PNB, SBI	229170	77230978	0
36	XEN, Provincial Division, PWD (B&R), Bathinda	86026970	6	HDFC, OBC, Axis, KM, ICICI, Indus Ind Bank	3989	86030959	0
37	XEN, Construction Division No. 2, PWD (B&R), Bathinda	125942197	5	OBC (2), HDFC (3)	7924	125950121	0
38	XEN, Central Works Division No. 1, PWD (B&R), Bathinda	10360969	1	HDFC	0	10360969	0
39	XEN, Central Works Division PWD (B&R), Branch Abohar	22031385	3	HDFC, SBI, AU Small Finance Bank	0	22031385	0
40	XEN, Provincial Division, PWD (B&R), SBS Nagar	32823296	2	HDFC, SBI	28498	32851794	0
41	XEN, Electrical Division PWD (B&R), Branch , Civil Station, Bathinda	30719672	2	SBI (2)	0	30719672	0
42	XEN, Central Works Division No.2, PWD (B&R), Bathinda	420002	1	HDFC,	0	420002	0
43	XEN, Provincial Division, Sangrur	79465263	6	INDIAN BANK, AXIS, HDFC, Indus Ind Bank, SBI, KM.	6138	79471401	0
44	XEN, Construction Division PWD (B&R), Sangrur	2714176	3	PNB, SBI, OBC	0	2714176	0
45	XEN, Electrical Division No.1, PWD (B&R), Patiala	14673558	3	SBI, OBC, IDBI	0	14673558	0
46	XEN, Central Works Division PWD (B&R), Branch Sangrur at Patiala	20095053	4	HDFC (2), SBI, AXIS	0	20095053	0
47	XEN, Central Works Division, PWD (B&R), Patiala	24993642	3	HDFC (2), SBI	0	24993642	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
48	XEN, Construction Division No. 2, PWD (B&R), Branch Mohali at Fatehgarh Sahib	38836294	5	OBC, Allahabad Bank, SBI, Centre Co-operative Bank, P&SB	0	38836294	0
49	XEN, Provincial Division PWD (B&R), SAS Nagar	302783769	12	HDFC (6), KM, Axis, SBI (2), OBC, Indus Ind Bank	65	302783834	0
50	XEN, Construction Division No.1, PWD (B&R), Mohali	41857207	14	HDFC (4), ICICI (2), Axis, Indus Ind Bank (2), SBI, KM (2), IDBI, Allahabad Bank	198	41857405	0
51	XEN, Central Works Division, PWD (B&R), Roopnagar	2163200	2	SBI, IDBI	0	2163200	0
52	XEN, Electrical Division No.1, PWD (B&R), Chandigarh	3678485	1	INDIAN BANK	0	3678485	0
53	XEN, Horticulture Division, PWD (B&R), Patiala	5808909	2	HDFC, AXIS	0	5808909	0
54	XEN, Construction Division, PWD (B&R), Malerkotla	69738494	9	SBI, HDFC(2), AXIS (2), Allahabad Bank, DCB Bank, SBOP, KM	0	69738494	12
55	XEN, Construction Division, PWD (B&R), Barnala	13683209	6	HDFC (2), SBI (2), OBC, ICICI	31	13683240	0
56	XEN, Central Works Division No.1, PWD (B&R), Ludhiana	643417	2	OBC, ICICI	0	643417	0
57	XEN, Central Works Division, PWD (B&R), SAS Nagar	9663085	5	HDFC (2), PNB, KM Allahabad Bank	0	9663085	0
58	XEN, Electrical Division No. 2, PWD (B&R), Branch Patiala	8843606	2	OBC, HDFC	0	8843606	0
59	XEN, Construction Division, PWD (B&R), Roopnagar	125777964	8	SBI (3), OBC (3), HDFC, AXIS	974	125778938	0
60	XEN, Central Works Division, PWD (B&R), Branch Amritsar at Ferozpur	3199477	2	HDFC, OBC	96	3199573	0
61	XEN, Central Works Division, PWD (B&R), Pathankot	6128630	2	Punjab Gramin Bank, SBI	0	6128630	0
62	Provincial Division PWD (B&R), Hoshiarpur	82809697	5	HDFC (3), PNB, IDBI	0	82809697	0
63	XEN, Construction Division No. 1, PWD (B&R), Hoshiarpur	33932956	9	Allahabad Bank, Axis, ICICI, IDBI (2), PNB, HDFC, SBI (2)	47	33933003	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
64	XEN, Construction Division No. 2, PWD (B&R), Hoshiarpur	41890338	6	SBI, HDFC (3), IDBI, PNB	86	41890424	0
65	XEN, Central Works Division PWD (B&R), Hoshiarpur	3707246	2	HDFC, OBC	3	3707249	0
66	XEN, Provincial Division PWD (B&R), Ferozepur	42136003	3	HDFC, ICICI, J&K Bank	44724	42180727	0
67	XEN, Construction Division No. 1, PWD (B&R), Branch Ferozepur	82575943	6	HDFC (2), AXIS (2), OBC, J&K bank	207	82576150	0
68	XEN, Construction Division PWD (B&R), Branch Fazilka	25079594	5	Canara Bank (CB), OBC (2), HDFC, Centre Co-operative Bank	8	25079602	0
69	XEN, Central Works Division PWD (B&R), Branch Ferozepur	6348684	2	OBC, AXIS	34366	6383050	0
70	XEN, Provincial Division PWD (B&R), Chandigarh	16044673	1	HDFC	0	16044673	0
71	XEN, Panchayati Raj Division (PRD), Ferozepur	71192612	6	AXIS (3), HDFC, Indus Ind Bank, P&SB	43383	71235995	47090
72	XEN, PRD (C&M), Hoshiarpur	68089224	8	IDBI (3), AXIS (2), HDFC (2), Punjab Gramin Bank	0	68089224	0
73	XEN, PRD (C&M), Gurdaspur	117696349	6	AXIS (2), HDFC, Union Bank, KM, Indus Ind Bank	13961	117710310	0
74	XEN, PRD, Faridkot	15525765	3	IDBI (2), HDFC	400	15526165	93
75	XEN, PRD, Fatehgarh Sahib	9989916	3	Andhra Bank (2), HDFC	2951	9992867	0
76	XEN, PRD (C&M), Kapurthala	29232777	4	AXIS (2), IDBI, HDFC	0	29232777	0
77	XEN, PRD, Rupnagar	18845913	2	Bank of Baroda (BoB) (2)	5341	18851254	0
78	XEN, PRD, Sangrur	40973322	9	HDFC (2), IDBI, AXIS, INDIAN BANK, SBOP, KM, Central Bank, Indus Ind Bank	8695	40982017	0
79	XEN, PRD, Patiala	50172505	5	AXIS (2), HDFC, OBC, Bandhan Bank	3907	50176412	0
80	XEN, PRD, Tarn Taran	26759020	5	HDFC (2), AXIS (2), Indus Ind Bank	0	26759020	0
81	XEN, PRD, Jalandhar	19941811	3	AXIS (2), HDFC	0	19941811	0
82	XEN, PRD, Bathinda	36459760	3	AXIS, HDFC, IDBI	12975	36472735	0
83	XEN, PRD, Ludhiana	26691617	7	HDFC, OBC, AXIS, Indian Overseas Bank (IoB), IDBI, Indus Ind Bank, Federal Bank	0	26691617	0
84	XEN, PRD, Moga	10733568	2	AXIS, IOB	0	10733568	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
85	XEN, PRD, SBS Nagar	22278292	1	BoB	0	22278292	0
86	XEN, PRD (PW), SAS Nagar	253601301	5	Indus Ind Bank, PNB, OBC, HDFC, ICICI	5398	253606699	0
