

# **Appendices**



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

<b>A. General Data</b>			
<b>Sr. No.</b>	<b>Particulars</b>	<b>Figures</b>	
1.	Area	50,362 sq km	
2.	Population	3.05 crore	
3.	Density of Population (All India Density= 418.43 persons per Sq. km.)	606.31 persons per Sq. km.	
4.	Population below poverty line (All India Average = 21.92 per cent)	8.26 per cent	
5.	Literacy (as per 2011 census) (All India Average = 73 per cent)	75.80 per cent	
6.	Infant mortality (per 1000 live births) (All India Average = 28 per 1000 live births)	18	
7.	Life Expectancy at birth (All India Average = 69.70 years)	72.8	
8.	Gross State Domestic Product (GSDP) 2021-22 at current prices	₹ 5,84,042 crore	
9.	Per capita GSDP CAGR* (2012-13 to 2021-22)	General Category States Average	9.34 per cent
		Punjab	6.38 per cent
		All India Average	8.86 per cent
10.	GSDP CAGR (2012-13 to 2021-22)	General Category States Average	10.62 per cent
		Punjab	7.77 per cent
		All India Average	10.11 per cent
11.	Population Growth (2012 to 2022)	General Category States Average	11.98 per cent
		Punjab	8.96 per cent
		All India Average	12.12 per cent
12.	Total cropped area	78.18 lakh hectares	
13.	Gross Irrigated area	76.80 lakh hectares	
14.	Percentage of total irrigated area to cropped area	98.23 per cent	

\* Compounded Annual Growth Rate

Source: (i) Economic and Statistical Organisation, Government of Punjab, (ii) Population Projections by National Commission on Population, (iii) Ministry of Health & Family Welfare, GoI, (iv) Ministry of Statistics and Programme Implementation (MoSPI), GoI, (v) Office of the Registrar General & Census Commissioner, India (ORGI) and (vi) Statistical Abstract of Punjab 2021.

<b>B. Financial Data</b>									
Sr. No.	Particulars	Figures (in per cent)							
		2012-13 to 2015-16		2016-17 to 2019-20		2019-20 to 2020-21		2020-21 to 2021-22	
		General Category States	Punjab	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab
	<u>CAGR</u>								
a.	Of Revenue Receipts	13.79	9.01	8.68	8.67	(-)4.12	12.14	25.60	13.21
b.	Of Own Tax Revenue	8.92	5.72	9.15	2.63	(-)4.06	0.19	25.62	24.20
c.	Of Non Tax Revenue	9.80	0.27	15.41	4.30	(-)34.63	(-)37.62	45.46	15.25
d.	Of Total Expenditure	16.32	12.44	6.99	(-)2.20	4.99	(-)2.95	13.96	15.86
e.	Of Capital Expenditure*	25.38	62.27	(-)4.95	(-)25.88	(-)2.09	(-)71.32	25.59	79.58
f.	Of Revenue Expenditure on Education	12.31	8.97	9.26	7.12	(-)0.90	10.79	11.47	6.63
g.	Of Revenue Expenditure on Health	17.22	13.22	11.86	5.73	15.29	10.91	19.71	2.64
h.	Of Salary and Wages	10.50	7.29	9.86	5.08	2.83	1.58	11.23	11.08
i.	Of Pension	12.16	9.50	15.01	5.47	6.48	32.89	11.88	7.73

Source: Finance Accounts

\* Includes Capital Outlay and Loans and Advances disbursed.

## Appendix 1.2

(Referred to in paragraphs 1.4.2 page 9)

Summarised financial position of the Government of Punjab  
as on 31 March 2022

(₹ in crore)

LIABILITIES	As on 31.03.2021	As on 31.03.2022
<b>Internal Debt -</b>	<b>210393.75</b>	<b>220196.34</b>
Market Loans bearing interest	151684.67	165099.00
Market Loans not bearing interest	0.03	0.03
Loans from Life Insurance Corporation of India	--	--
Loans from other Institutions	58709.05	55097.31
Ways and Means Advances and Overdrafts from Reserve Bank of India	--	--
<b>Loans and Advances from Central Government-</b>	<b>12999.91</b>	<b>25094.25</b>
Non-Plan Loans	15.10	12.24
Loans for State Plan Schemes	2270.53	1782.21
Pre 1984-85 Loans	0.30	0.30
Other loans for State	10713.98	23299.50*
<b>Contingency Fund</b>	<b>25.00</b>	<b>25.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>22149.54</b>	<b>22187.70</b>
<b>Deposits</b>	<b>3904.66</b>	<b>4785.10</b>
<b>Reserve Funds</b>	<b>9794.91</b>	<b>12636.52</b>
<b>Suspense and Miscellaneous Balances</b>	<b>157.65</b>	<b>92.86</b>
<b>Remittance Balances</b>	<b>--</b>	<b>--</b>
<b>TOTAL</b>	<b>259425.42</b>	<b>285017.77</b>
ASSETS		
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>70457.79</b>	<b>78467.77</b>
Investments in shares of Companies, Corporations, etc.	19911.84	19899.69
Other Capital Expenditure	50545.95	58568.08
<b>Loans and Advances -</b>	<b>36300.59</b>	<b>37669.67</b>
Loans for Power Projects	744.91	739.70
Other Development Loans	35545.54	36917.86
Loans to Government servants and miscellaneous loans	10.14	12.11
<b>Advances with Departmental Officers</b>	<b>0.42</b>	<b>0.42</b>
<b>Remittance Balances</b>	<b>83.90</b>	<b>75.45</b>
<b>Cash</b>	<b>9247.83</b>	<b>6871.64</b>
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	1131.59	1376.09
Permanent Advances/Cash Imprest)	0.26	0.26
Cash Balance Investments	6710.25	2237.59
Deposits with Reserve Bank of India	194.40	129.76
Investments from Earmarked Funds	1211.33	3127.94
<b>Suspense and Miscellaneous Balances</b>	<b>0.66</b>	<b>130.37</b>
<b>Add difference on account of rounding-off</b>	<b>--</b>	<b>0.02</b>
<b>Deficit on Government Account -</b>	<b>143334.23</b>	<b>161802.43</b>
Add Revenue Deficit of the current year	17296.44	18468.20
Accumulated deficit at the beginning of the year	126037.79	143334.23
<b>TOTAL</b>	<b>259425.42</b>	<b>285017.77</b>

Source: Finance Accounts

\* Includes ₹20,491.41 crore as back-to-back loans from GoI during 2020-22 in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

**Appendix 2.1**

(Referred to in paragraph 2.2, page 18)

**Abstract of receipts and disbursements for the year 2021-22***(₹ in crore)*

<b>Receipts</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Disbursements</b>	<b>2020-21</b>	<b>2021-22</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>Section-A: Revenue</b>					
<b>I-Revenue receipts</b>	<b>69048.18</b>	<b>78168.31</b>	<b>I-Revenue expenditure-</b>	<b>86344.62</b>	<b>96636.51</b>
(i)-Tax revenue	30052.83	37326.86	<b>General services</b>	<b>43253.01</b>	<b>47239.77</b>
(ii)-Non-tax revenue	4152.13	4783.77	<b>Social Services-</b>	<b>21674.90</b>	<b>25334.31</b>
(iii) State's share of Union Taxes and Duties	10638.21	15288.79	-Education, Sports, Art and Culture	11948.73	12712.39
(iv) Non-Plan Grants	0.00	0.00	-Health and Family Welfare	3759.55	3859.61
(v) Grants for State Plan Schemes	0.00	0.00	Water Supply, Sanitation, Housing and Urban Development	1043.01	517.70
(vi) Grants for Centrally Sponsored Plan Schemes	(-)0.48	(-)4.03	-Information and Broadcasting	69.79	255.27
(vii) Grants for Centrally Sponsored Schemes	2880.41	3678.16	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	587.51	670.82
(viii) Finance Commission Grants	11481.23	12435.61	-Labour and Labour Welfare	255.28	274.94
(ix) Other Transfer/ Grants to States/ Union Territories with Legislatures	9843.85	4659.15	-Social Welfare and Nutrition	3969.89	7005.83
			-Others	41.14	37.75
			<b>Economic Services-</b>	<b>15445.40</b>	<b>20203.74</b>
			-Agriculture and Allied Activities	8312.28	10231.78
			-Rural Development	627.88	560.58
			-Irrigation and Flood Control	1009.76	1036.79
			-Energy	2189.41	4382.98

Receipts	2020-21	2021-22	Disbursements	2020-21	2021-22
1	2	3	4	5	6
			-Industry and Minerals	2118.57	2519.08
			-Transport	877.65	1054.73
			-Science, Technology and Environment	11.55	20.31
			-General Economic Services	298.30	397.49
			<b>Grants-in-aid Contributions</b>	<b>5971.31</b>	<b>3858.69</b>
<b>II. Revenue deficit carried over to Section B</b>	<b>17296.44</b>	<b>18468.20</b>	<b>II. Revenue Surplus carried over to Section-B</b>	--	--
<b>Total Section A</b>	<b>86344.62</b>	<b>96636.51</b>		<b>86344.62</b>	<b>96636.51</b>
<b>Section-B : Others</b>					
<b>III-Opening Cash balance including Permanent Advances and Cash Balance Investment</b>	<b>2125.06</b>	<b>9247.83</b>	<b>III Opening Overdraft from Reserve Bank of India</b>	--	--
<b>IV – Misc. Capital Receipts</b>	<b>0.02</b>	<b>0.00</b>	<b>IV-Capital Outlay</b>	<b>4382.32</b>	<b>8009.98</b>
			<b>General Services</b>	<b>210.99</b>	<b>264.42</b>
			<b>Social Services-</b>	<b>2250.80</b>	<b>2910.80</b>
			-Education, Sports, Art and Culture	200.49	195.74
			-Health and Family Welfare	93.80	82.86
			Water Supply, Sanitation, Housing and Urban Development	1887.22	2580.09
			-Information and Broadcasting	0.00	0.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	54.52	35.77
			-Social Welfare and Nutrition	14.76	16.12
			-Other Social Services	0.01	0.22

<b>Receipts</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Disbursements</b>	<b>2020-21</b>	<b>2021-22</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
			<b>Economic Services-</b>	<b>1920.53</b>	<b>4834.76</b>
			-Agriculture and Allied Activities	(-)2.08	0.81
			-Rural Development	214.37	356.00
			-Irrigation and Flood Control	752.63	935.14
			Energy	20.11	154.41
			Industry and Minerals	12.62	16.83
			Transport	587.86	1016.08
			Science Technology and Environment	18.13	7.20
			General Economic Services	316.89	2348.29
<b>V- Recoveries of Loans and Advances</b>	<b>50.37</b>	<b>206.73</b>	<b>V-Loans and Advances Disbursed</b>	<b>955.79</b>	<b>1575.81</b>
-From Power Projects	16.31	5.21	-For Power Projects	0.00	0.00
-From Government Servants	22.43	29.00	-To Government Servants	23.92	30.97
-From others	11.63	172.52	-To Others	931.87	1544.84
<b>VI- Revenue surplus brought down</b>	--	--	<b>VI-Revenue Deficit Brought down</b>	<b>17296.44</b>	<b>18468.20</b>
<b>VII- Public debt receipts</b>	<b>42386.01</b>	<b>39169.85</b>	<b>VII-Repayment of Public Debt</b>	<b>13324.99</b>	<b>17272.92</b>
-External Debt	--	--	-External Debt	--	--
-Internal debt other than ways and means Advances and Overdraft	33595.00	26584.33	-Internal debt other than ways and means Advances and Overdraft	12863.32	16781.74
-Net transactions under Ways and Means Advances	0.00	0.00	-Net transactions under Ways and Means Advances	0.00	0.00
-Net transactions under overdraft	0.00	0.00	-Net transactions under overdraft	0.00	0.00
-Loans and Advances from Central Government	8791.01 <sup>1</sup>	12585.52 <sup>2</sup>	-Repayment of Loans and Advances to Central Government	461.67	491.18

<sup>1</sup> Includes ₹8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

<sup>2</sup> Includes ₹12,132.41 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

Receipts	2020-21	2021-22	Disbursements	2020-21	2021-22
1	2	3	4	5	6
VIII- Appropriation to Contingency fund	Nil	Nil	VIII- Appropriation to Contingency fund	Nil	Nil
IX-Amount transferred to Contingency fund	Nil	Nil	IX-Expenditure from Contingency fund	Nil	Nil
<b>X-Public Account Receipts#</b>	<b>75116.87</b>	<b>91233.63</b>	<b>X-Public Account Disbursement#</b>	<b>74470.97</b>	<b>87659.49</b>
-Small Savings and Provident funds	3228.74	3152.78	-Small Savings and Provident funds	4074.26	3114.62
-Reserve funds	2045.86	3503.06	-Reserve funds	708.10	661.45
-Deposits and Advances	3637.68	7906.11	-Deposits and Advances	3554.40	7025.67
-Suspense and Miscellaneous#	66179.15	76619.49	-Suspense and Miscellaneous#	66050.14	76814.01
-Remittances	25.44	52.19	-Remittances	84.07	43.74
<b>XI-Closing Overdraft from Reserve Bank of India</b>	<b>Nil</b>	<b>Nil</b>	<b>XI-Cash Balance at end</b>	<b>9247.83</b>	<b>6871.64</b>
			Cash in Treasuries and Local Remittances	--	--
			Deposits with Reserve Bank	194.40	129.76
			Other cash balance and Investments	2343.18	4504.29
			Cash Balance Investment	6710.25	2237.59
<b>Total Section-B</b>	<b>119678.34</b>	<b>139858.04</b>		<b>119678.34</b>	<b>139858.04</b>
<b>Total (A+B)</b>	<b>206022.96</b>	<b>236494.55</b>	<b>Total</b>	<b>206022.96</b>	<b>236494.55</b>

Source: Finance Accounts

# Excluding transactions under Major Heads '8671-Departmental Balances' and '8673- Cash Balance Investment Account', which forms part of Cash Balance.

