

Appendices

Appendix 1.1

(Referred to in paragraph 1.1, page 1)

Profile of Punjab

| A. General Data | | | |
|-----------------|--|---------------------------------|------------------------------|
| Sr. No. | Particulars | | Figures |
| 1. | Area | | 50,362 sq km |
| 2. | Population as per 2011 Census | | 2.77 crore |
| 3. | Density of Population (as per 2011 census) (All India Density = 382 ¹ persons per Sq.Km.) | | 551 persons per Sq. km. |
| 4. | Population below poverty line (All India Average = 21.9 per cent) | | 8.3 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 = 33 per 1000 live births) | | 21 |
| 7. | Life Expectancy at birth (All India Average =69 years) | | 72.4 |
| 8. | Gini Coefficient ² (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 : 0.28; Urban : 0.37) | | Rural - 0.29 Urban - 0.36 |
| 9. | Gross State Domestic Product (GSDP) 2019-20 at current prices | | ₹ 5,74,760 crore |
| 10. | Per capita GSDP CAGR ³ (2011-12 to 2019-20) | General Category States Average | 10.53 |
| | | Punjab | 8.65 |
| | | All India Average | 9.84 |
| 11. | GSDP CAGR (2011-12 to 2019-20) | General Category States Average | 11.98 |
| | | Punjab | 10.08 |
| 12. | Population Growth (2011 to 2020) | General Category States Average | 10.98 |
| | | Punjab | 8.36 |
| 13. | Total cropped area | | 78.25 lakh hectares |
| 14. | Gross Irrigated area | | 77.67 lakh hectares |
| 15. | Percentage of total irrigated area to cropped area | | 99.26 per cent |

Source: Economic Surveys of India and Punjab 2018-19 and 2019-20.

¹ www.censusindia.gov.in (Census Info India 2011 Final Population Totals).

² http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

³ Compounded Annual Growth Rate.

| B. Financial Data | | | | | | | |
|--------------------------|-------------------------------------|--------------------------------|---------------|--------------------------------|---------------|--------------------------------|---------------|
| Sr. No. | Particulars | Figures (in per cent) | | | | | |
| | | 2010-11 to 2018-19 | | 2014-15 to 2018-19 | | 2018-19 to 2019-20 | |
| | CAGR | General Category States | Punjab | General Category States | Punjab | General Category States | Punjab |
| a. | Of Revenue Receipts | 13.65 | 10.70 | 12.71 | 12.39 | 2.08 | (-)1.12 |
| b. | Of Own Tax Revenue | 12.21 | 8.18 | 10.42 | 5.41 | 2.12 | (-)5.00 |
| c. | Of Non Tax Revenue | 11.19 | 4.50 | 9.67 | 27.38 | 23.44 | (-)12.24 |
| d. | Of Total Expenditure | 13.87 | 10.61 | 12.22 | 12.18 | 4.09 | 19.32 |
| e. | Of Capital Outlay | 14.64 | 0.15 | 12.35 | (-) 6.22 | (-)3.86 | 639.05 |
| f. | Of Revenue Expenditure on Education | 11.58 | 11.98 | 9.37 | 7.83 | 11.81 | 7.49 |
| g. | Of Revenue Expenditure on Health | 15.43 | 12.91 | 13.23 | 7.38 | 9.48 | 7.85 |
| h. | Of Salary and Wages | 10.78 | 9.99 | 10.35 | 6.39 | 9.51 | 2.85 |
| i. | Of Pension | 14.14 | 8.36 | 14.27 | 8.61 | 9.74 | 2.03 |

Source: Finance Accounts

Appendix 1.2

(Referred to in paragraphs 1.4.2 page 8)