87	XEN, PRD, Muktsar	128110524	4	AXIS (2), OBC, HDFC	0	128110524	0
88	XEN, Sidhwan Canal Division, Ludhiana	39777042	1	HDFC	0	39777042	0
89	XEN, Faridkot Canal Division, Faridkot	580276	2	HDFC (2)	45787	626063	0
90	Ropar Head Works Division, Ropar	3293145	2	HDFC, SBI	10	3293155	0
91	XEN, Bathinda Canal Division, Bathinda	25328715	7	HDFC (2), ICICI, OBC (2), SBP, Indus Ind Bank	0	25328715	0
92	XEN, Bist Doab Division, Jalandhar`	3261804	2	HDFC, SBP	1887049	5148853	0
93	XEN, Lehal Division (IB), Patiala	3492485	2	Co-operative Bank Patiala, HDFC	0	3492485	0
94	XEN, Mansa Canal Division, Jawaharke	17538196	2	HDFC (2)	0	17538196	0
95	XEN, Patiala Drainage Division, Patiala	38822813	1	HDFC	0	38822813	0
96	XEN, Drainage Construction Division, Faridkot at Gidderbaha`	27981867	3	HDFC (2), Axis	181813	28163680	0
97	XEN, Drainage Construction Division, Faridkot	411239	1	HDFC	0	411239	0
98	XEN, Mansa Drainage Division, Mansa	195263	1	HDFC	1145922	1341185	0
99	XEN, Jalandhar Drainage Division, Jalandhar	2595607	2	HDFC, Indus Ind Bank	0	2595607	0
100	XEN, Phagwara Drainage Division, Jalandhar	602589	1	HDFC	0	602589	0
101	XEN, Drainage Construction Division, Sangrur	551380	1	HDFC	0	551380	0
102	XEN, Sangrur IB Division, Sangrur	5558672	1	HDFC	5903012	11161684	0
103	XEN, Project No.1, Drainage Division, Gidderbaha	3752762	1	HDFC	0	3752762	0
104	XEN, Amritsar Drainage Division, Amritsar	321868	1	HDFC	0	321868	0
105	XEN, Drainage Construction Division, Amritsar	53922944	1	HDFC	0	53922944	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
106	XEN, Eastern Canal Division, Ferozepur	84022193	2	P&SB, OBC	0	84022193	0
107	XEN, Drainage Division, Ferozepur	24313835	3	HDFC (2), KM	872331	25186166	0
108	XEN, Gurdaspur Division, UBDC, Gurdaspur	94059273	11	Union Bank of India (UBI) (3), Axis (2), HDFC (2), IDBI (2), SBI(2)	42146	94101419	0
109	XEN, Harike Canal Division, Ferozepur	195891303	3	OBC (2), HDFC	3810	195895113	0
110	XEN, Jalandhar Mechanical Drainage Division, Nangal	2336957	1	SBI	5219	2342176	5219
111	XEN, Jandiala UBDC, Division, Amritsar	1041798	3	PNB (2), SBI	11570	1053368	0
112	XEN, Janauri Chohal Cosnstructions Division, Hoshiarpur	162826	1	Punjab Gramin Bank	0	162826	0
113	XEN, Madhopur UBDC Division, Gurdaspur	259637	1	IDBI	59817	319454	0
114	XEN, Rajasthan Feeder Division, Ferozepur	207551296	6	OBC (5), HDFC	18621	207569917	0
115	XEN WMI Division, Ropar	932920	3	HDFC, Axis, IDBI	0	932920	0
116	XEN, Bari Doab Drainage Division, Amritsar	2384876	1	HDFC	103614	2488490	0
117	XEN, Majitha Division, UBDC, Amritsar	1386653	4	SBI (2), HDFC, PNB	0	1386653	0
118	XEN, Canal Lining Arrear Division, Tarn Taran at Amritsar	1013637	2	HDFC (2)	0	1013637	0
119	XEN, Shah Nahar Extn. Civil Division Hoshiarpur	139376	1	SBI	0	139376	0
120	XEN, Shahnahar Head Works Division Talwara	2045190	2	P&SB, SBI	0	2045190	0
121	XEN, Golewala Drainage Division, Ferozepur	13582949	1	IDBI	0	13582949	0
122	Joint Director, IPRI, Amritsar	0	0	No bank balance	33981	33981	0
123	XEN, Abohar Canal Division, Abohar	22417572	2	Axis (2)	2336	22419908	0
124	XEN, Canal Lining Division, Abhojar	1543837	2	HDFC (2)	49200	1593037	0
125	XEN, Hoshiarpur Drainage Division, Hoshiarpur	24478	1	HDFC	0	24478	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
126	LAO Drainage Circle, Patiala	2968529	3	SBI, HDFC, Vijay Bank	0	2968529	0
127	XEN, Drainage Division, Patiala	50172505	5	Axis (2), HDFC, OBC, Bandhan Bank	3907	50176412	0
128	XEN, Panchayati Raj (PR) Division, Mohali.	253601301	5	PNB, OBC, Indus Ind Bank, HDFC, ICICI	5398	253606699	0
129	XEN, Water Supply and Sanitation Division (WSSD), Amritsar -3	5950029	3	PNB (2), SBI	0	5950029	0
130	XEN, WSSD, Amritsar-1	7129425	7	YES BANK, SBI, PNB (5)	636	7130061	0
131	XEN, WSSD, Amritsar-2	15018145	2	PNB, SBI	163	15018308	17696
132	XEN, WSSD, Tarn Taran-1	12370715	5	PNB, SBI, HDFC, AXIS (2)	45137	12415852	0
133	XEN, WSSD, Bathinda-1	26442634	2	PNB, SBI	60447	26503081	0
134	XEN, WSSD, Bathinda- 3	2101507	5	OBC, HDFC, AXIS, SBI, PNB	47	2101554	0
135	XEN, WSSD, Bathinda- 2	7092138	6	AXIS, SBI (3), PNB, OBC	6585	7098723	137139
136	XEN, WSSD, Faridkot	26208966	2	PNB, SBOP	41034	26250000	0
137	XEN, WSSD, Mukatsar-2	6087468	2	SBI, PNB	82543	6170011	0
138	XEN, WSSD, Malerkotla	4920482	7	OBC (3), SBI, PNB, SBOP (2)	0	4920482	0
139	XEN, WSSD, Malout	10600263	2	PNB, SBI	3253	10603516	0
140	XEN, WSSD, Fatehgarh	13544917	7	SBOP (4), PNB (2), AXIS	0	13544917	0
141	XEN, WSSD, Ferozepur-1	17627602	3	PNB, SBI, OBC	1151	17628753	598148
142	XEN, WSSD, Fazilka	13779259	4	SBI (2), PNB (2)	198286	13977545	0
143	XEN, WSSD, Abohar	17103578	2	SBI, PNB	1957	17105535	0
144	XEN, WSSD, Ferozepur-2	2929073	3	SBI, PNB, IDBI	59	2929132	49000
145	XEN, WSSD, Pathankot	22704771	5	AXIS, PNB, UBI (2), SBI	0	22704771	0
146	XEN, WSSD, Batala	5699046	3	PNB (2), SBI	46960	5746006	0
147	XEN, WSSD, Gurdaspur-1	13065467	2	PNB , SBI	13718	13079185	0
148	XEN, WSSD-2, Hoshiarpur	27063468	2	SBI, PNB	27633	27091101	0
149	XEN, WSSD, Hoshiarpur-1	18986900	2	PNB, SBI	0	18986900	0
150	XEN, WSSD, Talwara	38726858	2	SBI, PNB	378	38727236	0
151	XEN, WSSD, Garshankar	15981038	3	PNB, HDFC, SBI	50	15981088	0
152	XEN, WSSD, Jalandhar-1	5211415	4	PNB (2), SBI, IDBI	0	5211415	0
153	XEN, WSSD, Jalandha-2	2903500	4	PNB, SBI (3)	0	2903500	0