**Appendix 2.2**

(Referred to in paragraphs 2.3.2.1 page 21)

**Time Series data on State Government Finances***(₹ in crore)*

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>53010</b>	<b>62269</b>	<b>61575</b>	<b>69048</b>	<b>78168</b>
(i) Tax Revenue <sup>3</sup>	30423 (57)	31574 (51)	29995 (49)	30053 (44)	37327 (48)
State's Goods and Service Tax <sup>4</sup>	7901 (26)	13273 (42)	12751 (43)	11819 (39)	15542 (42)
Taxes on Sales, Trades etc. <sup>4</sup>	11160 (37)	6572 (21)	5223 (17)	5372 (18)	6869 (18)
State Excise <sup>4</sup>	5136 (17)	5072 (16)	4865 (16)	6164 (20)	6157 (16)
Taxes on vehicles <sup>4</sup>	1911 (6)	1861 (6)	1994 (7)	1472 (5)	2359 (6)
Stamps and Registration fees <sup>4</sup>	2135 (7)	2298 (7)	2258 (8)	2470 (8)	3308 (9)
Land Revenue	91	69	67	68	84
Other Taxes <sup>4</sup>	2089 (7)	2429 (8)	2837 (9)	2688 (9)	3008 (8)
(ii) Non-Tax Revenue <sup>3</sup>	4319 (8)	7582 (12)	6654 (11)	4152 (6)	4783 (6)
(iii) State's share of Union taxes and duties <sup>3</sup>	10617 (20)	12005 (19)	10346 (17)	10638 (15)	15289 (20)
(iv) Grants in aid from GOI <sup>3</sup>	7651 (14)	11108 (18)	14580 (23)	24205 (35)	20769 (27)
<b>2. Misc. Capital Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>73</b>	<b>849</b>	<b>16070</b>	<b>50</b>	<b>207</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>53083</b>	<b>63118</b>	<b>77645</b>	<b>69098</b>	<b>78375</b>
<b>5. Public Debt Receipts</b>	<b>18517</b>	<b>22939</b>	<b>27821</b>	<b>42386<sup>5</sup></b>	<b>39170<sup>6</sup></b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	17622	22325	27674	33595	26584
Net transactions under Ways and Means advances and Overdrafts	435	(-)704	2	0	0
Loans and Advances from Government of India	460	1318	145	8791 <sup>5</sup>	12586 <sup>6</sup>
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>71600</b>	<b>86057</b>	<b>105466</b>	<b>111484</b>	<b>117545</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. Public Account Receipts</b>	<b>47083</b>	<b>64840</b>	<b>66752</b>	<b>75117</b>	<b>91234</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>118683</b>	<b>150897</b>	<b>172218</b>	<b>186601</b>	<b>208779</b>

<sup>3</sup> Figures in parenthesis indicate percentage to Revenue Receipts.<sup>4</sup> Figures in parenthesis indicate percentage to Tax Revenue.<sup>5</sup> Includes ₹8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.<sup>6</sup> Includes ₹12,132 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Part B: Expenditure/ Disbursement</b>					
<b>10. Revenue Expenditure<sup>7</sup></b>	<b>62465</b> <b>(95)</b>	<b>75404</b> <b>(95)</b>	<b>75860</b> <b>(80)</b>	<b>86344</b> <b>(94)</b>	<b>96636</b> <b>(91)</b>
General Services including interest payments <sup>8</sup>	34500 (55)	36931 (49)	38615 (51)	43253 (50)	47240 (49)
Social Services <sup>8</sup>	15470 (25)	18320 (24)	19484 (26)	21675 (25)	25334 (26)
Economic Services <sup>8</sup>	11194 (18)	17888 (24)	14551 (19)	15445 (18)	20204 (21)
Grants in aid and Contributions <sup>8</sup>	1301 (2)	2265 (3)	3210 (4)	5971 (7)	3858 (4)
<b>11. Capital Expenditure<sup>7</sup></b>	<b>2352</b> <b>(4)</b>	<b>2412</b> <b>(3)</b>	<b>17828</b> <b>(19)</b>	<b>4382</b> <b>(5)</b>	<b>8010</b> <b>(8)</b>
General Services <sup>9</sup>	180 (8)	169 (7)	154 (1)	211 (5)	264 (4)
Social Services <sup>9</sup>	916 (39)	1047 (43)	965 (5)	2251 (51)	2911 (36)
Economic Services <sup>9</sup>	1256 (53)	1196 (50)	16709 (94)	1920 (44)	4835 (60)
<b>12. Disbursement of Loans and Advances<sup>7</sup></b>	<b>760</b> <b>(1)</b>	<b>1361</b> <b>(2)</b>	<b>783</b> <b>(1)</b>	<b>956</b> <b>(1)</b>	<b>1576</b> <b>(1)</b>
<b>13. Total of revenue expenditure, capital expenditure and disbursement of loan and advances (10+11+12)</b>	<b>65577</b>	<b>79177</b>	<b>94471</b>	<b>91682</b>	<b>106222</b>
<b>14. Repayments of Public Debt</b>	<b>7487</b>	<b>8611</b>	<b>12618</b>	<b>13325</b>	<b>17273</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	7152	8234	12185	12863	16782
Net transactions under Ways and Means advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	335	377	433	462	491
<b>15. Appropriation to Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>73064</b>	<b>87788</b>	<b>107089</b>	<b>105007</b>	<b>123495</b>
<b>17. Contingency Fund disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18. Public Account disbursements</b>	<b>45526</b>	<b>62272</b>	<b>64328</b>	<b>74471</b>	<b>87659</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>118590</b>	<b>150060</b>	<b>171417</b>	<b>179478</b>	<b>211154</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-)9455</b>	<b>(-)13135</b>	<b>(-)14285</b>	<b>(-)17296</b>	<b>(-)18468</b>
<b>21. Fiscal Deficit (4 – 13)</b>	<b>(-)12494</b>	<b>(-)16059</b>	<b>(-)16826</b>	<b>(-)22584</b>	<b>(-)27847</b>
<b>22. Primary Deficit (-)/ Surplus (+) (21-23)</b>	<b>2840</b>	<b>247</b>	<b>741</b>	<b>(-)4432</b>	<b>(-)8784</b>

<sup>7</sup> Figures in parenthesis indicate percentage to total expenditure.

<sup>8</sup> Figures in parenthesis indicate percentage to revenue expenditure.

<sup>9</sup> Figures in parenthesis indicate percentage to capital outlay.

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in the revenue expenditure)</b>	<b>15334</b>	<b>16306</b>	<b>17567</b>	<b>18152</b>	<b>19063</b>
<b>24. Financial Assistance to local bodies etc.</b>	<b>6163</b>	<b>8864</b>	<b>9883</b>	<b>15022</b>	<b>11900</b>
<b>25. Ways and Means Advances/Overdraft/Special Drawing Facility availed (days)</b>	<b>313</b>	<b>233</b>	<b>227</b>	<b>145</b>	<b>12</b>
Ways and Means Advances availed (days)	213	170	183	145	0
Overdraft/Special Drawing Facility availed (days)	100	63	44	0	12
<b>26. Interest on Ways and Means Advances/Overdraft</b>	<b>48</b>	<b>27</b>	<b>24</b>	<b>6</b>	<b>0</b>
<b>27. Gross State Domestic Product (GSDP)</b>	<b>471014</b>	<b>512510</b>	<b>537031</b>	<b>532555</b>	<b>584042</b>
<b>28. Total Outstanding Debt (year end)</b>	<b>195152</b>	<b>211917</b>	<b>229354</b>	<b>249673<sup>10</sup></b>	<b>261281<sup>11</sup></b>
<b>29. Outstanding Guarantees (year end)</b>	<b>19760</b>	<b>23719</b>	<b>25352</b>	<b>23552</b>	<b>20165</b>
<b>30. Maximum amount guaranteed (year end)</b>	<b>14214</b>	<b>14287</b>	<b>14434</b>	<b>23170</b>	<b>25850</b>
<b>31. Number of incomplete projects</b>	<b>40</b>	<b>53</b>	<b>52</b>	<b>96</b>	<b>86</b>
<b>32. Capital blocked in incomplete projects</b>	<b>118</b>	<b>158</b>	<b>1201</b>	<b>1209</b>	<b>1564</b>
<b>Part E: Fiscal Health Indicators (per cent)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	6.46	6.16	5.59	5.64	6.39
Own Non-tax revenue/GSDP	0.92	1.48	1.24	0.78	0.82
Central Transfers/GSDP	2.25	2.34	1.93	2.00	2.62
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	13.93	15.45	17.59	17.22	18.19
Total Expenditure/Revenue Receipts	123.71	127.15	153.42	132.78	135.89
Revenue Expenditure/Total Expenditure	95.25	95.23	80.30	94.18	90.98
Expenditure on Social Services/ Total Expenditure	24.99	24.46	21.65	26.10	26.59
Expenditure on Economic Services/ Total Expenditure*	20.09	25.78	33.88	19.96	25.06
Capital Expenditure/ Total Expenditure	3.59	3.05	18.87	4.78	7.54
Capital Expenditure on Social & Economic Services/ Total Expenditure	3.31	2.83	18.71	4.55	7.29

<sup>10</sup> Excluding ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

<sup>11</sup> Excluding ₹ 20,491 crore as back-to-back loans from GoI during 2020-22 in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

Particulars	2017-18	2018-19	2019-20	2020-21	2021-22
<b>III Management of fiscal Imbalances</b>					
Revenue deficit /GSDP	(-2.01)	(-2.56)	(-2.66)	(-3.25)	(-3.16)
Fiscal deficit/GSDP	(-2.65)	(-3.13)	(-3.13)	(-4.24)	(-4.77)
Primary deficit (surplus)/GSDP	0.60	0.05	0.14	(-0.83)	(-1.50)
Revenue Deficit/Fiscal Deficit	75.68	81.79	84.90	76.59	66.32
<b>IV Management of Fiscal Liabilities</b>					
Total Outstanding Debt/GSDP	41.43	41.35	42.71	46.88	44.74
Total Outstanding Debt/RR	368.14	340.33	372.48	361.59	334.26
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (per cent)	0.11	0.10	0.02	0.01	0.033
Financial Assets/Liabilities	49.47	47.29	45.12	42.91 <sup>\$</sup>	38.83 <sup>#</sup>

Source: Finance Accounts

\* Including Loans and Advances disbursed.