Summarised financial position of the Government of Punjab
as on 31 March 2020(*₹*in crore)

| LIABILITIES | As on 31.03.2019 | As on 31.03.2020 |
|---|---------------------|---------------------|
| Internal Debt - | 174171.75 | 189662.07 |
| Market Loans bearing interest | 109747.67 | 128217.67 |
| Market Loans not bearing interest | 0.04 | 0.04 |
| Loans from Life Insurance Corporation of India | 0.00 | 0.00 |
| Loans from other Institutions | 64425.68 | 61444.36 |
| Ways and Means Advances and Overdrafts from Reserve Bank of India | (-1.64) | 0.00 |
| Loans and Advances from Central Government- | 4958.70 | 4670.57 |
| Non-Plan Loans | 20.92 | 17.91 |
| Loans for State Plan Schemes | 3159.25 | 2728.45 |
| Pre 1984-85 Loans | 0.31 | 0.30 |
| Other loans for State | 1778.22 | 1923.91 |
| Contingency Fund | 25.00 | 25.00 |
| Small Savings, Provident Funds, etc. | 22993.55 | 22995.06 |
| Deposits | 3389.96 | 3821.38 |
| Reserve Funds | 6403.28 | 8457.15 |
| Suspense and Miscellaneous Balances | 69.27 | 28.62 |
| Remittance Balances | -- | -- |
| TOTAL | 212011.51 | 229659.85 |
| ASSETS | | |
| Gross Capital Outlay on Fixed Assets - | 48248.06 | 66075.49 |
| Investments in shares of Companies, Corporations, etc. | 4263.23 | 19898.06 |
| Other Capital Expenditure | 43984.83 | 46177.43 |
| Loans and Advances - | 50681.72 | 35395.17 |
| Loans for Power Projects | 16395.80 | 761.23 |
| Other Development Loans | 34276.87 | 34625.29 |
| Loans to Government servants and miscellaneous loans | 9.05 | 8.65 |
| Advances with Departmental Officers | 0.42 | 0.42 |
| Remittance Balances | 2.91 | 25.26 |
| Cash | 1324.83 | 2125.06 |
| Cash in Treasuries and local remittances | -- | -- |
| Departmental Cash Balance | 835.21 | 725.54 |
| Permanent Advances/Cash Imprest) | 0.26 | 0.26 |
| Cash Balance Investments | 468.56 | 805.39 |
| Deposits with Reserve Bank of India | 20.10 | 340.67 |
| Investments from Earmarked Funds | 0.70 | 253.20 |
| Suspense and Miscellaneous Balances | 0.66 | 0.66 |
| Deficit on Government Account - | 111752.91 | 126037.79 |
| Add Revenue Deficit of the current year | 13134.63 | 14284.89 |
| Accumulated deficit at the beginning of the year | 98618.28 | 111752.90 |
| TOTAL | 212011.51 | 229659.85 |

Source: Finance Accounts

Appendix 2.1*(Referred to in paragraph 2.2, page 18)***Abstract of receipts and disbursements for the year 2019-20***(₹ in crore)*

| Receipts | 2018-19 | 2019-20 | Disbursements | 2018-19 | 2019-20 |
|--|-----------------|-----------------|---|-----------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Section-A: Revenue | | | | | |
| I-Revenue receipts | 62269.08 | 61574.75 | I-Revenue expenditure- | 75403.71 | 75859.64 |
| (i)-Tax revenue | 31574.28 | 29994.79 | General services | 36930.51 | 38614.35 |
| (ii)-Non-tax revenue | 7582.29 | 6654.08 | Social Services- | 18320.37 | 19483.85 |
| (iii) State's share of Union Taxes and Duties | 12005.14 | 10345.85 | -Education, Sports, Art and Culture | 10102.59 | 10859.61 |
| (iv) Non-Plan Grants | 0.00 | 0.00 | -Health and Family Welfare | 3143.38 | 3390.28 |
| (v) Grants for State Plan Schemes | 0.00 | 0.00 | Water Supply, Sanitation, Housing and Urban Development | 957.98 | 800.73 |
| (vi) Grants for Centrally Sponsored Plan Schemes | (-) 74.21 | (-) 68.84 | -Information and Broadcasting | 45.45 | 55.87 |
| (vii) Grants for Centrally Sponsored Schemes | 3091.70 | 2864.31 | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 610.93 | 451.47 |
| (viii) Finance Commission Grants | 719.54 | 2710.13 | -Labour and Labour Welfare | 226.58 | 250.59 |
| (ix) Other Transfer/ Grants to States/ Union Territories with Legislatures | 7370.34 | 9074.43 | -Social Welfare and Nutrition | 3199.61 | 3635.94 |
| | | | -Others | 33.85 | 39.36 |
| | | | Economic Services- | 17888.17 | 14551.12 |
| | | | -Agriculture and Allied Activities | 12343.28 | 8364.61 |
| | | | -Rural Development | 435.84 | 451.38 |
| | | | -Irrigation and Flood Control | 1169.63 | 1175.24 |
| | | | -Energy | 2196.88 | 1596.53 |
| | | | -Industry and Minerals | 707.43 | 1850.37 |
| | | | -Transport | 740.82 | 860.07 |
| | | | -Science, Technology and Environment | 4.28 | 4.28 |
| | | | -General Economic Services | 290.01 | 248.64 |
| | | | Grants-in-aid Contributions | 2264.66 | 3210.32 |
| II. Revenue deficit carried over to Section B | 13134.63 | 14284.89 | II. Revenue Surplus carried over to Section-B | -- | -- |
| Total Section A | 75403.71 | 75859.64 | | 75403.71 | 75859.64 |