Sr. No.	Name of Division	Amount lying in bank as on 31.03.2018	No. of bank account in which amount is lying	Name of Bank	Amount lying in chest as on 31.03.2018	Closing Balance of Division	Cash in Transit
154	XEN, WSSD, Kapurthala	5490020	11	SBI (2), PNB (4), UCO Bank, IDBI, AXIS, SBOP, CB	80056	5570076	0
155	XEN, WSSD, Ludhiana-3	1126909	3	SBI, IDBI, PNB	0	1126909	0
156	XEN, WSSD, Ludhiana-1	2816669	3	SBI, PNB, IDBI	0	2816669	0
157	XEN, WSSD, Ludhiana 2	7354537	2	PNB, SBI	0	7354537	0
158	XEN, WSSD, Khanna	2018588	1	SBI	871	2019459	0
159	XEN, WSSD, Mansa-1	12690052	5	SBI (4), PNB	4914	12694966	600
160	XEN, WSSD, Mansa-2	3195530	2	PNB, SBI	29544	3225074	0
161	XEN, WSSD, Patiala-2	25650974	8	PNB, AXIS (4), OBC, IDBI, SBI	0	25650974	0
162	XEN, WSSD, Rajpura	13159703	4	SBOP, PNB, AXIS, IDBI	1880	13161583	0
163	XEN, WSSD, Mech. Patiala	3023	3	PNB(3)	0	3023	0
164	XEN, WSSD, Patiala-1	9499235	4	AXIS (2), PNB, SBI	0	9499235	4953450
165	XEN, WSSD, Mohali-1	4396771	1	PNB	0	4396771	0
166	XEN, WSSD, Anandpur Sahib	10135744	5	SBI, ICICI, KM, AXIS, PNB	691	10136435	0
167	XEN, WSSD, Mohali-2	24737137	4	PNB, SBI, AXIS (2)	0	24737137	0
168	XEN, WSSD, Ropar-2	5258316	2	PNB, SBI	0	5258316	0
169	XEN, WSSD, Mohali-3	9585866	3	PNB (2), SBI	0	9585866	0
170	XEN, WSSD, Barnala	10014640	4	SBI, PNB, SBOP, OBC	18712	10033352	0
171	XEN, WSSD, Sangrur	21335989	4	SBI, PNB, Union Bank, Indian Bank	0	21335989	0
172	XEN, WSSD, Moga	15187196	5	AXIS, SBI (2), PNB (2)	0	15187196	0
173	XEN, WSSD, Mukatsar -1	5335124	2	PNB, SBI	37330	5372454	0
174	XEN, WSSD, S.B.S. Nagar	18792188	4	AXIS, SBI, PNB, SBOP	458020	19250208	205960
175	XEN, WSSD, Jalandhar -2	3676283	4	PNB (2), SBI (2)	0	3676283	0
176	XEN, WSSD, Gurdaspur -2	4987326	2	SBI, PNB	2490	4989816	0
177	XEN, WSSD, Pathankot -2	8243685	3	AXIS, SBI, PNB	37622	8281307	62740
178	XEN, WSSD, Patiala-2 (EE-2)	1300559	2	SBI, PNB	0	1300559	0
179	XEN, WSSD, Tarn Taran-2	4341314	5	PNB, SBI, HDFC (2), IDBI	467	4341781	0
180	XEN, WSSD, Ferozpur -2 at Zira	1475082	2	SBI, PNB	203983	1679065	0
181	XEN, WSSD, Batala	3213080	2	SBI, PNB	573	3213653	0
	<b>TOTAL</b>	<b>5605333590</b>	<b>732</b>		<b>12528594</b>	<b>5617862184</b>	<b>6148595</b>