\$ Calculated after excluding ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

# Calculated after excluding ₹ 20,491 crore as back-to-back loans from GoI during 2020-22 in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

**Appendix 2.3***(Referred to in paragraph 2.4.2.2 (i), page 47)***Statement showing accumulated losses in PSUs in which State Government has equity investment***(₹ in crore)*

<b>Sr. No.</b>	<b>Name of the PSU</b>	<b>GoP equity at close of the year 2021-22</b>	<b>Accumulated Profits (+)/ Losses (-)</b>
1.	Ludhiana Smart City Limited	0.01	(-)0.20
2.	Gulmohar Tourist Complex (Holiday Home) Limited	0.02	(-)5.48
3.	Punjab Scheduled Castes Land Development and Finance Corporation	68.09	(-)26.80
4.	Punjab Water Resource Management and Development Corporation Limited	300.00	(-)212.45
5.	Punjab Financial Corporation	29.31	(-)257.39
6.	PEPSU Road Transport Corporation	307.08	(-)396.20
7.	Punjab State Industrial Development Corporation Limited	78.22	(-)661.62
8.	Punjab State Warehousing Corporation	4.00	(-)554.17
9.	Punjab State Civil Supplies Corporation Limited	3.73	(-)1985.55
10.	Punjab State Grains Procurement Corporation Limited	1.05	(-)3721.91
11.	Punjab State Power Corporation Limited	21709.73	(-)5644.05
<b>Total</b>		<b>22501.24</b>	<b>(-)13465.82</b>

*Source: Finalised accounts of the PSUs upto September 2022*

**Appendix 2.4***(Referred to in paragraph 2.4.2.2 (i), page 47)***PSUs with negative net worth and accumulated losses in which  
Government of Punjab invested as equity***(₹ in crore)*

Sr. No.	Name of Company	Total paid up capital	GoP equity	Net profit after interest, tax and dividend	Accumulated losses	Net worth	GoP loans as on 31 March 2022
1.	Punjab State Grains Procurement Corporation Limited	1.05	1.05	(-)224.05	(-)3721.91	(-)3720.86	6764.37
2.	Gulmohar Tourist Complex (Holiday Home) Limited	0.02	0.02	(-)0.27	(-)5.48	(-)5.46	0
3.	Punjab State Civil Supplies Corporation Limited	3.73	3.73	(-)37.17	(-)1985.55	(-)1981.82	9806.24
4.	Punjab State Industrial Development Corporation Limited	78.22	78.22	22.64	(-)661.62	(-)583.40	0
5.	PEPSU Road Transport Corporation	331.44	307.08	(-)2.67	(-)396.20	(-)64.76	23.75
6.	Ludhiana Smart City Limited	0.01	0.01	(-)0.04	(-)0.20	(-)0.19	0
7.	Punjab State Warehousing Corporation	8.00	4.00	311.53	(-)554.17	(-)519.69	3,474.91
8.	Punjab Financial Corporation	40.39	29.31	(-)0.29	(-)257.39	(-)217.00	9.84
<b>Total</b>		<b>462.86</b>	<b>423.42</b>	<b>69.68</b>	<b>(-)7582.52</b>	<b>(-)7093.18</b>	<b>20079.11</b>

Source: Finalised accounts of the PSUs upto September 2022

Note: Net Profit, Accumulated losses, Net Worth and Paid up Capital is as per latest finalised accounts.

**Appendix 2.5**

(Referred to in paragraph 2.4.2.2 (i), page 47)

**Position of outstanding long term loans extended by  
Government of Punjab to State PSUs as on 31 March 2022**

(₹ in crore)

<b>Sr. No.</b>	<b>Name of the PSU</b>	<b>Amount of outstanding loan</b>
1.	Punjab Agro Foodgrains Corporation Limited	5597.01
2.	Punjab State Grains Procurement Corporation Limited	6764.37
3.	Punjab Water Resources Management and Development Corporation Limited	222.26
4.	Punjab State Civil Supplies Corporation Limited	9806.24
5.	Punjab State Warehousing Corporation	3474.91
6.	PEPSU Road Transport Corporation	23.75
7.	Punjab Financial Corporation	9.84
8.	Punjab State Power Corporation Limited	8.86
<b>Total</b>		<b>25907.24</b>

Source: Information provided by the PSUs

**Appendix 2.6***(Referred to in paragraph 2.4.2.2 (ii), page 48)***Government Investment as per Finance Accounts vis-à-vis records of Public Sector Undertakings***(₹ in crore)*

<b>Sr. No.</b>	<b>Name of the PSU</b>	<b>As per Finance Accounts</b>	<b>As per records of PSUs</b>	<b>Difference</b>
1.	Punjab Agro Industries Corporation Limited	46.23	45.46	(-)0.77
2.	Punjab State Seeds Corporation Limited	3.70	4.51	0.81
3.	Punjab Small Industries and Export Corporation Limited	4.77	49.86	45.09
4.	Punjab Water Resources Management & Development Corporation Limited	206.90	300.00	93.10
5.	Gulmohar Tourist Complex (Holiday Home) Limited	0.00	0.02	0.02
6.	Punjab Tourism Development Corporation Limited	5.40	6.66	1.26
7.	Punjab State Warehousing Corporation	3.92	4.00	0.08
8.	Punjab Scheduled Castes Land Development and Finance Corporation	82.25	68.09	(-)14.16
9.	PEPSU Road Transport Corporation	255.05	307.08	52.03
10.	Punjab Poultry Development Corporation Limited	2.88	3.09	0.21
11.	Amritsar Hotel Limited	0.00	0.02	0.02
12.	Neem Chameli Tourist Complex Limited	0.00	0.02	0.02
13.	Punjab Police Housing Corporation Limited	0.00	0.05	0.05
14.	Amritsar Smart City Limited	0.00	0.01	0.01
15.	Jalandhar Smart City Limited	0.00	0.01	0.01
16.	Ludhiana Smart City Limited	0.00	0.01	0.01
17.	Punjab State Power Corporation Limited	18401.05	21709.73	3308.68
18.	Punjab State Transmission Corporation Limited	0.00	605.88	605.88
	<b>Total</b>	<b>19012.15</b>	<b>23104.50</b>	<b>4092.35</b>

*Source: Finance Accounts and information obtained from the PSUs*

## Appendix 2.7 (A)

(Referred to in paragraph 2.6.2 page 65)

## Actuals and projections of Public Debt

(₹ in crore)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Actuals										
Borrowings	10724	11108	11363	9013*	15283**	18517	22939	27821	34027@	27038#
Growth Rate (per cent)	24.71	3.58	2.30	-20.68	69.57	21.16	23.88	21.28	22.31	-20.54
Repayment of Principal <sup>\$</sup>	3674	3650	3214	3830	4050	6677	7736	11672	12285	15145
Growth Rate (per cent)	37.35	-0.65	-11.95	19.17	5.74	64.86	15.86	50.88	5.25	23.28
Interest Payment	5458	6183	6941	7781	9722	13293	14115	15254	16105	16957
Growth Rate (per cent)	8.02	13.28	12.26	12.10	24.95	36.73	6.18	8.07	5.58	5.29
Projected										
Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Opening Debt Stock	363263	376004	389776	404529	420165	436511	453305	470164	486551	501727
Projected Fresh Borrowings	31029	35609	40864	46896	53818	61761	70877	81339	93345	107122
Growth Rate (per cent)	Projected at annual average growth rate of 14.76 per cent (average of annual growth rates of the last ten years)									
Projected Interest on fresh borrowings	19238	22077	25336	29076	33367	38292	43944	50430	57874	66416
Growth Rate (per cent)	Calculated at 62 per cent of the projected fresh borrowings on the basis of interest to principal ratio at the end of 2021-22									
Projected Repayment of principal	18322	22166	26817	32443	39250	47484	57447	69499	84080	101720
Growth Rate (per cent)	Projected at annual average growth rate of 20.98 per cent (average of annual growth rates of the last ten years)									
Projected Interest Payment	19204	21748	24630	27893	31589	35775	40515	45883	51963	58848
Growth Rate (per cent)	Projected at annual average growth rate of 13.25 per cent (average of annual growth rates of the last ten years)									
Closing Debt Stock	376004	389776	404529	420165	436511	453305	470164	486551	501727	514697

Source: Finance Accounts for actuals

\* Excludes additional borrowings of ₹ 5,597 crore, advanced to PSPCL for taking DISCOMs debt under UDAY.

\*\* Excludes additional borrowings of ₹ 39,951 crore, advanced to food procuring agencies against the legacy amount in the food procurement (₹ 29,920 crore) and to PSPCL for taking DISCOMs debt under UDAY (₹ 10,031 crore).

@ Excludes ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

# Excludes ₹ 12,132 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

\$ During 2017-22, it excludes repayments of borrowings on account of UDAY during 2015-17 and CCL during 2016-17.

### Appendix 2.7 (B)

(Referred to in paragraph 2.6.2 page 65)

#### Actuals and projections of Revenue Receipts, Revenue Expenditure, Revenue Deficit and Interest Payments on Debt

(₹ in crore)

Year	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Actual</b>										
Revenue Receipts	32051	35104	39023	41523	47985	53010	62269	61575	69048	78168
Growth Rate (per cent)	22.17	9.53	11.16	6.41	15.56	10.47	17.47	(-)1.11	12.14	13.21
Revenue Expenditure	39458	41641	46614	50073	55296	62465	75404	75860	86344	96636
Growth Rate (per cent)	19.41	5.53	11.94	7.42	10.43	12.96	20.71	0.60	13.82	11.92
Revenue Deficit	-7407	-6537	-7591	-8550	-7311	-9455	-13135	-14285	-17296	-18468
Interest Payment	5458	6183	6941	7781	9722	13293	14115	15254	16105	16957
Growth Rate (per cent)	8.02	13.28	12.26	12.10	24.95	36.73	6.18	8.07	5.58	5.29
Interest Payment/ Revenue Deficit (per cent)	-74	-95	-91	-91	-133	-141	-107	-107	-93	-92
<b>Projected</b>										
Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Revenue Receipts	87314	97530	108941	121687	135924	151827	169591	189433	211597	236354
Growth Rate (per cent)	<i>Projected at annual average growth rate of 11.70 per cent (average of annual growth rates of the last ten years)</i>									
Revenue Expenditure	107730	120097	133884	149254	166388	185489	206783	230522	256986	286488
Growth Rate (per cent)	<i>Projected at annual average growth rate of 11.48 per cent (average of annual growth rates of the last ten years)</i>									
Revenue Deficit	-20416	-22567	-24943	-27567	-30464	-33662	-37192	-41089	-45389	-50134
Interest Payment	19204	21748	24630	27893	31589	35775	40515	45883	51963	58848
Growth Rate (per cent)	<i>Projected at annual average growth rate of 13.25 per cent (average of annual growth rates of the last ten years)</i>									
Interest Payment/ Revenue Deficit (per cent)	-94	-96	-99	-101	-104	-106	-109	-112	-115	-118

Source: Finance Accounts for actuals

**Appendix 3.1**

(Referred to in paragraph 3.3.1; page 77)

**Statement showing expenditure incurred without budget provision  
(exceeding ₹ one crore)**

Sr. No.	Number and Name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	01-Agriculture	175.00	2401-00-108-22-Subsidy Scheme for Cane Price Payment to the Cane Farmers
2.		605.00	2401-00-800-24-Grants-in-Aid to Punjab Rural Development Board
3.	08-Finance	27.61	2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness
4.		2005.62	6003-00-112-01-Special Drawing Facility on 91 days deposits
5.	09-Food and Supplies	22.43	6408-01-190-02-Loan to Procuring Agencies for funding GAP of Cash Credit Limit (CCL) etc.- 02-Punjab State Grains Procurement Corporation Limited (PUNGRAIN)
6.	15-Water Resources	20.87	2701-01-799-02-Debit to Miscellaneous Advance
7.		3.25	4700-02-799-01-Debit to Stock
8.	21-Public Works	174.37	2059-80-001-07-Establishment Charges paid to Public Health Department for works done by that Department
9.		3.16	2059-80-799-02-Debit to Miscellaneous Advance
10.		57.34	3054-80-001-01-Establishment Charges, Transferred on Pro rata Basis to the Major Head "3054" Roads and Bridges
11.		193.35	3054-80-797-01-Amount Transferred to Subvention from Central Road Fund
12.		2.41	3054-80-799-02-Debit to Miscellaneous Advance
13.		6.62	5054-03-101-02-Bridges on Ropar NurpurBedi Road
14.		1.92	5054-03-337-03-Four Laning of KiratPur Sahib Anandpur Sahib Road
15.		8.17	5054-03-337-04- Improvement of PWD Roads within Municipal Committee Limits.
16.		179.94	5054-03-337-47- Construction of Roads and Bridges 01-Construction of 10 Rural Roads and 1 Bridge Project under (Rural Infrastructure Development Fund)-XXIV (I)
17.		23-Rural Development and Panchayats	1.01
18.	41-Water Supply and Sanitation	4.21	2215-01-799-02-Debit to Miscellaneous Advances.
<b>Total</b>		<b>3,492.28</b>	

Source: Appropriation Accounts

**Appendix 3.2***(Referred to in paragraph 3.3.3; page 78)***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	Supplementary provision	Actual expenditure	Savings out of Original Provision
<b>A-Revenue (Voted)</b>					
1.	5-Education	12865.52	750.54	12565.91	299.61
2.	09-Food and Supplies	440.21	28.56	359.30	80.91
3.	10-General Administration	258.35	14.15	248.61	9.74
4.	11-Health and Family Welfare	3705.49	658.84	3509.47	196.02
5.	23-Rural Development and Panchayats	2019.23	928.51	1994.98	24.25
6.	26-State Legislature	53.92	4.75	53.55	0.37
7.	37-Law and Justice	634.26	36.77	605.49	28.77
8.	38-Medical Education and Research	511.89	9.96	496.74	15.15
9.	40-Sports and Youth Services	146.72	12.00	111.32	35.40
<b>Total</b>		<b>20,635.59</b>	<b>2,444.08</b>	<b>19,945.37</b>	<b>690.22</b>
<b>B-Capital (Voted)</b>					
10.	21-Public Works	1842.18	32.22	1267.73	574.45
11.	27-Technical Education and Training	56.87	3.03	0.07	56.80
12.	35-Housing and Urban Development	0.22	31.81	0.20	0.02
13.	42-Welfare of SC, ST, OBC and Minorities	130.48	8.53	35.77	94.71
<b>Total</b>		<b>2,029.75</b>	<b>75.59</b>	<b>1,303.77</b>	<b>725.98</b>
<b>Grand Total</b>		<b>22,665.34</b>	<b>2,519.67</b>	<b>21,249.14</b>	<b>1,416.20</b>