| Receipts | 2018-19 | 2019-20 | Disbursements | 2018-19 | 2019-20 |
|--|---------------|-----------------|---|----------------|-----------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Section-B : Others | | | | | |
| III-Opening Cash balance including Permanent Advances and Cash Balance Investment | 488.45 | 1324.83 | III Opening Overdraft from Reserve Bank of India | -- | -- |
| IV – Misc. Capital Receipts | 0.02 | 0.30 | IV-Capital Outlay | 2412.24 | 17827.73 |
| | | | General Services | 169.34 | 153.96 |
| | | | Social Services- | 1047.25 | 964.50 |
| | | | -Education, Sports, Art and Culture | 178.72 | 226.78 |
| | | | -Health and Family Welfare | 100.47 | 128.47 |
| | | | Water Supply, Sanitation, Housing and Urban Development | 753.82 | 599.50 |
| | | | -Information and Broadcasting | 0.00 | 0.00 |
| | | | -Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 0.00 | 6.88 |
| | | | -Social Welfare and Nutrition | 8.72 | 0.00 |
| | | | - Other Social Services | 5.52 | 2.87 |
| | | | Economic Services- | 1195.65 | 16709.27 |
| | | | -Agriculture and Allied Activities | 80.18 | 0.03 |
| | | | -Rural Development | 200.94 | 133.17 |
| | | | -Irrigation and Flood Control | 252.85 | 440.56 |
| | | | Energy | 0.00 | 15628.26 |
| | | | Industry and Minerals | 0.00 | 0.00 |
| | | | Transport | 515.19 | 315.73 |
| | | | Science Technology and Environment | 2.94 | 0.00 |
| | | | General Economic Services | 143.55 | 191.52 |
| V Recoveries of Loans and Advances | 848.67 | 16070.44 | V-Loans and Advances Disbursed | 1361.05 | 783.88 |
| -From Power Projects | 6.31 | 15634.57 | -For Power Projects | 0.00 | 0.00 |
| -From Government Servants | 34.95 | 30.46 | -To Government Servants | 34.06 | 30.05 |
| -From others | 807.41 | 405.41 | -To Others | 1326.99 | 753.83 |

| Receipts | 2018-19 | 2019-20 | Disbursements | 2018-19 | 2019-20 |
|---|------------------|------------------|---|------------------|------------------|
| 1 | 2 | 3 | 4 | 5 | 6 |
| VI-Revenue surplus brought down | -- | -- | VI-Revenue Deficit Brought down | 13134.63 | 14284.89 |
| VII- Public debt receipts | 22938.51 | 27820.65 | VII-Repayment of Public Debt | 8611.05 | 12618.46 |
| -External Debt | -- | -- | -External Debt | -- | -- |
| -Internal debt other than ways and means Advances and Overdraft | 22325.28 | 27674.13 | -Internal debt other than ways and means Advances and Overdraft | 8234.08 | 12185.45 |
| -Net transactions under Ways and Means Advances | (-704.22) | 1.64 | -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 | 1317.45 | 144.88 | -Repayment of Loans and Advances to Central Government | 376.97 | 433.01 |
| 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 |
| X-Public Account Receipts# | 64839.91 | 66752.04 | X-Public Account Disbursement# | 62271.76 | 64328.24 |
| -Small Savings and Provident funds | 3565.08 | 3590.73 | -Small Savings and Provident funds | 2301.26 | 3589.23 |
| -Reserve funds | 923.82 | 2251.05 | -Reserve funds | 40.72 | 197.17 |
| -Deposits and Advances | 4567.43 | 5288.87 | -Deposits and Advances | 4277.02 | 4857.45 |
| -Suspense and Miscellaneous# | 55702.58 | 55574.83 | -Suspense and Miscellaneous# | 55582.44 | 55615.48 |
| -Remittances | 81.00 | 46.56 | -Remittances | 70.32 | 68.91 |
| XI-Closing Overdraft from Reserve Bank of India | Nil | Nil | XI Cash Balance at end | 1324.83 | 2125.06 |
| | | | Cash in Treasuries and Local Remittances | -- | -- |
| | | | Deposits with Reserve Bank | 20.10 | 340.67 |
| | | | Other cash balance and Investments | 836.17 | 979.00 |
| | | | Cash Balance Investment | 468.56 | 805.39 |
| Total Section-B | 89115.56 | 111968.26 | | 89115.56 | 111968.26 |
| Total (A+B) | 164519.27 | 187827.90 | Total | 164519.27 | 187827.90 |