Source: Office of the Accountant General (A&E), Punjab

**Appendix 2.1***(Referred to in paragraphs 2.2.1 and 2.3.8, pages 63 and 71)***Statement of grants/appropriations where savings and surrenders occurred***(₹ in crore)*

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2017-18	Surrendered on 31 March 2018
<b>Voted (Revenue)</b>				
1.	1-Agriculture and Forests	3734.11	1305.11	1305.11
2.	2-Animal Husbandry and Fisheries	36.38	1.50	1.50
3.	3-Co-operation	17.08	7.42	0
4.	4-Defence Services Welfare	17.60	0	0
5.	5-Education	1208.68	0	0
6.	6-Elections	51.99	43.11	43.11
7.	7-Excise and Taxation	174.28	89.71	89.71
8.	8-Finance	349.45	0	0
9.	9-Food and Supplies	510.16	467.32	467.32
10.	10-General Administration	13.53	0	0
11.	11-Health and Family Welfare	700.13	63.44	63.44
12.	12- Home Affairs and Justice	264.63	0	0
13.	13- Industries	261.01	0	0
14.	14- Information and Public Relations	6.77	1.00	1.00
15.	15- Irrigation and Power	1485.25	0	0
16.	16- Labour and Employment	68.10	0	0
17.	17-Local Government, Housing and Urban Development	1537.21	325.00	325.00
18.	18-Personnel and Administrative Reforms	5.21	0	0
19.	19-Planning	167.03	0	0
20.	22-Revenue and Rehabilitation	393.38	148.02	0
21.	23-Rural Development and Panchayats	785.73	0	0
22.	24-Science, Technology and Environment	31.02	29.20	0
23.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	1554.43	670.95	670.95
24.	26-State Legislature	1.21	0	0
25.	27-Technical Education and Industrial Training	59.15	12.94	0
26.	28-Tourism and Cultural Affairs	16.27	0	0
27.	29-Transport	163.89	0	0
28.	30-Vigilance	2.23	0	0
<b>Total</b>		<b>13615.91</b>	<b>3164.72</b>	<b>2967.14</b>



Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2017-18	Surrendered on 31 March 2018
<b>Charged (Revenue)</b>				
29.	1-Agriculture and Forests	0.15	0	0
30.	2-Animal Husbandry and Fisheries	0.01	0	0
31.	3-Co-operation	0.03	0	0
32.	5-Education	1.78	0	0
33.	7-Excise and Taxation	0.05	0	0
34.	9-Food and Supplies	0.06	0	0
35.	10-General Administration	1.58	0	0
36.	11-Health and Family Welfare	0.21	0	0
37.	12- Home Affairs and Justice	4.99	0	0
38.	13- Industries	11.96	0	0
39.	18-Personnel and Administrative Reforms	0.31	0	0
40.	19-Planning	0.02	0	0
41.	21-Public Works	2.06	0	0
42.	22-Revenue and Rehabilitation	0.01	0	0
43.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	0.03	0.01	0.01
44.	26-State Legislature	0.48	0.37	0.37
45.	29-Transport	0.04	0	0
46.	30-Vigilance	0.17	0.13	0.13
<b>Total</b>		<b>23.94</b>	<b>0.51</b>	<b>0.51</b>
<b>Voted (Capital)</b>				
47.	1-Agriculture and Forests	10.01	1.42	1.42
48.	2-Animal Husbandry and Fisheries	20.55	6.16	6.16
49.	3-Co-operation	37.54	0	0
50.	4-Defence Services Welfare	8.41	8.30	8.30
51.	5-Education	256.41	0	0
52.	8-Finance	12.32	0	0
53.	9-Food and Supplies	1385.07	0	0
54.	10-General Administration	21.04	0	0
55.	11-Health and Family Welfare	128.84	109.93	109.93
56.	12- Home Affairs and Justice	89.85	36.69	36.69
57.	13- Industries	10.89	0	0
58.	14- Information and Public Relations	0.21	0.21	0.21
59.	15-Irrigation and Power	589.77	0	0
60.	16- Labour and Employment	5.00	0	0