*Source: Appropriation Accounts*

**Appendix 3.3**

(Referred to in paragraph 3.3.3; page 78)

**Statement showing cases where supplementary provision  
(₹ one crore or more in each case) proved excessive**

(₹ in crore)

Sr. No.	Number and Name of grant	Original provision	Supplementary provision	Total budget	Actual expenditure	Excessive supplementary provision (savings)
<b>A-Revenue (Voted)</b>						
1.	03-Co-operation	119.36	222.48	341.84	230.62	111.22
2.	07-Excise and Taxation	240.60	22.74	263.34	243.17	20.17
3.	12-Home Affairs	7311.96	534.23	7846.19	7555.12	291.07
4.	13-Industries	2115.23	417.85	2533.08	2518.85	14.23
5.	18-Personnel	29.18	3.08	32.26	31.07	1.19
6.	20-Power	1521.03	2869.57	4390.60	4386.47	4.13
7.	22-Revenue and Rehabilitation	1715.12	1250.90	2966.02	2776.34	189.68
8.	25- Social Security, Women and Child Welfare	5060.14	744.76	5804.90	5191.95	612.95
9.	29-Transport	378.04	272.37	650.41	638.55	11.86
10.	30-Vigilance	58.76	8.04	66.80	63.39	3.41
<b>Total</b>		<b>18,549.42</b>	<b>6,346.02</b>	<b>24,895.44</b>	<b>23,635.53</b>	<b>1,259.91</b>
<b>B-Revenue (Charged)</b>						
11.	18-Personnel	8.96	2.39	11.35	9.49	1.86
<b>Total</b>		<b>8.96</b>	<b>2.39</b>	<b>11.35</b>	<b>9.49</b>	<b>1.86</b>
<b>C-Capital (Voted)</b>						
12.	19-Planning	453.82	1917.93	2371.75	2311.27	60.48
<b>Total</b>		<b>453.82</b>	<b>1,917.93</b>	<b>2,371.75</b>	<b>2,311.27</b>	<b>60.48</b>
<b>Grand Total</b>		<b>19,012.20</b>	<b>8,266.34</b>	<b>27,278.54</b>	<b>25,956.29</b>	<b>1,322.25</b>

Source: Appropriation Accounts

### Appendix 3.4

(Referred to in paragraph 3.3.4; page 79)

#### Statement showing unnecessary re-appropriation of funds

(₹ in crore)

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
<b>Grant No. 06- Elections</b>							
1.	2015-00-102-01- Electoral Officers	67.30	0	12.38	79.68	58.79	-20.89
<b>Grant No. 08- Finance</b>							
2.	2049-01-305-02- Expenditure relating to the Issue of New Loans	4.96	0	-1.46	3.50	29.04	+25.54
3.	7610-00-800-11- Wheat Advance	20.00	0	-6.48	13.52	16.77	+3.25
4.	6003-00-108-01- Loans from National Co-operative Development Corporation	6.96	0	6.96	13.92	0	-13.92
<b>Grant No. 09- Food and Supplies</b>							
5.	3456-00-789-02-Smart Ration Card Scheme- 03-To implement Public Distribution System in the State -	108.80	12.22	1.26	122.28	103.11	-19.17
<b>Grant No. 12- Home Affairs</b>							
6.	4055-00-207-18-Better Policing-05- Project of Strengthening of Forensic Science Laboratory for DNA Analysis & Cyber Forensic and related Facilities-	2.50	0	1.46	3.96	0	-3.96
<b>Grant No. 15- Water Resources</b>							
7.	2701-80-800-08-Works Expenditure	50.00	0	10.85	60.85	49.15	-11.70
8.	4700-01-800-08-Works Expenditure	100.00	0	10.00	110.00	63.31	-46.69
9.	4701-02-800-08-Works Expenditure	38.75	0	22.04	60.79	32.26	-28.53
10.	4701-46-800-02-Rehabilitation of Bist Doab Canal System (AIBP)	9.00	0	4.37	13.37	0	-13.37
11.	4701-57-800-01-Concrete Lining of Distributaries and Minors-01-Concrete Lining of Bathinda Distributary System Bibiwala Minor, Mehta Minor and Jai Sing Wala Minor	0.01	0	1.66	1.67	0	-1.67
12.	4701-57-800-02-Reconstruction of Distributaries-08-Rehabilitation of Khemkaran System	0.01	0	2.49	2.50	0	-2.50
13.	4705-00-800-30-Construction of Field Channels of Kandi Canal Stage 1 by Laying Under Ground Pipe Line in the Outlets of Canal (PMKSY)	0.01	0	3.75	3.76	0	-3.76
<b>Grant No. 17-Local Government</b>							
14.	4217-60-051-18-Punjab Municipal Services Improvement Project (PMSIP)- Work Bank Project	400.00	0	-399.99	0.01	4.09	+4.08
<b>Grant No. 21-Public Works</b>							
15.	2059-60-053-19-Electrical Operational Works	24.80	3.50	3.50	31.80	26.69	-5.11
16.	3054-03-337-04-Maintenance of Roads under Pradhan Mantri Gram Sadak Yojana	13.00	2.00	2.00	17.00	0	-17.00
17.	5054-03-789-03- Pradhan Mantri Gram Sadak Yojana-01-Phase III	0	25.00	25.00	50.00	18.59	-31.41
18.	5054-03-337-46- Pradhan Mantri Gram Sadak Yojana-01-Rural Road Project-NABARD (Rural Infrastructure Development Fund-XX)	9.00	0	2.00	11.00	5.66	-5.34

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
19.	5054-03-337-47- Construction of Road and Bridges-02-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXV	80.00	0	-16.00	64.00	121.62	+57.62
<b>Grant No. 27-Technical Education and Training</b>							
20.	4250-00-789-10-New and Upgradation of Industrial Training Institutes/Skill Development Centres	1.79	1.79	5.95	9.53	0	-9.53
21.	4250-00-800-25-Skill Strengthening for Industrial Value Enhancement (STRIVE)	0	0.08	12.55	12.63	0	-12.63
<b>Grant No. 28- Tourism and Cultural Affairs</b>							
22.	4202-04-800-03-Infrastructure Development-01-550 <sup>th</sup> years Celebration of Birthday of Sri Guru Nanak Dev Ji	51.38	0	1.38	52.76	12.11	-40.65
<b>Grant No. 31-Employment</b>							
23.	2230-03-003-66-Grants-in-Aid to Punjab Skill Development Mission Society-03-Pradhan Mantri Kaushal Vikas Yojana	39.53	0	3.22	42.75	16.46	-26.29
<b>Grant No. 32-Forestry and Wild Life</b>							
24.	2406-04-103-01-State Authority-01-Compensatory Afforestation	37.41	0	12.24	49.65	31.90	-17.75
<b>Grant No. 33-Governance Reforms</b>							
25.	2052-00-092-26-Directorate Governance Reforms	81.72	0	1.07	82.79	59.21	-23.58
<b>Grant No. 35-Housing and Urban Development</b>							
26.	2216-02-789-01-Pradhan Mantri Awas Yojana Housing for all (Urban)-03-Assistance to PUDA-Affordable Housing in Partnership (AHP Vertical-III)	3.70	0.53	1.33	5.56	0	-5.56
<b>Grant No. 40-Sports and Youth Services</b>							
27.	2204-00-001-01-Direction and Administration	84.21	0.59	-24.55	60.25	75.05	+14.80
<b>Grant No. 41-Water Supply and Sanitation</b>							
28.	4215-01-102-33-Second Punjab Rural Water Supply and Sanitation Sector Improvement Programme-World Bank Assisted Project-01-Works	216.00	0	-117.00	99.00	114.93	+15.93
29.	4215-02-102-02-Swachh Bharat Mission (Gramin)-03-Individual household Latrines	27.00	0	27.75	54.75	13.93	-40.82
30.	4215-02-789-01-Swachh Bharat Mission (Gramin)-03-Individual household Latrines	18.00	0	18.50	36.50	9.24	-27.26
31.	4215-01-789-17-Second Punjab Rural Water Supply and Sanitation Sector Improvement Programme-World Bank Assisted Project-01-Works	144.00	0	-78.00	66.00	76.47	+10.47
<b>Total</b>		<b>1,639.84</b>	<b>45.71</b>	<b>-449.77</b>	<b>1,235.78</b>	<b>938.38</b>	<b>-297.40</b>

Source: Appropriation Accounts

**Appendix 3.5**

(Referred to in paragraph 3.3.5; page 79)

**Statement showing details of grants having large savings excluding surrendered (exceeding ₹ 100 crore) during the year**

(₹ in crore)

Sr. No.	Number and Name of grant	Total budget provision	Actual Expenditure	Saving	Surrendered	Saving excluding surrender
<b>Revenue (Voted)</b>						
1.	03-Co-operation	341.84	230.62	111.22	0	111.22
2.	05-Education	13616.06	12565.91	1050.15	618.79	431.36
3.	06-Elections	456.09	286.24	169.85	0.22	169.63
4.	11-Health and Family Welfare	4364.33	3509.47	854.86	0	854.86
5.	12-Home Affairs	7846.19	7555.12	291.07	3.32	287.75
6.	17-Local Government	3342.43	2495.65	846.78	230.85	615.93
7.	22-Revenue and Rehabilitation	2966.02	2776.34	189.68	0	189.68
8.	23-Rural Development and Panchayats	2947.74	1994.98	952.76	0	952.76
9.	25-Social Security, Women and Child Welfare	5804.90	5191.95	612.95	111.93	501.02
10.	32-Forestry and Wild life	671.49	352.35	319.14	30.62	288.52
11.	42-Welfare of SC, ST, OBC and Minorities	1241.44	670.82	570.62	445.68	124.94
<b>Total</b>		<b>43,598.53</b>	<b>37,629.45</b>	<b>5,969.08</b>	<b>1,441.41</b>	<b>4,527.67</b>
<b>Capital (Voted)</b>						
12.	03-Co-operation	1172.70	504.75	667.95	0	667.95
13.	11-Health and Family Welfare	115.58	11.51	104.07	0	104.07
14.	15-Water Resources	2098.79	944.29	1154.50	631.10	523.40
15.	17-Local Government	3849.78	1918.93	1930.85	1724.24	206.61
16.	21-Public Works	1874.40	1267.73	606.67	393.59	213.08
17.	23-Rural Development and Panchayats	1724.49	356.00	1368.49	0	1368.49
18.	41-Water Supply and Sanitation	1472.13	660.96	811.17	493.74	317.43
<b>Total</b>		<b>12,307.87</b>	<b>5,664.17</b>	<b>6,643.70</b>	<b>3,242.67</b>	<b>3,401.03</b>
<b>Capital (Charged)</b>						
19.	8- Finance	48512.91	19278.55	29234.36	26153.95	3080.41
<b>Total</b>		<b>48,512.91</b>	<b>19,278.55</b>	<b>29,234.36</b>	<b>26,153.95</b>	<b>3,080.41</b>
<b>G Total (Revenue + Capital)</b>		<b>1,04,419.31</b>	<b>62,572.17</b>	<b>41,847.14</b>	<b>30,838.03</b>	<b>11,009.11</b>

Source: Appropriation Accounts

**Appendix 3.6**

(Referred to in paragraph 3.3.5; page 80)

**Statement showing details of grants having persistent savings  
(exceeding ₹ 100 crore) during the years 2019-22**

(₹ in crore)

Sr. No.	Name of Grant	2019-20	2020-21	2021-22
<b>Revenue (V)</b>				
1.	01-Agriculture	5792.19	4354.29	1699.60
2.	05-Education	1502.66	880.87	1050.15
3.	08-Finance	1073.07	2610.79	6130.50
4.	11-Health and Family Welfare	481.09	382.09	854.86
5.	12-Home Affairs	496.75	375.21	291.08
6.	17-Local Government	1503.35	358.44	846.79
7.	22-Revenue and Rehabilitation	377.74	874.68	189.68
8.	23-Rural Development and Panchayats	2184.36	925.85	952.76
9.	25-Social Security, Women and Child Welfare	284.96	443.25	612.95
10.	31-Employment	148.48	149.96	343.78
11.	32-Forstery and Wild Life	199.60	298.63	319.13
12.	42-Welfare of SC, ST, OBC and Minorities	713.48	575.05	570.62
<b>Capital (V)</b>				
13.	15-Water Resources	472.22	555.93	1154.50
14.	17-Local Government	863.24	751.64	1930.85
15.	21-Public Works	731.25	791.33	606.67
16.	23-Rural Development and Panchayats	736.14	1285.20	1368.49
17.	28-Tourisim and Cultural Affairs	254.26	148.61	183.62
18.	38-Medical Education and Research	220.24	402.16	424.44
19.	41-Water Supply and Sanitation	759.13	689.62	811.17
<b>Capital (C)</b>				
20.	08-Finance	5066.02	13294.32	29234.36