Source: Finance Accounts

Appendix 2.2

(Referred to in paragraphs 2.3.2.1 page 21)

Time Series data on State Government Finances

(₹ in crore)

| Particulars | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|---------------|---------------|---------------|---------------|---------------|
| Part A: Receipts | | | | | |
| 1. Revenue Receipts | 41523 | 47985 | 53010 | 62269 | 61575 |
| (i) Tax Revenue⁴ | 26690 | 27747 | 30423 | 31574 | 29995 |
| | (64) | (58) | (57) | (51) | (49) |
| State's Goods and Service Tax | 0 | 0 | 7901 | 13273 | 12751 |
| | | | (26) | (42) | (43) |
| Taxes on Sales, Trades etc. ⁵ | 15857 | 17587 | 11160 | 6572 | 5223 |
| | (59) | (63) | (37) | (21) | (17) |
| State Excise ⁵ | 4796 | 4406 | 5136 | 5072 | 4865 |
| | (18) | (16) | (17) | (16) | (16) |
| Taxes on vehicles ⁵ | 1475 | 1548 | 1911 | 1861 | 1994 |
| | (6) | (6) | (6) | (6) | (7) |
| Stamps and Registration fees ⁵ | 2449 | 2044 | 2135 | 2298 | 2258 |
| | (9) | (7) | (7) | (7) | (8) |
| Land Revenue | 55 | 68 | 91 | 69 | 67 |
| Other Taxes ⁵ | 2058 | 2094 | 2089 | 2429 | 2837 |
| | (8) | (8) | (7) | (8) | (9) |
| (ii) Non-Tax Revenue⁴ | 2650 | 5863 | 4319 | 7582 | 6654 |
| | (7) | (12) | (8) | (12) | (11) |
| (iii) State's share of Union taxes and duties⁴ | 8009 | 9599 | 10617 | 12005 | 10346 |
| | (19) | (20) | (20) | (19) | (17) |
| (iv) Grants in aid from GOI⁴ | 4174 | 4776 | 7651 | 11108 | 14580 |
| | (10) | (10) | (14) | (18) | (23) |
| 2. Misc Capital Receipts | 0 | 0 | 0 | 0 | 0 |
| 3. Recoveries of Loans and Advances | 218 | 181 | 73 | 849 | 16070 |
| 4. Total revenue and Non-debt capital receipts (1+2+3) | 41741 | 48166 | 53083 | 63118 | 77645 |
| 5. Public Debt Receipts | 20207 | 55234 | 18517 | 22939 | 27821 |
| Internal Debt (excluding Ways & Means Advances and Overdrafts) | 19942 | 54311 | 17622 | 22325 | 27674 |
| Net transactions under Ways and Means advances and Overdrafts | 0 | 268 | 435 | (-704) | 2 |
| Loans and Advances from Government of India | 265 | 655 | 460 | 1318 | 145 |
| 6. Total receipts in the Consolidated Fund (4+5) | 61948 | 103400 | 71600 | 86057 | 105466 |
| 7. Contingency Fund Receipts | 0 | 0 | 0 | 0 | 0 |
| 8. Public Account Receipts | 54552 | 52724 | 47083 | 64840 | 66752 |
| 9. Total receipts of the State (6+7+8) | 116500 | 156124 | 118683 | 150897 | 172218 |

⁴ Figures in parenthesis indicate percentage to Revenue Receipts.