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2017-18	Surrendered on 31 March 2018
61.	17-Local Government, Housing and Urban Development	1287.16	619.62	619.62
62.	18-Personnel and Administrative Reforms	0.50	0	0
63.	19-Planning	235.71	0	0
64.	21-Public Works	717.78	0	0
65.	22-Revenue and Rehabilitation	0.01	0	0
66.	23-Rural Development and Panchayats	259.32	0	0
67.	24-Science, Technology and Environment	4.06	4.02	0
68.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	228.77	188.72	188.72
69.	27-Technical Education and Industrial Training	69.96	60.66	0
70.	28-Tourism and Cultural Affairs	110.81	0	0
71.	29-Transport	0.51	0	0
72.	30-Vigilance	0.40	0	0
<b>Total</b>		<b>5490.90</b>	<b>1035.73</b>	<b>971.05</b>
<b>Charged (Capital)</b>				
73.	8-Finance	60.06	0	0
<b>Total</b>		<b>60.06</b>	<b>0</b>	<b>0</b>
<b>Grand Total</b>		<b>19190.81</b>	<b>4200.96</b>	<b>3938.70</b>

Source: Appropriation Accounts

**Appendix 2.2***(Referred to in paragraph 2.3.3.4, page 68)***Non-inclusion of expenditure relating to a new service in  
Schedule of New Expenditure in Annual Financial Statements during 2017-18***(₹ in crore)*

<b>Sr. No.</b>	<b>Grant No.</b>	<b>Classification</b>	<b>Amount</b>
1	5	2202-01-111-01-31-Grant-in-Aid General (Salary)	247.00
2	5	2202-01-111-03-31- Grant-in-Aid General (Salary)	31.36
3	5	2202-01-112-01-36- Grant-in-Aid General (Non-Salary)	114.00
4	5	2202-01-789-05-36- Grant-in-Aid General (Non-Salary)	1.28
5	7	2040-01-800-07-99-31- Grant-in-Aid General (Salary)	1.00
6	7	2040-01-800-07-99-36- Grant-in-Aid General (Non Salary)	69.00
7	8	2075-190-01-99-31-Grant-in-Aid General (Salary)	4.36
8	8	2075-190-01-99-36-Grant-in-Aid General (Non-Salary)	795.64
9	9	3456-102-98-01-13-Office Expenses	5.00
10	11	2210-01-110-68-99-21-Supplies and Material	5.00
11	12	2055-109-05-99-31- Grant-in-Aid General (Salary)	1.00
12	12	2055-109-05-99-36- Grant-in-Aid General (Non Salary)	7.00
13	15	4705-201-19-51-53-Major Works	5.53
14	15	4711-03-789-41-99-53-Major Works	1.11
15	17	4217-60-051-12-99-53-Major Works	200.00
16	17	4217-60-789-10-00-53-Major Works	1.28
17	17	2216-02-800-04-99-50-Other Charges	19.25
18	17	2216-02-789-04-99-50- Other Charges	5.75
19	22	2029-190-01-99-31- Grant-in-Aid General (Salary)	5.00
20	22	2029-190-01-99-36- Grant-in-Aid General (Non Salary)	80.00
21	23	4515-103-23-53-53-Major Works	5.63
22	23	4515-103-41-99-53-Major Works	16.50
23	23	4515-789-45-99-53-Major Works	7.90
24	23	4515-789-46-99-53-Major Works	8.50
25	25	4235-02-101-02-99-53-Major Works	14.00
26	27	4250-789-04-00-52-Machinery and Equipment	3.20
27	27	4250-789-04-00-53-Major Works	3.20
28	27	4250-800-04-00-52-Machinery and Equipment	6.80

<b>Sr. No.</b>	<b>Grant No.</b>	<b>Classification</b>	<b>Amount</b>
29	27	4250-800-04-00-53-Major Works	6.80
30	29	2041-800-02-99-31-Grant-in-Aid General (Salary)	7.20
31	29	2041-800-02-99-36-Grant-in-Aid General (Non-Salary)	92.80
<b>Total</b>			<b>1772.09</b>

Source: Demand for grants

### Appendix 2.3

(Referred to in paragraph 2.3.5, page 69)

#### Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	1-Agriculture and Forests	8.34	2402-00-102-06-Scheme for Soil and Water Conservation on Watershed Areas in Kandi Non-Project Area
2.	5-Education	205.36	2071-01-109-01-Pensions to Employees of State Aided Educational Institutions (Schools)
3.	8-Finance	14.98	2235-60-200-02-Ex-Gratia payments to families of Ministers, Government servants etc. Dying in Harness
4.		2430.16	2049-01-200-22-Interest on loans from State Bank of India and other banks for food procurement Operations, 01-Interest on Legacy Cash Credit Accounts
5.	11-Health and Family Welfare	116.54	2210-05-105-01-Government Medical College, Amritsar
6.		22.44	2210-06-101-26-National Rural Health Mission
7.		6.99	2210-06-789-18- National Rural Health Mission
8.	15-Irrigation and Power	2.52	2701-80-799-Suspense
9.		2.30	4700-02-799-Suspense
10.		2.69	4711-03-799-Suspense
11.	17-Local Government, Housing and Urban Development	1.84	3604-00-200-10-Grants for service provider to elementary teachers training teachers as regular services in their pay scales in Rural Areas
12.	21-Public Works	3.39	2215-01-799-Suspense
13.		50.65	3054-797-01-Amount transferred to subvention from Central Road fund
14.		2.22	3054-799-Suspense
15.		7.73	4059-80-051-13- Mini Secretariat
16.		1.08	4215-01-102-30-Installation of 561 Reverse Osmosis Plants in the State (NABARD Aided)
17.		146.84	2059-80-001-07-Establishment Charges paid to Public Health Department for works done by that Department
18.		7.08	2059-80-799-Suspense
19.		141.29	3054-80-001-01-Establishment charges transferred on pro-rata basis to the Major Head 3054-Roads and Bridges