Source: Appropriation Accounts

**Appendix 3.7**

(Referred to in paragraph 3.3.5; Page 80)

**Statement showing grant-wise savings**

(₹ in crore)

Sr. No.	Grant No.	Total Budget	Total Expenditure	Savings	Utilization (Per cent)	Range of utilization (Per cent)
1.	31	428.01	79.37	348.64	18.54	10 to 30
2.	34	292.21	58.59	233.62	20.05	
3.	35	155.76	36.03	119.73	23.13	
<b>Total</b>		<b>875.98</b>	<b>173.99</b>	<b>701.99</b>		
4.	28	393.70	152.64	241.06	38.77	30 to 50
5.	33	185.26	87.40	97.86	47.18	
6.	3	1514.58	735.41	779.17	48.56	
<b>Total</b>		<b>2,093.54</b>	<b>975.45</b>	<b>1,118.09</b>		
7.	23	4672.56	2351.22	2321.34	50.32	50 to 70
8.	42	1380.45	706.59	673.86	51.19	
9.	32	671.59	352.44	319.15	52.48	
10.	24	51.36	27.51	23.85	53.56	
11.	38	1017.66	568.08	449.58	55.82	
12.	41	2147.79	1247.54	900.25	58.08	
13.	6	508.09	303.36	204.73	59.71	
14.	8	91304.10	55572.82	35731.28	60.87	
15.	17	7192.21	4414.58	2777.63	61.38	
16.	15	3213.75	2002.78	1210.97	62.32	
17.	39	36.56	23.62	12.94	64.61	
18.	18	59.75	40.56	19.19	67.88	
<b>Total</b>		<b>1,12,255.87</b>	<b>67,611.10</b>	<b>44,644.77</b>		
19.	40	158.81	111.42	47.39	70.16	70 to 90
20.	27	513.84	370.87	142.97	72.18	
21.	11	4480.69	3521.20	959.49	78.59	
22.	36	382.73	307.26	75.47	80.28	
23.	2	589.26	483.72	105.54	82.09	
24.	4	135.12	111.98	23.14	82.87	
25.	1	10941.05	9098.21	1842.84	83.16	
26.	16	27.61	23.08	4.53	83.59	
27.	25	5974.81	5197.28	777.53	86.99	
<b>Total</b>		<b>23,203.92</b>	<b>19,225.02</b>	<b>3,978.90</b>		
28.	21	2544.91	2296.83	248.08	90.25	90 to 100
29.	26	59.83	54.11	5.72	90.44	
30.	10	286.57	261.79	24.78	91.35	
31.	5	13830.68	12681.79	1148.89	91.69	
32.	7	264.16	243.99	20.17	92.36	
33.	37	878.00	812.61	65.39	92.55	
34.	22	2966.24	2776.51	189.73	93.60	
35.	9	1486.77	1399.73	87.04	94.15	
36.	30	67.24	63.73	3.51	94.78	
37.	12	8058.12	7675.19	382.93	95.25	
38.	29	662.41	639.96	22.45	96.61	
39.	14	264.11	255.32	8.79	96.67	
40.	19	2420.89	2346.78	74.11	96.94	
41.	20	4631.55	4540.88	90.67	98.04	
42.	13	2554.21	2535.71	18.50	99.28	
<b>Total</b>		<b>40,975.69</b>	<b>38,584.93</b>	<b>2,390.76</b>		

Source: Appropriation Accounts

**Appendix 3.8**

(Referred to in paragraph 3.3.5; page 80)

**Statement showing details of appropriations/grants in which savings not surrendered at all**

(₹ in crore)

Sr. No.	Number and Name of grant	Revenue/ Capital	Total Grant Appropriation	Actual expenditure	Savings
<b>Voted Grant</b>					
1.	03-Co-operation	Revenue	341.84	230.62	111.22
		Capital	1172.70	504.75	667.95
2.	07-Excise and Taxation	Revenue	263.34	243.17	20.17
3.	11- Health and Family Welfare	Revenue	4364.33	3509.47	854.86
		Capital	115.58	11.51	104.07
4.	13-Industries	Revenue	2533.08	2518.85	14.23
5.	16-Labour	Revenue	27.61	23.08	4.53
6.	18-Personnel	Revenue	32.26	31.07	1.19
		Capital	16.14	0	16.14
7.	19-Planning	Capital	2371.75	2311.28	60.47
8.	20- Power	Revenue	4390.60	4386.47	4.13
		Capital	240.95	154.41	86.54
9.	22-Revenue and Rehabilitation	Revenue	2966.02	2776.34	189.68
10.	23-Rural Development and Panchayats	Revenue	2947.74	1994.98	952.76
		Capital	1724.49	356.00	1368.49
11.	24-Science, Technology and Environment	Capital	14.60	7.20	7.40
12.	26-State Legislature	Revenue	58.67	53.55	5.12
13.	30-Vigilance	Revenue	66.80	63.39	3.41
14.	35-Housing and Urban Development	Revenue	123.72	35.84	87.88
		Capital	32.03	0.20	31.83
15.	37- Law and Justice	Revenue	671.03	605.49	65.54
16.	38-Medical Education and Research	Revenue	521.85	496.74	25.11
17.	39- Printing and Stationery	Revenue	33.59	23.61	9.98
		Capital	2.51	0	2.51
<b>Total</b>			<b>25,033.23</b>	<b>20,338.02</b>	<b>4,695.21</b>
<b>Charged Appropriation</b>					
18.	11- Health and Family Welfare	Revenue	0.78	0.22	0.56
19.	12-Home Affairs	Revenue	1.59	0.86	0.73
20.	18-Personnel	Revenue	11.34	9.49	1.85
21.	21-Public Works	Revenue	0.15	0.06	0.09
22.	22-Revenue and Rehabilitation	Revenue	0.20	0.17	0.03
23.	23-Rural Development and Panchayats	Revenue	0.33	0.24	0.09
24.	39- Printing and Stationery	Revenue	0.46	0	0.46
<b>Total</b>			<b>14.85</b>	<b>11.04</b>	<b>3.81</b>
<b>Grand Total</b>			<b>25,048.08</b>	<b>20,349.06</b>	<b>4,699.02</b>

Source: Appropriation Accounts

## Appendix 3.9

(Referred to in paragraph 3.3.5; page 80)

## Statement showing details of surrender of funds in excess of ₹ 10 crore on the last day of March 2022

(₹ in crore)

Sr. No.	Grant Number	Original Budget	Supplementary	Total Provision	Actual expenditure	Savings(-)/ Excess(+)	Amount Surrendered
<b>A-Voted (Revenue)</b>							
1.	1-Agriculture	10795.53	0	10795.53	9095.93	-1699.60	2245.12
2.	2-Animal Husbandry and Fisheries	551.35	0	551.35	483.00	-68.35	37.19
3.	5-Education	12865.52	750.54	13616.06	12565.91	-1050.15	618.79
4.	8-Finance	21510.26	0	21510.26	15379.76	-6130.50	6655.73
5.	9-Food and Supplies	440.21	28.56	468.77	359.30	-109.47	33.05
6.	17-Local Government	3342.43	0	3342.43	2495.65	-846.78	230.85
7.	21-Public Works	606.68	63.68	670.36	1029.04	358.68	14.27
8.	25-Social Security, Women and Child welfare	5060.14	744.76	5804.90	5191.95	-612.95	111.93
9.	27-Technical Education and Training	453.92	0	453.92	370.79	-83.13	65.62
10.	28-Tourism and Culture Affairs	93.36	0	93.36	35.92	-57.44	53.80
11.	31-Employment	422.99	0	422.99	79.21	-343.78	296.12
12.	32-Forestry and Wildlife	671.48	0	671.48	352.35	-319.13	30.62
13.	33-Governance Reforms	124.78	0	124.78	81.88	-42.90	15.02
14.	34-Horticulture	260.71	0	260.71	58.52	-202.19	200.69
15.	40-Sports and Youth Services	146.72	12.00	158.72	111.32	-47.40	33.53
16.	41-Water Supply and Sanitation	673.16	0	673.16	584.94	-88.22	59.51
17.	42-Welfare of SC, ST, OBC and Minorities	1241.44	0	1241.44	670.82	-570.62	445.68
<b>Total</b>		<b>59,260.68</b>	<b>1,599.54</b>	<b>60,860.22</b>	<b>48,946.29</b>	<b>-11,913.93</b>	<b>11,147.52</b>
<b>B-Revenue (charged)</b>							
18.	8-Finance	21240.53	0	21240.53	20883.54	-356.99	267.68
<b>Total</b>		<b>21,240.53</b>	<b>0</b>	<b>21,240.53</b>	<b>20,883.54</b>	<b>-356.99</b>	<b>267.68</b>
<b>C-Voted (Capital)</b>							
19.	1-Agriculture	145.46	0	145.46	2.26	-143.20	142.10
20.	2-Animal Husbandry and Fisheries	37.90	0	37.90	0.72	-37.18	31.75
21.	5-Education	214.31	0	214.31	115.72	-98.59	24.70
22.	6-Elections	52.00	0	52.00	17.12	-34.88	25.00
23.	12-Home Affairs	210.31	0.02	210.33	119.21	-91.12	46.81
24.	15-Water Resources	2098.79	0	2098.79	944.29	-1154.50	631.10
25.	17-Local Government	3849.78	0	3849.78	1918.93	-1930.85	1724.24
26.	21-Public Works	1842.18	32.22	1874.40	1267.73	-606.67	393.59
27.	25-Social Security, Women and Child welfare	169.81	0	169.81	5.32	-164.49	150.33
28.	28-Tourism and Culture Affairs	300.34	0	300.34	116.72	-183.62	141.38
29.	29-Transport	12.00	0	12.00	1.41	-10.59	10.50

Sr. No.	Grant Number	Original Budget	Supplementary	Total Provision	Actual expenditure	Savings(-)/ Excess(+)	Amount Surrendered
30.	33-Governance Reforms	60.48	0	60.48	5.52	-54.96	43.42
31.	34-Horticulture	31.50	0	31.50	0.08	-31.42	31.16
32.	36-Jails	112.21	0	112.21	60.58	-51.63	45.48
33.	38-Medical Education and Research	495.78	0	495.78	71.34	-424.44	357.99
34.	41-Water Supply and Sanitation	1472.13	0	1472.13	660.96	-811.17	493.74
35.	42-Welfare of SC, ST, OBC and Minorities	130.48	8.53	139.01	35.77	-103.24	84.92
<b>Total</b>		<b>11,235.46</b>	<b>40.77</b>	<b>11,276.23</b>	<b>5,343.68</b>	<b>-5,932.55</b>	<b>4,378.21</b>
<b>D-Capital (charged)</b>							
36.	8-Finance	48512.91	0	48512.91	19278.55	-29234.36	26153.95
<b>Total</b>		<b>48,512.91</b>	<b>0</b>	<b>48,512.91</b>	<b>19,278.55</b>	<b>-29,234.36</b>	<b>26,153.95</b>
<b>Grand Total</b>		<b>1,40,249.58</b>	<b>1,640.31</b>	<b>1,41,889.89</b>	<b>94,452.06</b>	<b>-47,437.83</b>	<b>41,947.36</b>

Source: Appropriation Accounts

**Appendix 3.10***(Referred to in paragraph 3.4.2; page 87)***Details of the schemes for which provision (₹ 100 crore and above) was made but was either withdrawn or no expenditure was incurred***(₹ in crore)*

Sr. No.	Grant No.	Head of Account	Approved Outlay (Original + Supplementary)	Revised Outlay (after re-appropriation)
1.	03-Co-operation	2425-00-108-05-Assistance to Sugarfed-02-Assistance for Revenue Gap due to Lower Power Tariff	107.00	107.00
2.		4425-00-190-08-Re-capitalisation of Central Co-operative Banks	225.00	224.99
3.		6404-00-195-02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 02-Setting up of Automatic Paneer Manufacturing plant at Milk Union Mohali	130.00	130.00
4.		6404-00-195-02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 03-Strengthening of Milk Processes and Marketing Infrastructure in Verka Diaries-	120.00	120.00
5.	08-Finance	7610-00-110-01-Loans and Advances from Reserve Bank of India	30000.00	5000.00
6.	15-Water Resources	4701-51-800-08-Works Expenditure	470.00	226.47
7.	23-Rural Development and Panchayats	4515-00-103-42-Smart Village Scheme 01- Smart Village Scheme	702.00	702.00
8.		4515-00-789-31-Smart Village Scheme	468.00	468.00
9.	32-Forestry and Wild Life	2406-02-904-01-State Compensatory Afforestation fund (SCAF)	223.00	223.00
<b>Total</b>			<b>32,445.00</b>	<b>7,201.46</b>