⁵ Figures in parenthesis indicate percentage to Tax Revenue.

| Particulars | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|--------------|---------------|--------------|--------------|--------------|
| Part B: Expenditure/ Disbursement | | | | | |
| 10. Revenue Expenditure⁶ | 50073 | 55296 | 62465 | 75404 | 75860 |
| | (85) | (55) | (95) | (95) | (80) |
| Plan ⁷ | 5311 | 5966 | 62465 | 75404 | 75860 |
| | (11) | (11) | (100) | (100) | (100) |
| Non-Plan ⁷ | 44762 | 49330 | | | |
| | (89) | (89) | | | |
| General Services including interest payments ⁷ | 24713 | 28488 | 34500 | 36931 | 38615 |
| | (49) | (52) | (55) | (49) | (51) |
| Social Services ⁷ | 14898 | 15672 | 15470 | 18320 | 19484 |
| | (30) | (28) | (25) | (24) | (26) |
| Economic Services ⁷ | 9756 | 10218 | 11194 | 17888 | 14551 |
| | (20) | (18) | (18) | (24) | (19) |
| Grants in aid and Contributions ⁷ | 706 | 918 | 1301 | 2265 | 3210 |
| | (1) | (2) | (2) | (3) | (4) |
| 11. Capital Outlay⁶ | 3059 | 4346 | 2352 | 2412 | 17828 |
| | (5) | (4) | (4) | (3) | (19) |
| Plan ⁸ | 2733 | 3929 | 2352 | 2412 | 17828 |
| | (89) | (90) | (100) | (100) | (19) |
| Non-Plan ⁸ | 326 | 417 | | | |
| | (11) | (10) | | | |
| General Services ⁸ | 253 | 249 | 180 | 169 | 154 |
| | (8) | (6) | (8) | (7) | (1) |
| Social Services ⁸ | 828 | 1087 | 916 | 1047 | 965 |
| | (27) | (25) | (39) | (43) | (5) |
| Economic Services ⁸ | 1978 | 3010 | 1256 | 1196 | 16709 |
| | (65) | (69) | (53) | (50) | (94) |
| 12. Disbursement of Loans and Advances⁶ | 5969 | 41364 | 760 | 1361 | 783 |
| | (10) | (41) | (1) | (2) | (1) |
| 13. Total of revenue expenditure, capital expenditure and disbursement of loan and advances (10+11+12) | 59101 | 101006 | 65577 | 79177 | 94471 |
| 14. Repayments of Public Debt | 3830 | 4050 | 7487 | 8611 | 12618 |
| Internal Debt (excluding Ways and Means Advances and Overdraft) | 3515 | 3722 | 7152 | 8234 | 12185 |
| Net transactions under Ways and Means advances and Overdraft | -- | -- | -- | -- | -- |
| Loans and Advances from Government of India | 315 | 328 | 335 | 377 | 433 |
| 15. Appropriation to Contingency Fund | -- | -- | -- | -- | -- |

⁶ Figures in parenthesis indicate percentage to total expenditure.

⁷ Figures in parenthesis indicate percentage to revenue expenditure.

⁸ Figures in parenthesis indicate percentage to capital expenditure.