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
20.	23-Rural Development and Panchayats	13.69	2501-01-001-09-Integrated Watershed Management Programme
21.		5.12	2501-01-001-12-National Rural Livelihood Mission
22.		5.12	2501-01-789-06- National Rural Livelihood Mission
23.	29-Transport	1.06	3055-797-02Amount transferred to General Reserve Fund
	<b>Total</b>	<b>3199.43</b>	

Source: Appropriation Accounts

### Appendix 2.4

(Referred to in paragraph 2.3.6, page 70)

#### 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	Supplementary provision
<b>A-Revenue (Voted)</b>				
1.	1-Agriculture and Forests	10577.34	6923.03	79.79
2.	4-Defence Services Welfare	73.86	58.87	2.62
3.	5-Education	10163.58	9317.26	362.36
4.	9-Food and Supplies	718.49	213.28	4.96
5.	10-General Administration	290.76	287.50	10.27
6.	11-Health and Family Welfare	3437.05	2827.62	90.70
7.	12-Home Affairs and Justice	6519.07	6434.38	179.94
8.	13-Industries	313.95	56.24	3.30
9.	14-Information and Public Relations	41.80	38.75	3.72
10.	15-Irrigation and Power	3890.91	2499.81	94.15
11.	22-Revenue and Rehabilitation	1408.31	1026.66	11.72
12.	23-Rural Development and Panchayats	1264.65	531.69	52.77
<b>Total</b>		<b>38699.77</b>	<b>30215.09</b>	<b>896.30</b>
<b>B-Capital (Voted)</b>				
13.	12-Home Affairs and Justice	175.07	99.58	14.36
14.	21-Public Works	1831.39	1437.22	323.61
<b>Total</b>		<b>2006.46</b>	<b>1536.80</b>	<b>337.97</b>
<b>C-Revenue (Charged)</b>				
15.	5-Education	33.82	33.41	1.38
<b>Total</b>		<b>33.82</b>	<b>33.41</b>	<b>1.38</b>
<b>Grand Total</b>		<b>40740.05</b>	<b>31785.30</b>	<b>1235.65</b>

Source: Appropriation Accounts

**Appendix 2.5**

(Referred to in paragraph 2.3.7, page 70)

**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
	<b>01-Agriculture and Forests</b>						
1.	2401-00-001-01-Direction	186.31	0	7.82	194.13	184.83	9.30
2.	2401-00-789-32-Support to State Extension Programme for extension reforms	5.80	0	1.76	7.56	3.63	3.93
3.	2401-00-789-35- Sub Mission on agriculture mechanization	4.00	1.93	19.36	25.29	2.40	22.89
4	2402-00-001-01-Direction and Administration	51.21	0	2.71	53.92	49.22	4.70
5	2406-01-001-01- Direction and Administration	134.76	0	6.96	141.72	133.96	7.76
6	2401-00-103-16-01-Seed Village Programme (Punjab Seed Corporation)-	0.01	0	1.90	1.91	0	1.91
7	2401-00-105-17-Paramparagat Krishi Vikas Yojana	1.17	0	2.32	3.49	0	3.49
8	2401-00-109-20-Grants-in-Aid to Punjab Agriculture University for preparation of District Irrigation Plans-	0	0	1.20	1.20	0	1.20
9	2401-00-789-36-Paramparagat Krishi Vikas Yojana	0.83	0	1.18	2.01	0	2.01
	<b>02-Animal Husbandry and Fisheries</b>						
10	2403-00-001-01- Direction and Administration	404.60	0	1.67	406.27	385.11	21.16
11	2405-00-101-20-Integrated Development and Management of Fisheries	0.48	0	3.33	3.81	0	3.81
12	4403-00-101-03-Assistance to States for Control of animal diseases-creation of diseases free zone	0.68	0	1.55	2.23	0	2.23
	<b>03-Co-operation</b>						
13	6404-00-195-02-Loans to the Punjab State Co-operative Milk Producers Federation limited (Milkfed)-	0	0	21.08	21.08	0	21.08
14	6425-00-190-08-Loans to Co-operative Sugar Mills for installation and Modernization of co-operative Sugar Mills	0	0	10.44	10.44	0	10.44
	<b>07-Excise and Taxation</b>						
15	2040-00-001-01-Direction and Administration	133.15	0	7.24	140.39	129.97	10.42
	<b>09-Food and Supplies</b>						
16	3456-00-001-01-Direction	155.64	0	1.24	156.88	150.31	6.57
17	3456-00-102-98-07-Deveolpment of hosting of website	0	1.13	2.58	3.71	0.70	3.01
18	3456-00-102-98-09-Annual Technical Support for application software and website	0	1.22	2.00	3.22	0.11	3.11



Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving
19	3456-00-102-98-01-Purchase of computer related hardware	5.00	0	5.04	10.04	0	10.04
20	3456-00-102-98-03-computer stationery and consumable items	0	0.31	1.84	2.15	0	2.15
21	3456-00-102-98-05-Manpower	0	2.29	2.00	4.29	0	4.29
	<b>11-Health and Family Welfare</b>						
22	2210-01-110-07-Medical relief to Other Hospitals and Dispensaries	524.83	0	3.24	528.07	483.79	44.28
23	2210-01-110-56-National Rural Health Mission	306.24	90.70	95.88	492.82	272.95	219.87
24	2210-01-789-06- National Rural Health Mission	144.11	0	87.80	231.91	129.75	102.16
25	2210-03-103-01-Primary Health Centre	225.40	0	1.18	226.58	207.83	18.75
26	2210-01-110-67-Seed corpus of Hepatitis-C Relief fund	0.68	0	16.32	17.00	0	17.00
27	2210-01-789-22-Medical insurance for poor people	0	0	16.00	16.00	0	16.00
28	4210-03-105-22-02-Burn Injuries Ward	0	0	2.08	2.08	0	2.08
29	4210-03-105-25-01- Burn Injuries Ward	0	0	2.08	2.08	0	2.08
30	4210-03-789-23-01-Upgradation due to increase in MBBS seats	0	0	2.69	2.69	0	2.69
	<b>12-Home Affairs and Justice</b>						
31	2014-00-105-02-subordinate courts	168.46	0	3.44	171.90	166.27	5.63
32	2055-00-101-01-Criminal investigation department	302.97	0	11.57	314.54	296.70	17.84
33	2055-00-104-01-Special police	1102.65	9.82	41.86	1154.33	1102.09	52.24
34	2055-00-113-01-Police Hospitals	14.71	0	1.07	15.78	13.88	1.90
35	2055-00-114-01-Police wireless and computer staff	183.07	0	10.22	193.29	182.06	11.23
36	2056-00-101-01-Central Jails	123.69	0	2.67	126.36	121.82	4.54
	<b>15-Irrigation and Power</b>						
37	2700-02-001-01-Direction	290.97	0	30.00	320.97	280.42	40.55
	<b>17-Local Government, Housing and Urban Development</b>						
38.	2216-02-190-01-Assistance to PUDA	450.00	0	63.83	513.83	366.94	146.89
39.	3604-00-200-20-Grants for service providers to elementary teachers training teachers as regular service in their pay scales in urban areas	0	0	3.99	3.99	0	3.99
40.	3604-00-200-27-Punjab Municipal infrastructure development fund	0	0	35.00	35.00	0	35.00
41	4217-60-800-53-National River conservation programme	13.60	0	30.81	44.41	0	44.41

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving
42	4217-60-789-32-Prevention of pollution of River in the State now renamed as national River conservation	6.40	0	14.50	20.90	0	20.90
	<b>22-Revenue and Rehabilitation</b>						
43	2030-02-101-01-Cost of Stamps	10.00	0	12.00	22.00	0	22.00
44	2053-00-093-01-District establishments	278.59	0	8.85	287.44	275.53	11.91
45	2053-00-800-05-Honorarium to Lambardars	55.09	0	13.26	68.35	54.34	14.01
	<b>25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes</b>						
46	2225-01-789-11-01- Funds at the disposal of DC	12.86	0	8.57	21.43	8.39	13.04
47	2235-02-101-06-Financial Assistance to disabled persons	57.00	0	20.77	77.77	42.76	35.01
48	2235-02-102-06-Integrated child development services honorarium to Anganwadi workers and helpers	127.83	0	12.17	140.00	125.45	14.55
49	2235-02-789-10-Financial Assistance to disabled persons	57.00	0	20.77	77.77	43.32	34.45
50	2235-60-102-01-Old age pension	444.65	0	179.89	624.54	350.32	274.22
51	2235-60-789-03- Old age pension	435.00	0	180.23	615.23	345.88	269.35
52	2225-01-789-03-Capital Subsidy under bank Tie-up loaning programme to BPL SC through Punjab SC land Development and Finance	5.00	0	5.00	10.00	0	10.00
53	2225-01-789-59-Implementaion of protection of Civil Rights Act 1955 and the SC & ST Prevention of Atrocities Act 1989	5.00	0	2.31	7.31	0	7.31
54	2225-01-789-66-Prematric scholarship for SC students studying in Class IX & X	0.70	0	18.68	19.38	0	19.38
55	2236-80-101-01-National Nutrition Mission	0	0	6.07	6.07	0	6.07
56	4225-01-789-08-Pradhan Mantri Adarsh Gram Yojana	10.00	0	7.42	17.42	2.64	14.78
	<b>27-Technical Education and Industrial Training</b>						
57	2230-03-001-01-Directorate of Industrial Training	150.93	0	3.41	154.34	147.52	6.82
58	2230-03-800-01-Reimbursement to transport department/Pepsu Road Transport Corporation in lieu of free concessional travel facilities to students	14.78	0	2.22	17.00	12.52	4.48
59	2230-03-789-18-Skill development Mission	0	0	2.70	2.70	0	2.70
	<b>Total</b>	<b>6605.85</b>	<b>107.40</b>	<b>1085.77</b>	<b>7799.02</b>	<b>6073.41</b>	<b>1725.61</b>

Source: Appropriation Accounts

### Appendix 2.6

(Referred to in paragraph 2.3.8, page 71)