*Source: Appropriation Accounts.*

**Appendix 3.11**

(Referred to in paragraph 3.4.2; page 87)

**Details of the schemes for which provision (₹ 10 crore and above) was made but were withdrawn fully through re-appropriation**

(₹ in crore)

Sr. No.	Grant No.	Head of Account	Approved Outlay	Reason for Withdrawn
1.	01-Agriculture	2401-00-109-21-Intervention in Agriculture for Resource Conservation and Crop Diversification	57.00	Due to non-release of fund by the Finance Department
2.		2401-00-115-02-Compensation for Stubble Management	34.00	-do-
3.		4401-00-104-02- Intervention in Agriculture for Resource Conservation and Crop Diversification	133.00	-do-
4.	02-Animal Husbandry	2403-00-190-01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana-04-Establishment of Multispecialty Veterinary Hospital and Regional Research Center District Fazilka-	18.33	Due to non-implementation of scheme by the Finance Department
5.		4403-00-101-18-National Livestock Mission	13.60	-do-
6.	08-Finance	2070-00-800-08-Provision for Implementation of Recommendations of 6 <sup>th</sup> Punjab Pay Commission	9000.00	Due to non-release of fund by the Finance Department
7.	15-Water Resources	4700-06-789-02-Construction of 9 New Low Dams in Kandi Area	30.50	Due to non-implementation of scheme by the Finance Department
8.		4700-06-800-08-Works Expenditure	45.00	-do-
9.		4701-57-800-02-Reconstruction of Distributaries-13-Project Estimate for Relining of Choa link No. 2 distributary System Off taking at RD 372970/L of BML Canal-	15.60	-do-
10.		4701-57-800-02-Reconstruction of Distributaries-25-Concrete Lining of Southern Distributary System-	10.00	-do-
11.		4702-00-102-08-Works Expenditure	12.00	-do-
12.		4711-03-103-57-Construction of Flood Protection Works Along Left Side and Right Side of River Beas in District Gurdaspur, Hoshiarpur and Kapurthala FMP, NABARD RIDF XXIV-	18.80	-do-
13.		17-Local Government	4217-60-051-14-Mission for Development of 100 Smart Cities-01-Green Public Transportation	10.67
14.	4217-60-051-14-Mission for Development of 100 Smart Cities-03-Development of Sultanpur Lodhi		153.57	-do-

Sr. No.	Grant No.	Head of Account	Approved Outlay	Reason for Withdrawn
15.		4217-60-051-15-Urban Rejuvenation Mission-500 Habitations -AMRUT-01- Canal Based Water Supply for Patiala (Asian Development Bank)-	50.00	-do-
16.		4217-60-051-15-Urban Rejuvenation Mission-500 Habitations -AMRUT-02- Canal Based Water Supply for Jalandhar (Asian Development Bank)-	50.00	-do-
17.		4217-60-051-15-Urban Rejuvenation Mission-500 Habitations -AMRUT-03-Canal Based Water Supply for Amritsar (World Bank)-	50.00	-do-
18.		4217-60-051-15-Urban Rejuvenation Mission-500 Habitations -AMRUT-04-Canal Based Water Supply for Ludhiana (World Bank)-	50.00	-do-
19.	27-Technical Education and Training	2230-03-003-67-Skill Strengthening for Industrial Value Enhancement (STRIVE)-	26.25	-do-
20.	28-Tourism and Cultural Affairs	4202-04-106-07-Upgradation of Museums	10.00	-do-
21.	29-Transport	3055-00-190-04-Assistance to Pepsu Road Transport Corporation-02-New Bus Stand at Patiala	10.00	Due to less release of funds by the Finance Department
22.	31-Employment	2230-02-101-12-Urban Employment Programme	69.30	Due to non-release of funds by the Finance Department
23.		2230-02-789-08-Urban Employment Programme	20.70	-do-
24.	33-Governance Reforms	4070-00-800-31-Digital Punjab	18.21	Due to non-payment to the vendor due to contractual dispute
25.	34-Horticulture	2401-00-119-42-National Horticulture Mission	85.00	Due to non-release of funds by the Finance Department
26.		2401-00-119-54-Post Graduate Institute of Horticulture Education and Research	23.63	-do-
27.		2401-00-119-58-Scheme to give Impetus to the Diversification of Horticulture	53.50	Due to non-implementation of scheme by the Finance Department
28.		2401-00-789-22-National Horticulture Mission	33.00	Due to non-release of funds by the Finance Department

Sr. No.	Grant No.	Head of Account	Approved Outlay	Reason for Withdrawn
29.		4401-00-119-04-Scheme to give Impetus to Diversification of Horticulture	26.50	Due to non-implementation of scheme by the Finance Department
30.	42-Welfare of SC, ST, OBC and Minorities	2225-01-789-66-Pre-Matric Scholarship for Scheduled Castes Students Studying in Class IX and X-	60.00	-do-
31.		2225-01-277-06-Pre-Matric Scholarship for Other Backward Classes Students-	22.42	-do-
<b>Total</b>			<b>10,210.58</b>	

Source: Appropriation Accounts.

### Appendix 3.12

(Referred to in paragraph 3.4.3; page 87)

#### Statement showing Major Heads where more than 50 per cent of expenditure was incurred in March 2022 alone

(₹ in crore)

Sr. No.	Major Head	Description	Expenditure of 4 <sup>th</sup> Quarter	Total expenditure during 2021-22	Expenditure* during March 2022	Expenditure in 4 <sup>th</sup> Quarter as percentage of total expenditure	Expenditure in March 2022 as percentage of total expenditure
1.	2030	Stamps and Registration	40.97	47.72	39.44	85.85	82.65
2.	2408	Food, Storage and Warehousing	9.83	13.79	9.83	71.28	71.28
3.	3054	Road and Bridges	335.53	463.70	257.91	72.36	55.62
4.	4070	Capital outlay on other Administrative services	4.14	5.52	2.77	75.00	50.18
5.	4701	Capital outlay on Medium Irrigation	495.60	552.05	295.18	89.77	53.47
6.	4705	Capital outlay on command area development	10.82	10.82	10.82	100.00	100.00
7.	5425	Capital outlay on other Scientific and Environmental Research	4.80	7.20	4.80	66.67	66.67

Source: Information supplied by office of the Accountant General (Accounts & Entitlement), Punjab

\* The expenditure shown above are gross figures without taking into account the recoveries adjusted in the accounts as reduction of expenditure

**Appendix 3.13**

(Referred to in paragraph 3.4.3; page 88)

**Statement showing sub heads where entire expenditure (exceeding ₹ ten crore in each case) was incurred in March 2022**

(₹ in crore)

Sr. No.	Major Head	Sub Major head	Minor Head	Sub-head/scheme	Detail of sub head	Expenditure in month of March 2022
1.	2014	00	102	01	High Court	207.12
2.	2049	01	200	01	Interest on temporary loans obtained from the State Bank of India and other banks for purchase of food grains	2097.87
3.	2049	03	104	01	Interest on General Provident Fund	1456.02
4.	2049	03	104	02	Interest on Contributory Provident Fund	16.84
5.	2049	03	108	01	Interest on Punjab Government Employees Group Insurance Scheme	38.20
6.	2049	05	105	01	Interest on General and other Reserve Funds (Natural Calamity Fund)	482.92
7.	2049	05	105	02	Interest on State Compensatory Afforestation Fund	67.16
8.	2059	80	001	07	Establishment Charges paid to Public Health Department for Works done by that Department	174.37
9.	2202	01	101	98	Computerisation in the State	19.00
10.	2202	01	789	14	Providing Furniture for Students at Primary Level in Government Schools	16.11
11.	2202	01	789	98	Computerisation in the State	31.00
12.	2210	01	190	02	Assistance to National Health Mission	10.71
13.	2210	06	101	26	National Rural Health Mission	17.52
14.	2210	06	789	18	National Rural Health Mission	13.19
15.	2211	00	109	01	National Component	15.22
16.	2211	00	789	09	National Rural Health Mission	19.81
17.	2235	01	800	03	Compensation to the farmers of border area whose land is situated between border fence and international border	17.08
18.	2225	00	101	10	Rashtriya Gram Swaraj Abhiyan	12.22
19.	3054	80	001	01	Establishment Charges, transferred on pro rata basis to the Major Head "3054" Roads and Bridges.	57.34

Sr. No.	Major Head	Sub Major head	Minor Head	Sub-head/scheme	Detail of sub head	Expenditure in month of March 2022
20.	3054	80	797	01	Amount transferred to subvention from Central Road Fund	193.35
21.	4215	01	102	38	Construction of Jal Bhawan Office Complex and other office buildings	12.94
22.	5054	04	789	03	Pradhan Mantri Gram Sadak Yojana	18.59
<b>Total</b>						<b>4,994.58</b>

Source: Information supplied by office of the Accountant General (Accounts & Entitlement), Punjab

**Appendix 4.1***(Referred to in paragraph 4.3; page 105)***Statement showing details of Central Scheme Funds transferred by Government of India directly to State implementing agencies***(₹ in crore)*

Sr. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India direct releases of funds during 2021-22
1.	Food Subsidy for Decentralised Procurement of Foodgrains under NFSA (9533)	Punjab State Grains Procurement Corporation Limited	2047.53
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624)	Department of Agriculture, Punjab	1057.21
3.	Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	The Punjab State Rural Employment Guarantee Society	914.47
4.	Jal Jeevan Mission (JJM) (National Rural Drinking Water Mission) (9150)	Head of Department, Water Supply and Sanitation	402.24
5.	Promotion of Agricultural Mechanisation for in-situ Management of Crop Residue (3618)	Department of Agriculture, Punjab	331.94
6.	Works under Roads Wing (0833)	1. Punjab State Forest Development Corporation Limited 2. Competent Authority for Land Acquisition-cum-SDM Bathinda, Ferozepur, Zira, Jalalabad, Budhlada, Baghapurana, Dharmkot, Malout, Moonak, Lehragagga 3. Executive Engineer - Central Works Division, Punjab, PWD B & R No. 1 Amritsar, Ferozepur 4. Greening Punjab Mission 5. Government Contractors	134.49
7.	National Highway Authority of India (0845)	1. Competent Authority for Land Acquisition cum SDM Nihal Singh Wala 2. Executive Engineer - Central Works Division, Punjab, PWD B & R Sangrur at Patiala, 3. Government Contractors	88.13

Sr. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India direct releases of funds during 2021-22
8.	Scheme for Assistance to Sugar Mills for 2019-20 Season (3684) (3816)	1. Nahar Industrial Enterprises Limited 2. The Gurdaspur Co-operative Sugar Mills Limited 3. The Batala Co-operative Sugar Mills Limited 4. Indian Sucrose Limited 5. The Nakodar Co-operative Sugar Mills Limited 6. The Budhewal Co-operative Sugar Mills Limited 7. The Morinda Co-operative Sugar Mills Limited	61.73
9.	National AIDS and STD Control Programme (NACO) (9316)	Punjab State AIDS Control Society	53.18
10.	Assistance to State Agencies for inter-state movement of foodgrains and FPS dealers margin under NFSA (3424)	Punjab State Grains Procurement Corporation Limited (PUNGRAIN)	51.08
11.	Member of Parliament Local Area Development Scheme (MPLADS) (1261)	Deputy Commissioners	49.00
12.	Scheme for providing assistance to Sugar Mills for expenses on marketing costs including handing upgrading and other processing costs and costs of international and internal transport and freight charges on export of sugar (3918)	1. Rana Sugar Limited 2. Nahar Sugar 3. Chadha Sugars and Industries Private Limited	43.84
13.	National Programme for Dairy Development (9148)	The Punjab State Cooperative Milk Producers Federation Limited (Markfed)	35.91
14.	Amended Technology Upgradation Fund Scheme (ATUFS) (1878)	Miscellaneous Agencies	28.52
15.	Kisan Urja Suraksha Evam Utthaan Mahabhiyan - Off-grid (KUSUM) (3832)	The Punjab Energy Development Agency (PEDA)	23.70
16.	Infrastructure Development and Capacity Building (MSME) (0646)	1. Policy Implementation Unit 2. Punjab Small Industries and Export Corporation Limited	22.52