| Particulars | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|--|----------------------------|-----------------------------|-----------------|-----------------|-----------------|
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 62931 | 105056 | 73064 | 87788 | 107089 |
| 17. Contingency Fund disbursements | -- | -- | -- | -- | -- |
| 18. Public Account disbursements | 53447 | 50600 | 45526 | 62272 | 64328 |
| 19. Total disbursements by the State (16+17+18) | 116378 | 155656 | 118590 | 150060 | 171417 |
| Part C: Deficits | | | | | |
| 20. Revenue Deficit (1-10) | (-)8550 | (-)7311 | (-)9455 | (-)13135 | (-)14285 |
| 21. Fiscal Deficit (4 – 13) | (-)17360 | (-)47071⁹ | (-)12494 | (-)16059 | (-)16826 |
| 22. Primary Deficit (-)/ Surplus (+) (21-23) | (-)7578 | (-)35429⁹ | 2840 | 247 | 741 |
| Part D: Other data | | | | | |
| 23. Interest Payments (included in the revenue expenditure) | 9782 | 11642 | 15334 | 16306 | 17567 |
| 24. Financial Assistance to local bodies etc. | 5652 | 5758 | 6163 | 8864 | 9883 |
| 25. Ways and Means Advances/Overdraft availed (days) | 275 | 344 | 313 | 233 | 227 |
| Ways and Means Advances availed (days) | 218 | 165 | 213 | 170 | 183 |
| Overdraft availed (days) | 57 | 179 | 100 | 63 | 44 |
| 26. Interest on Ways and Means Advances/Overdraft | 28 | 59 | 48 | 27 | 24 |
| 27. Gross State Domestic Product (GSDP) | 390087 | 426988 | 470834 | 526376 | 574760 |
| 28. Total Outstanding Debt (year end) | 128835¹⁰ | 182526 | 195152 | 211917 | 229354 |
| 29. Outstanding Guarantees (year end) | 56819 | 20677 | 19760 | 23719 | 25352 |
| 30. Maximum amount guaranteed (year end) | 31066 | 15534 | 14214 | 14287 | 14434 |
| 31. Number of incomplete projects | 11 | 12 | 40 | 53 | 52 |
| 32. Capital blocked in incomplete projects | 447 | 435 | 118 | 158 | 1201 |
| Part E: Fiscal Health Indicators (per cent) | | | | | |
| I Resource Mobilization | | | | | |
| Own Tax revenue/GSDP | 6.84 | 6.50 | 6.46 | 6.00 | 5.22 |
| Own Non-tax revenue/GSDP | 0.68 | 1.37 | 0.92 | 1.44 | 1.16 |
| Central Transfers/GSDP | 2.05 | 2.25 | 2.25 | 2.28 | 1.80 |

⁹ Excluding borrowings of ₹ 5,768.54 crore under UDAY to take over DISCOMs debt as per GoI's letter No. 40(6)PF-1/2009 Vol. II dated 29th March 2016 which were not to be counted towards fiscal deficits limits of the State during 2016-17.

¹⁰ 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.

| Particulars | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---|---------|-----------|---------|---------|---------|
| II Expenditure Management | | | | | |
| Total Expenditure/GSDP | 15.15 | 23.66 | 13.93 | 15.04 | 16.44 |
| Total Expenditure/Revenue Receipts | 142.33 | 210.49 | 123.71 | 127.15 | 153.42 |
| Revenue Expenditure/Total Expenditure | 84.72 | 54.75 | 95.25 | 95.23 | 80.30 |
| Expenditure on Social Services/ Total Expenditure | 26.61 | 16.59 | 24.99 | 24.46 | 21.65 |
| Expenditure on Economic Services/ Total Expenditure | 19.85 | 13.10 | 20.09 | 25.78 | 33.88 |
| Capital Outlay/ Total Expenditure | 5.18 | 4.30 | 3.59 | 3.05 | 18.87 |
| Capital Outlay on Social & Economic Services/ Total Expenditure | 4.75 | 4.06 | 3.31 | 2.83 | 18.71 |
| III Management of fiscal Imbalances | | | | | |
| Revenue deficit /GSDP | (-2.19) | (-1.71) | (-2.01) | (-2.50) | (-2.49) |
| Fiscal deficit/GSDP | (-4.45) | (-11.02*) | (-2.65) | (-3.05) | (-2.93) |
| Primary deficit (surplus)/GSDP | (-1.94) | (-8.30*) | 0.60 | 0.05 | 0.13 |
| Revenue Deficit/Fiscal Deficit | 49.25 | 15.53 | 75.68 | 81.79 | 84.90 |
| IV Management of Fiscal Liabilities | | | | | |
| Total Outstanding Debt/GSDP | 33.03 | 42.75 | 41.45 | 40.26 | 39.90 |
| Total Outstanding Debt/RR | 310.27 | 380.38 | 368.14 | 340.33 | 372.48 |
| V Other Fiscal Health Indicators | | | | | |
| Return on Investment (per cent) | 0.04 | 0.09 | 0.11 | 0.10 | 0.02 |
| Financial Assets/Liabilities | 36.49 | 51.16 | 49.47 | 47.29 | 45.12 |

Source: Finance Accounts

* Excluding borrowings of ₹5769 crore under UDAY to take over DISCOMs debt as per GoI's letter No. 40(6)PF-1/2009 Vol. II dated 29th March 2016 which were not to be counted towards fiscal deficit limits of the State during 2016-17.