#### Detail of grants in which savings exceeding ₹ 10 crore were not surrendered (₹ in crore)

Sr. No.	Number and Name of Grant/Appropriation	Saving
<b>Revenue (Voted)</b>		
1.	4-Defence Services Welfare	17.60
2.	5-Education	1208.68
3.	8-Finance	349.45
4.	10-General Administration	13.53
5.	12-Home Affairs and Justice	264.63
6.	13-Industries	261.01
7.	15-Irrigation and Power	1485.25
8.	16-Labour and Employment	68.10
9.	19-Planning	167.03
10.	23-Rural Development and Panchayats	785.73
11.	28-Tourism and Cultural Affairs	16.27
12.	29-Transport	163.89
<b>Total</b>		<b>4801.17</b>
<b>Revenue (Charged)</b>		
13.	13-Industries	11.96
<b>Total</b>		<b>11.96</b>
<b>Capital (Voted)</b>		
14.	5-Education	256.41
15.	10-General Administration	21.04
16.	13-Industries	10.89
17.	15-Irrigation and Power	589.77
18.	19-Planning	235.71
19.	21-Public Works	717.78
20.	23-Rural Development and Panchayats	259.31
21.	28-Tourism and Cultural Affairs	110.81
<b>Total</b>		<b>2201.72</b>
<b>Grand total</b>		<b>7014.85</b>

Source: Appropriation Accounts

**Appendix 2.7***(Referred to in paragraph 2.3.8, page 71)***Detail 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	Saving	Saving surrendered	Saving not surrendered
1	2	3	4	5 (3-4)
<b>Revenue (Voted)</b>				
1.	1-Agriculture and Forests	3734.10	1305.11	2428.99
2.	2-Animal Husbandry and Fisheries	36.38	1.50	34.88
3.	7-Excise and Taxation	174.28	89.71	84.57
4.	9-Food and Supplies	510.17	467.32	42.85
5.	11-Health and Family Welfare	700.13	63.44	636.69
6.	17-Local Government, Housing and Urban Development	1537.21	325.00	1212.21
7.	22-Revenue and Rehabilitation	393.37	148.02	245.35
8.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	1554.42	670.95	883.47
9.	27-Technical Education and Industrial Training	59.15	12.94	46.21
<b>Capital (Voted)</b>				
10.	2-Animal Husbandry and Fisheries	20.55	6.16	14.39
11.	11-Health and Family Welfare	128.84	109.93	18.91
12.	12-Home Affairs and Justice	89.85	36.69	53.16
13.	17-Local Government, Housing and Urban Development	1287.16	619.62	667.54
14.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	228.77	188.72	40.05
<b>Total</b>		<b>10454.38</b>	<b>4045.11</b>	<b>6409.27</b>

*Source: Appropriation Accounts*

### Appendix 3.1

(Referred to in paragraph 3.3, page 83)

#### Status of the Accounts and the Separate Audit Reports of the Autonomous Bodies as on 31 March 2018

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	Not available	2014-15 to 2016-17 ( ₹ 469.60 lakh , ₹ 580.57 lakh and ₹680.00 lakh)No. of account = 3	2013-14	04.05.15	10	2013-14	18.04.16	SAR for the year 2010-11 placed in Legislature
2.	Punjab Khadi and Village Industries. Board, Chandigarh	Upto 2021-22	2015-16 and 2016-17 (₹ 467.96 lakh and ₹533.84 lakh) No. of accounts=2	2014-15	05.08.16	13	2014-15	21.02.17	SAR for the year 2011-12 placed in Legislature.
3.	Punjab State Human Rights Commission, Chandigarh	Not available	Nil	-	-	-	2016-17	26.07.2017	SAR for the year 2015-16 placed in Legislature.
4.	Punjab Labour Welfare Board, Chandigarh	Not available	2006-07 to 2016-17 ( ₹ 276.00 <sup>17</sup> lakh) No. of accounts=11	2005-06	10.03.17	128	2005-06	30.05.17	SAR for the year 2002-03 placed in Legislature.
5.	Pushpa Gujral Science City, Kapurthala	Not available	Nil	2016-17	09.01.18	06	2016-17	02.05.18	Not to be placed in State Legislature.
6.	Punjab Building and other Construction Workers Welfare Board	Not available	Nil	2016-17	27.02.18	07	2016-17	05.06.18	SAR for the year 2012-13 placed in Legislature.
7.	Punjab Bus Metro Society	Not available	Nil	2016-17	27.03.18	8	2015-16	25.04.18	Not to be placed in State Legislature.
8	Punjab State Electricity Regulatory Commission	Not available	Nil	2016-17	26.10.17	3	2016-17	09.02.18	SAR for the year 2015-16 placed in Legislature.

Source: Departmental records

Note 1. Delay in submission of Accounts worked out from 30<sup>th</sup> June of respective Balance Sheet Year.

Note 2. As per Section 27(3) of the he Building and other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996, the accounts of the Board shall be audited by the Comptroller and Auditor-General of India annually.

<sup>17</sup> 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, 2014-15: ₹16 lakh; 2015-16: ₹16 lakh and 2016-17: ₹16 lakh.

**Appendix 3.2**

(Referred to in paragraph 3.5, page 84)

**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	10	501.83	Misappropriation/Losses	10	501.83
			Theft	0	0
5-10	2	6.00	Misappropriation/Losses	0	0
			Theft	2	6.00
25 and above	7	12.45	Misappropriation/Losses	6	12.39
			Theft	1	0.06
<b>Total</b>	<b>19</b>	<b>520.28</b>	<b>Misappropriation/Losses</b>	<b>16</b>	<b>514.22</b>
			<b>Theft</b>	<b>3</b>	<b>6.06</b>
			<b>Total</b>	<b>19</b>	<b>520.28</b>

Source: 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 <i>per cent</i>
2.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
3.	Debt sustainability	The Debt sustainability is defined as the ability of the State to service its debt obligation in future and 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.
7.	Net Debt available	Excess of Public Debt receipts over Public Debt repayment and interest payment on Public Debt.