Sr. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India direct releases of funds during 2021-22
17.	Pradhan Mantri Kisan Sampada Yojana - Integrated Cold Chain and Value addition Infrastructure (3608)	Miscellaneous Agencies	21.03
18.	Official Development Assistance for Sustainable Development Goals (EAP Component) (3961)	1. Special Purpose Vehicle (SPV) - Ferozepur 2. Special Purpose Vehicle (SPV) - Moga	21.02
19.	Integrated Development of Tourist Circuits around specific themes (Swadesh Darshan) (9368)	Punjab Heritage and Tourism Promotion Board	20.45
20.	Livestock Health and Disease Control (9979)	The Punjab Livestock Development Board	20.16
21.	Samarthya (BBBP, Creche, PMMVY, Gender Budget, Research, Skilling Training etc.) (3980)	Deputy Commissioners	20.03
22.	Biotechnology Research and Development (0150)	1. Christian Medical College Ludhiana Society 2. DAV College Trust and Management Society 3. Guru Angad Dev Veterinary and Animal Sciences University, Ludhiana 4. Guru Nanak Dev University, Amritsar 5. Hans Raj Mahila Maha Vidyalaya managed by DAV College Management Committee, New Delhi 6. Doaba college, Jalandhar 7. Sri Guru Teg Bahadur Khalsa College 8. Punjab Agricultural University, Ludhiana 9. DAV College, Bathinda 10. S.D. College, Barnala 11. Guru Nanak College, Sri Muktsar Sahib 12. Thapar Institute of Engineering and Technology, Patiala 13. Punjabi University, Patiala.	19.67
23.	Scheme for Creation and Maintenance of Buffer	1. The Ajnala Co-operative Sugar Mills Limited 2. The Fazilka Co-operative	18.00

Sr. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India direct releases of funds during 2021-22
	Stock of 40 LMT of Sugar (3815) (3623)	Sugar Mills Limited 3. The Gurdaspur Co-operative Sugar Mills Limited 4. The Batala Co-operative Sugar Mills Limited 5. Indian Sucrose Limited 6. The Bhogpur Co-operative Sugar Mills Limited 7. The Nakodar Co-operative Sugar Mills Limited 8. The Budhewal Co-operative Sugar Mills Limited 9. The Morinda Co-operative Sugar Mills Limited 10. Cosmos Industries Limited 11. The Nawanshehar Co-operative Sugar Mills Limited	
24.	Solar Power-Grid Interactive (3321)	The Punjab Energy Development Agency (PEDA)	16.61
25.	Science and Technology Institutional and Human Capacity Building (1817)	1. DAV College for Women, Amritsar 2. Chandigarh University under Chandigarh Educational Trust 3. DAV University, Jalandhar 4. Guru Angad Dev Veterinary and Animal Sciences University, Ludhiana 5. Guru Nanak Dev University, Amritsar 6. Kanya Maha Vidyalaya-Arya Shikha Mandal, Jalandhar 7. Punjab Agricultural University, Ludhiana 8. Mata Gujri College, Fatehgarh Sahib 9. Govt College for Girls, Ludhiana 10. Punjab Technical University, Kapurthala 11. Thapar Institute of Engineering and Technology, Patiala 12. Punjabi University, Patiala	10.75
26.	National Hydrology Project (NHP) (1163)	Water Resources Administration of Department of Water Resources, Punjab	10.50

<b>Sr. No.</b>	<b>Name of the Schemes of Government of India</b>	<b>Name of the Implementing Agencies</b>	<b>Government of India direct releases of funds during 2021-22</b>
27.	Trade Infrastructure for Export Schemes (TIES) (3021)	Punjab Small Industries and Export Corporation Limited	10.00
28.	Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2021-22)	Miscellaneous Agencies	84.19
<b>Total</b>			<b>5617.90</b>

Source: Finance Accounts

### Appendix 4.2

(Referred to in paragraph 4.3; page 105)

#### Statement showing details of Centrally Sponsored Scheme Funds transferred by Government of India directly to State implementing agencies

(₹ in crore)

Sr. No.	Name of the Schemes	Government of India direct releases to implementing agencies during 2021-22	Release to State Government	Per cent of direct release to total release
1.	Incentivization of Panchayat	1.74	0.00	100.00
2.	Seed and Planting Material	0.89	0.00	100.00
3.	Conservation of Aquatic Eco Systems	0.06	0.00	100.00
4.	Development of Skills	0.75	0.00	100.00
5.	Promotion of Apprenticeship	0.07	0.00	100.00
6.	National Action Plan for Drug Demand Reduction (SJE)	0.29	0.00	100.00
7.	PM Formalization of Micro Food Processing Enterprises PM-FME	1.12	5.62	16.62
8.	Atal Vayo Abhyuday Yojana (AVYAY)	0.06	0.00	100.00
9.	SAMBAL (Beti Bachao Beti Padhao One Stop Centre Mahila Police Volunteer Women helpline Nari Adalat etc.)	3.85	0.00	100.00
10.	SAMARTHAYA (Shakti Sadan Swadhar Ujjawala Widow Home) Shakti Niwas Plan PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.)	20.03	0.00	100.00
11.	Agriculture Census and Statistics	4.99	0.00	100.00
12.	Rashtriya Krishi Vikas Yojna	1.23	75.36	1.61
13.	National Programme for Dairy Development (9148)	35.91	0.00	100.00
14.	Jal Jeevan Mission (JJM) (National Rural Drinking Water Mission) (9150)	402.24	0.00	100.00
15.	Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	914.47	359.99	71.75
<b>Total</b>		<b>1387.70</b>	<b>440.97</b>	

Source: Finance Accounts and PFMS Portal

**Appendix 4.3***(Referred to in paragraph 4.6; page 109)***Details of substantial expenditure (50 per cent and above of the total expenditure) booked under Minor Head-800-Other Expenditure***(₹ in crore)*

<b>Sr. No.</b>	<b>Description of Major Head</b>	<b>Expenditure under Minor Head 800</b>	<b>Total Expenditure</b>	<b>Percentage</b>
1.	2013-Council of Ministers	36.84	43.37	84.94
2.	2250-Other Social Services	2.75	3.21	85.67
3.	2852-Industries	1927.51	2381.85	80.92
4.	3053-Civil Aviation	9.79	14.07	69.58
5.	4070-Capital Outlay on Other Administrative Services	5.52	5.52	100.00
6.	4235-Capital Outlay on Social Security and Welfare	10.80	16.12	67.00
7.	4515-Capital Outlay on Other Rural Development Programmes	215.64	356.00	60.57
8.	4701-Capital Outlay on Medium Irrigation	521.62	552.05	94.49
9.	4702- Capital Outlay on Minor Irrigation	28.21	39.25	71.87
10.	4705-Capital Outlay on Command Area Development	8.82	10.82	81.52
11.	4851- Capital Outlay on Village and Small Industries	16.00	16.83	95.07
<b>Total</b>		<b>2783.50</b>	<b>3439.09</b>	<b>80.94</b>

*Source: Finance Accounts*

**Appendix 4.4***(Referred to in paragraph 4.6; page 109)***Details of substantial receipts (50 per cent and above of the total receipts)  
booked under Minor Head-800-Other Receipts***(₹ in crore)*

Sr. No.	Major Head	Receipts under Minor Head 800	Total Receipts	Percentage
1.	0029-Land Revenue	83.37	83.54	99.80
2.	0049-Interest Receipts	141.77	181.08	78.29
3.	0055-Police	87.88	142.34	61.74
4.	0056-Jails	1.05	2.07	50.72
5.	0075-Miscellaneous General Service	2164.37	2375.91	91.10
6.	0217-Urban Development	90.70	92.52	98.03
7.	0235-Social Security and Welfare	280.10	280.42	99.89
8.	0406-Forestry and Wildlife	181.97	193.48	94.05
9.	0515-Other Rural Development Programmes	3.42	3.42	100.00
10.	0701-Medium Irrigation	8.73	8.73	100.00
11.	0702-Minor Irrigation	26.59	26.59	100.00
12.	1456-Civil Supplies	246.41	246.41	100.00
13.	1475-Other General Economic Services	39.98	63.47	62.99
<b>Total</b>		<b>3356.34</b>	<b>3699.98</b>	<b>90.71</b>

*Source: Finance Accounts*

**Appendix-5.1***(Referred to in paragraph 5.3; page 120)***List of State Public Sector Enterprises**

Sr.No.	State Public Sector Enterprises	Remarks
<b>Power Sector SPSEs</b>		
1.	Gidderbaha Power Limited	Working
2.	Punjab Genco Limited	Working
3.	Punjab State Power Corporation Limited	Working
4.	Punjab Thermal Generation Limited	Working
5.	Punjab State Transmission Corporation Limited	Working
<b>Agriculture and Allied SPSEs</b>		
6.	Punjab State Grains Procurement Corporation Limited	Working
7.	Punjab State Civil Supplies Corporation Limited	Working
8.	Punjab State Warehousing Corporation	Working
9.	Punjab Agro Foodgrains Corporation Limited	Working
10.	Punjab Agro Industries Corporation Limited	Working
11.	Punjab Agro Juices Limited	Working
12.	Punjab State Seeds Corporation Limited	Working
13.	Punjab Agri Export Corporation Limited	Working
14.	Punjab State Container and Warehousing Corporation Limited	Working
15.	Punjab State Forest Development Corporation Limited	Working
16.	Punjab Water Resources Management & Development Corporation Limited	Working
17.	Punjab Land Development and Reclamation Corporation Limited	Inactive
18.	Punjab Poultry Development Corporation Limited	Inactive
19.	Punjab Micro Nutrients Limited	Inactive-under liquidation
<b>Other SPSEs</b>		
20.	Gulmohar Tourist Complex (Holiday Home) Limited	Working
21.	Punjab Police Security Corporation Limited	Working
22.	Punjab State Bus Stand Management Company Limited	Working
23.	Punjab Tourism Development Corporation Limited	Working
24.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	Working
25.	PEPSU Road Transport Corporation	Working
26.	Punjab Small Industries and Export Corporation Limited	Working
27.	Punjab Information & Communication Technology Corporation Limited	Working
28.	Punjab Police Housing Corporation Limited	Working
29.	Amritsar Smart City Limited	Working
30.	Jalandhar Smart City Limited	Working
31.	Ludhiana Smart City Limited	Working
32.	Punjab Municipal Infrastructure Development Company	Working
33.	Punjab Communications Limited	Working
34.	Punjab State Industrial Development Corporation Limited	Working
35.	Punjab Financial Corporation	Working
36.	Punjab Scheduled Castes Land Development and Finance Corporation	Working
37.	Punjab Venture Capital Limited	Inactive

<b>Sr.No.</b>	<b>State Public Sector Enterprises</b>	<b>Remarks</b>
38.	Punjab Venture Investors Trust Limited	Inactive
39.	Punjab Film and News Corporation Limited	Inactive
40.	Amritsar Hotel Limited	Inactive
41.	Neem Chameli Tourist Complex Limited	Inactive
42.	Punjab State Handloom and Textile Development Corporation Limited	Inactive
43.	Punjab State Hosiery and Knitwear Development Corporation Limited	Inactive
44.	Punjab State Leather Development Corporation Limited	Inactive
45.	Punjab Recorders Limited	Inactive
46.	Punjab Footweares Limited	Inactive
47.	Electronic Systems Punjab Limited	Inactive-under liquidation
48.	Punjab Bio-Medical Equipments Limited	Inactive-under liquidation
49.	Punjab Power Packs Limited	Inactive-under liquidation

Source: Information provided by SPSEs

**Appendix-5.2**

(Referred to in paragraph 5.3; page 120)

**Summarised financial position and working results of Government Companies and Statutory Corporations  
as per their latest finalised accounts as on 30 September 2022**

(₹ in crore)

Sr. No.	Name of SPSE	Period of accounts	Paid up capital	Long Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Turnover	Net worth	Capital employed	Accumulated profit(+)/ Loss (-)
<b>A</b>	<b>Power Sector SPSEs</b>									
1.	Gidderbaha Power Limited	2021-22	0.05	12.03	0.00	0.00	D	(-)0.01	12.02	(-) 0.06
2.	Punjab Genco Limited	2020-21	22.90	0.00	2.35	1.73	7.77	151.25	151.25	128.35
3.	Punjab State Power Corporation Limited	2021-22	21,709.73	13,748.87	2,404.37	1,069.21	33,998.45	16,085.76	29,834.63	(-) 5,644.05
4.	Punjab Thermal Generation Limited	2021-22	0.05	0.00	0.00	0.00	D	0.00	0.00	(-) 0.05
5.	Punjab State Transmission Corporation Limited	2021-22	605.88	4,017.36	564.78	215.10	1,472.58	1,188.53	5,205.89	580.65
	<b>Total A</b>		<b>22338.61</b>	<b>17,778.26</b>	<b>2,971.50</b>	<b>1,286.04</b>	<b>35,478.80</b>	<b>17,425.53</b>	<b>35,203.79</b>	<b>(-) 4,935.16</b>
<b>B</b>	<b>Agriculture and Allied SPSEs</b>									
6.	Punjab State Grains Procurement Corporation Limited	2017-18	1.05	6,873.58	(-)224.05	(-)224.05	15,587.31	(-)3,720.86	3,152.72	(-)3,721.91
7.	Punjab State Civil Supplies Corporation Limited	2018-19	3.73	0.00	(-)37.17	(-)37.17	11,604.63	(-)1,981.82	(-)1,981.82	(-)1,985.55
8.	Punjab State Warehousing Corporation	2018-19	8.00	6,101.09	312.03	311.53	6,150.23	(-)519.69	5,581.40	(-)554.17
9.	Punjab Agro Foodgrains Corporation Limited	2020-21	5.00	5,999.85	57.65	(-)135.08	1,661.65	(-)1,106.59	4,893.26	(-)1,111.59
10.	Punjab Agro Industries Corporation Limited	2020-21	49.21	4.95	1.21	0.98	42.59	66.81	71.76	17.60
11.	Punjab Agro Juices Limited	2021-22	50.00	30.00	(-) 5.03	(-) 5.05	16.69	(-)25.01	4.99	(-)75.01
12.	Punjab State Forest Development Corporation Limited	2020-21	0.25	0.00	2.17	1.57	31.99	62.35	62.35	57.91
13.	Punjab State Seeds Corporation Limited	2020-21	5.62	0.00	(-) 3.41	(-) 3.42	12.66	14.45	14.45	8.83
14.	Punjab Water Resources Management & Development Corporation Limited	2019-20	300.00	229.49	(-) 9.76	(-) 9.76	0.00	87.55	317.04	(-) 212.45
15.	Punjab Agri Export Corporation Limited	2021-22	5.00	0.00	(-) 6.78	(-) 6.19	8.68	42.50	42.50	37.50
16.	Punjab State Container and Warehousing Corporation Limited	2020-21	25.00	0.00	18.05	3.23	27.68	198.44	198.44	173.44
	<b>Total B</b>		<b>452.86</b>	<b>19,238.96</b>	<b>104.91</b>	<b>(-) 103.40</b>	<b>35,144.11</b>	<b>(-) 6,881.87</b>	<b>12,357.09</b>	<b>(-)7,365.40</b>