Appendix 2.3

(Referred to in paragraph 2.4.2.2 (i), page 44)

Statement showing accumulated losses in PSUs in which State Government has equity investment

(₹in crore)

| Sr. No. | Name of the PSU | GoP equity at close of the year 2019-20 | Accumulated Profits (+)/ Losses (-) |
|--------------|--|---|-------------------------------------|
| 1. | Ludhiana Smart City Limited | 0.01 | (-)0.16 |
| 2. | Gulmohar Tourist Complex (Holiday Home) Limited | 0.02 | (-)5.21 |
| 3. | Punjab Scheduled Castes Land Development and Finance Corporation | 62.67 | (-)14.96 |
| 4. | Punjab Agro Juices Limited | 50.00 | (-)69.21 |
| 5. | Punjab Water Resource Management and Development Corporation Limited | 300.00 | (-)181.57 |
| 6. | Punjab Financial Corporation | 29.31 | (-)258.92 |
| 7. | PEPSU Road Transport Corporation | 307.08 | (-)393.53 |
| 8. | Punjab State Industrial Development Corporation Limited | 78.21 | (-)702.48 |
| 9. | Punjab State Warehousing Corporation | 4.00 | (-)871.00 |
| 10. | Punjab State Civil Supplies Corporation Limited | 3.73 | (-)1948.38 |
| 11. | Punjab State Grains Procurement Corporation Limited | 1.05 | (-)3721.91 |
| 12. | Punjab State Power Corporation Limited | 21709.73 | (-)8159.37 |
| Total | | 22545.81 | (-)16326.70 |

Source: Finalised accounts of the PSUs upto September 2020

Appendix 2.4*(Referred to in paragraph 2.4.2.2 (i), page 45)***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 loan as on 31 March 2020 |
|--------------|---|-----------------------|---------------|---|--------------------|-------------------|------------------------------|
| 1. | Punjab Agro Juices Limited | 50.00 | 50.00 | (-)1.49 | (-)69.21 | (-)19.21 | 30.00 |
| 2. | Punjab State Grains Procurement Corporation Limited | 1.05 | 1.05 | (-)224.05 | (-)3721.91 | (-)3720.86 | 6722.47 |
| 3. | Gulmohar Tourist Complex (Holiday Home) Limited | 0.02 | 0.02 | (-)0.21 | (-)5.21 | (-)5.19 | 0.00 |
| 4. | Punjab State Civil Supplies Corporation Limited | 3.73 | 3.73 | (-)55.27 | (-)1948.38 | (-)1944.65 | 9298.33 |
| 5. | Punjab State Industrial Development Corporation Limited | 78.21 | 78.21 | (-)4.04 | (-)702.48 | (-)624.27 | 0.00 |
| 6. | PEPSU Road Transport Corporation | 331.44 | 307.08 | (-)5.20 | (-)393.53 | (-)62.09 | 23.75 |
| 7. | Ludhiana Smart City Limited | 0.01 | 0.01 | (-)0.18 | (-)0.16 | (-)0.15 | 0.00 |
| 8. | Punjab State Warehousing Corporation | 8.00 | 4.00 | 240.51 | (-)871.00 | (-)836.52 | 3278.67 |
| 9. | Punjab Financial Corporation | 40.39 | 29.31 | 6.71 | (-)258.92 | (-)218.53 | 9.84 |
| Total | | 512.85 | 473.41 | (-)43.22 | (-)7970.80 | (-)7431.47 | 19363.06 |