Sr. No.	Name of SPSE	Period of accounts	Paid up capital	Long Term Loans	Net profit/loss before interest and tax	Net profit/loss after interest and tax	Turnover	Net worth	Capital employed	Accumulated profit(+)/ Loss (-)
<b>C</b>	<b>Other SPSEs</b>									
17.	Punjab Small Industries and Export Corporation Limited	2019-20	50.01	0.00	101.78	76.15	313.94	403.64	403.64	353.63
18.	Gulmohar Tourist Complex (Holiday Home) Limited	2019-20	0.02	1.04	(-) 0.27	(-) 0.27	0.01	(-) 5.46	(-) 4.42	(-) 5.48
19.	Punjab Information & Communication Technology Corporation Limited	2020-21	19.23	0.00	1.01	0.72	5.07	45.83	45.83	26.60
20.	Punjab Police Security Corporation Limited	2020-21	0.05	0.00	B	B	B	0.05	0.05	B
21.	Punjab State Bus Stand Management Company Limited	2015-16	56.15	22.25	13.07	7.91	455.89	78.40	100.53	22.25
22.	Punjab Tourism Development Corporation Limited	2018-19	6.66	0.00	(-)0.02	(-)0.02	0.00	22.01	22.01	13.97
23.	Punjab Municipal Infrastructure Development Company	2018-19	0.05	252.18	B	B	B	0.05	252.23	B
24.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	2020-21	0.00	0.00	B	B	B	0.00	0.00	B
25.	Punjab State Industrial Development Corporation Limited	2020-21	78.22	596.02	35.76	22.64	18.90	(-)583.40	12.61	(-)661.62
26.	Punjab Communications Limited	2021-22	12.02	0.00	(-)13.22	(-)12.49	10.76	(-)38.72	(-)38.72	(-)59.70
27.	Punjab Police Housing Corporation Limited	2020-21	0.05	100.00	B	B	B	0.05	100.05	B
28.	Punjab Scheduled Castes Land Development and Finance Corporation	2020-21	131.15	15.74	(-)3.95	(-)4.38	6.81	104.35	120.09	(-)26.80
29.	PEPSU Road Transport Corporation	2017-18	331.44	73.38	13.19	(-)2.67	518.55	(-)64.76	8.62	(-)396.20
30.	Punjab Financial Corporation	2019-20	40.39	175.48	(-)0.16	(-)0.29	3.30	(-)217.00	(-)41.52	(-)257.39
31.	Amritsar Smart City Limited	2019-20	0.01	0.00	0.00	0.00	0.00	0.15	0.15	0.14
32.	Jalandhar Smart City Limited	2018-19	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.00
33.	Ludhiana Smart City Limited	2019-20	0.01	0.00	(-)0.04	(-)0.04	0.00	(-)0.19	(-)0.19	(-)0.20
	<b>Total C</b>		<b>725.47</b>	<b>1,235.97</b>	<b>147.15</b>	<b>87.26</b>	<b>1,333.23</b>	<b>(-) 254.99</b>	<b>980.98</b>	<b>(-) 990.80</b>
	<b>Grand Total (A+B+C)</b>		<b>23,516.94</b>	<b>38,253.19</b>	<b>3,223.56</b>	<b>1,269.90</b>	<b>71,956.14</b>	<b>10,288.67</b>	<b>48,541.86</b>	<b>(-) 13,291.36</b>

**Note:** 1. 'B' represents SPSEs working on no profit/no loss basis.

2. 'D' represents SPSEs which have not commenced commercial operations.

3. Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision.

**Appendix-5.3**

(Referred to in paragraph 5.7.3; page .127)

**Statement showing State Government funds infused in SPSEs during the period from 2010-11 to 2021-22**

(₹ in crore)

Sl. No.	1		2		3		4		5		6		7		8	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
Year	Punjab Agro Industries Corporation Limited (11 February 1966)		Punjab Agro Juices Limited (01 February 2006)		Punjab State Forest Development Corporation Limited (23 May 1983)		Punjab State Grains Procurement Corporation Limited (10 March 2003)		Punjab State Seeds Corporation Limited (27 March 1976)		Punjab Small Industries and Export Corporation Limited (17 March 1962)		Punjab Water Resources Management and Development Corporation Limited (26 December 1970)		Gulmohar Tourist Complex (Holiday Home) Limited (09 July 2003)	
Upto 2010-11	45.46	0.00	50.00	0.00	0.25	0.00	1.05	0.00	4.51	0.00	49.86	0.00	296.16	0.00	0.02	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2012-13	0.00	0.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.93	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41.65	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.82	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.41	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(-) 97.97	0.00	0.00	0.00
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2020-21	0.00	0.00	(-) 50.00 <sup>12</sup>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>45.46</b>	<b>0.00</b>	<b>00.00</b>	<b>30.00</b>	<b>0.25</b>	<b>0.00</b>	<b>1.05</b>	<b>0.00</b>	<b>4.51</b>	<b>0.00</b>	<b>49.86</b>	<b>0.00</b>	<b>300.00</b>	<b>0.00</b>	<b>0.02</b>	<b>0.00</b>

<sup>12</sup> The equity share capital of ₹ 50.00 crore of the GoP in the Punjab Agro Juices Limited were transferred to the Punjab Agri Export Corporation Limited during 2020-21.

Sl. No.	9		10		11		12		13		14		15		16	
Year	Punjab Information & Communication Technology Corporation Limited (27 March 1976)		Punjab State Bus Stand Management Company Limited (07 March 1995)		Punjab State Civil Supplies Corporation Limited (14 February 1974)		Punjab State Container and Warehousing Corporation Limited (26 April 1995)		Punjab Tourism Development Corporation Limited (26 March 1979)		Punjab State Warehousing Corporation (01 November 1967)		Punjab Scheduled Castes Land Development and Finance Corporation (18 January 1971)		PEPSU Road Transport Corporation (07 January 1956)	
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL
Upto 2010-11	19.23	0.00	56.15	0.00	3.73	0.00	25.00	0.00	6.66	0.00	4.00	0.00	33.32	0.00	86.82	0.00
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.67	0.00	195.26	0.00
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.91	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	25.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.09	0.00	0.00	0.00
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.42	0.00	0.00	0.00
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>19.23</b>	<b>0.00</b>	<b>56.15</b>	<b>0.00</b>	<b>3.73</b>	<b>0.00</b>	<b>25.00</b>	<b>0.00</b>	<b>6.66</b>	<b>0.00</b>	<b>4.00</b>	<b>0.00</b>	<b>68.09</b>	<b>0.00</b>	<b>307.08</b>	<b>0.00</b>

Sl. No.	17		18		19		20		21		Total		G. Total
Year	Punjab State Industrial Development Corporation Limited (31 January 1966)		Punjab Financial Corporation (01 February 1953)		Punjab Police Housing Corporation Limited (30 March 1989)		Punjab State Power Corporation Limited		Punjab State Transmission Corporation Limited		Total		
	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	Equity	IFL	
Upto 2010-11	78.21	0.00	29.31	0.00	0.05	0.00	6,081.47	0.00	605.88	0.00	7,477.14	0.00	7,477.14
2011-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	196.93	0.00	196.93
2012-13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.91	30.00	45.91
2013-14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.35	0.00	22.35
2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	72.07	0.00	72.07
2015-16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32.24	0.00	32.24
2016-17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.83	0.00	10.83
2017-18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2018-19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(-97.97)	0.00	(-97.97)
2019-20	0.00	0.00	0.00	0.00	0.00	0.00	15628.26	0.00	0.00	0.00	15,629.35	0.00	15,629.35
2020-21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(-44.58)	0.00	(-44.58)
2021-22	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>78.21</b>	<b>0.00</b>	<b>29.31</b>	<b>0.00</b>	<b>0.05</b>	<b>0.00</b>	<b>21709.73</b>	<b>0.00</b>	<b>605.88</b>	<b>0.00</b>	<b>23,314.27</b>	<b>30.00</b>	<b>23,344.27</b>

Source: Information provided by SPSEs

**Appendix-5.4***(Referred to in paragraph 5.11.2; page 132)***Information regarding accounts in arrear of State Public Sector Undertakings**

Sr. No.	Name of the Company	Year for which Accounts are in arrear	No. of accounts in arrear	Status of the Company
1	Punjab State Civil Supplies Corporation Limited	2019-20 to 2021-22	03	Working
2	Punjab State Grains Procurement Corporation Limited	2018-19 to 2021-22	04	Working
3	Punjab Tourism Development Corporation Limited	2019-20 to 2021-22	03	Working
4	Gulmohar Tourist Complex (Holiday Home) Limited	2020-21 to 2021-22	02	Working
5	Punjab State Bus Stand Management Company Limited	2016-17 to 2021-22	06	Working
6	Punjab Small Industries and Export Corporation Limited	2020-21 to 2021-22	02	Working
7	Punjab Information & Communication Technology Corporation Limited	2021-22	01	Working
8	Punjab State Industrial Development Corporation Limited	2021-22	01	Working
9	Punjab Municipal Infrastructure Development Company	2019-20 to 2021-22	03	Working
10	Amritsar Smart City Limited	2020-21 to 2021-22	02	Working
11	Jalandhar Smart City Limited	2019-20 to 2021-22	03	Working
12	Ludhiana Smart City Limited	2020-21 to 2021-22	02	Working
13	Punjab Water Resources Management and Development Corporation Limited	2020-21 to 2021-22	02	Working
14	Punjab Agro Foodgrains Corporation Limited	2021-22	01	Working
15	Punjab Agro Industries Corporation Limited	2021-22	01	Working
16	Punjab State Seeds Corporation Limited	2021-22	01	Working
17	Punjab State Container & warehousing Corporation Limited	2021-22	01	Working

Sr. No.	Name of the Company	Year for which Accounts are in arrear	No. of accounts in arrear	Status of the Company
18	Punjab State Forest Development Corporation Limited	2021-22	01	Working
19	Punjab Police Housing Corporation Limited	2021-22	01	Working
20	Punjab Police Security Corporation Limited	2021-22	01	Working
21	Punjab State Biotech Corporation	2021-22	01	Working
22	Punjab Genco Limited	2021-22	01	Working
	<b>Total</b>		<b>43</b>	
23	Punjab Land Development and Reclamation Corporation Limited	1995-96 to 2021-22	27	Non working
24	Punjab Poultry Development Corporation Limited	2016-17 to 2021-22	06	Non working
25	Amritsar Hotel Limited	2020-21 to 2021-22	02	Non working
26	Neem Chameli Tourist Complex Limited	2020-21 to 2021-22	02	Non working
27	Punjab Footwears Limited	2019-20 to 2021-22	03	Non working
28	Punjab State Hosiery and Knitwear Development Corporation Limited	2006-07 to 2021-22	16	Non working
29	Punjab State Leather Development Corporation Limited	2018-19 to 2021-22	04	Non working
30	Punjab State Handloom and Textile Development Corporation Limited	2018-19 to 2021-22	04	Non working
31	Punjab Venture Investor Trust Limited	2021-22	01	Non working
32	Punjab Film and News Corporation Limited	2015-16 to 2021-22	07	Non working
	<b>Total</b>		<b>72</b>	
33	Punjab Micro Nutrients Limited	Under liquidation		
34	Electronic Systems Punjab Limited	Under liquidation		
35	Punjab Bio-Medical Equipments Limited	Under liquidation		
36	Punjab Power Packs Limited	Under liquidation		