Source: Finalised accounts of the PSUs upto September 2020

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 45)***Position of outstanding long term loans extended by
Government of Punjab to State PSUs as on 31 March 2020***(₹in crore)*

| Sr. No. | Name of the PSU | Amount of outstanding loan |
|----------------|---|-----------------------------------|
| 1. | Punjab Agro Foodgrains Corporation Limited | 5728.89 |
| 2. | Punjab Agro Juices Limited | 30.00 |
| 3. | Punjab State Grains Procurement Corporation Limited | 6722.47 |
| 4. | Punjab Water Resources Management and Development Corporation Limited | 222.26 |
| 5. | Punjab State Civil Supplies Corporation Limited | 9298.33 |
| 6. | Punjab State Warehousing Corporation | 3278.67 |
| 7. | PEPSU Road Transport Corporation | 23.75 |
| 8. | Punjab Financial Corporation | 9.84 |
| 9. | Punjab State Power Corporation Limited | 20.38 |
| Total | | 25334.59 |

Source: Finalised accounts of the PSUs upto September 2020

Appendix 2.6*(Referred to in paragraph 2.4.2.2 (ii), page 46)***Government Investment as per Finance Accounts vis a vis records of Public Sector Undertakings***(₹ in crore)*

| Sr. No. | Name of the PSU | As per Finance Accounts | As per records of PSUs | Difference |
|----------------|---|--------------------------------|-------------------------------|-------------------|
| 1. | Punjab Agro Industries Corporation Limited | 46.23 | 45.46 | -0.77 |
| 2. | Punjab Agro Juices Limited | 0.00 | 50.00 | 50.00 |
| 3. | Punjab State Seeds Corporation Limited | 3.70 | 4.51 | 0.81 |
| 4. | Punjab Small Industries and Export Corporation Limited | 4.77 | 49.86 | 45.09 |
| 5. | Punjab Water Resources Management & Development Corporation Limited | 206.90 | 300.00 | 93.10 |
| 6. | Gulmohar Tourist Complex (Holiday Home) Limited | 0.00 | 0.02 | 0.02 |
| 7. | Punjab Tourism Development Corporation Limited | 5.40 | 6.66 | 1.26 |
| 8. | Punjab State Warehousing Corporation | 3.92 | 4.00 | 0.08 |
| 9. | Punjab Scheduled Castes Land Development and Finance Corporation | 82.62 | 62.67 | (-)19.95 |
| 10. | PEPSU Road Transport Corporation | 255.05 | 307.08 | 52.03 |
| 11. | Punjab Poultry Development Corporation Limited | 2.88 | 3.09 | 0.21 |
| 12. | Amritsar Hotel Limited | 0.00 | 0.02 | 0.02 |
| 13. | Neem Chameli Tourist Complex Limited | 0.00 | 0.02 | 0.02 |
| 14. | Punjab Police Housing Corporation Limited | 0.00 | 0.05 | 0.05 |
| 15. | Amritsar Smart City Limited | 0.00 | 0.01 | 0.01 |
| 16. | Jalandhar Smart City Limited | 0.00 | 0.01 | 0.01 |
| 17. | Ludhiana Smart City Limited | 0.00 | 0.01 | 0.01 |
| 18. | Punjab State Power Corporation Limited | 18401.05 | 21709.73 | 3308.68 |
| 19. | Punjab State Transmission Corporation Limited | 0.00 | 605.88 | 605.88 |
| | Total | 19012.52 | 23149.08 | 4136.56 |

Source: Finalised accounts of the PSUs upto September 2020

Appendix 3.1*(Referred to in paragraph 3.3.1, page 75)***Statement showing expenditure incurred without budget provision**

| Sr. No. | Number and Name of grant | Expenditure without provision (₹ in crore) | Head of Account |
|----------------|---------------------------------|---|--|
| 1. | 08-Finance | 15.75 | 2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness |
| 2. | | 1000.00 | 6003-00-101-03-Market Loans bearing Interest from Nov. 2011-49- 8.83 per cent Punjab State Development Loan 2019 |
| 3. | | 200.00 | 6003-00-101-03-Market Loans bearing Interest from Nov. 2011-50-8.44 per cent Punjab State Development Loan 2019 |
| 4. | 13-Industries | 1.11 | 6851-00-102-07-Loans to New Industries in Lieu of Refund of Sales Tax/Purchase Tax and Other Inter State Sales Tax |
| 5. | 15-Water Resources | 2.86 | 4700-02-799-Suspense |
| 6. | 21-Public Works | 118.91 | 2059-80-001-07-Establishment Charges paid to Public Health Department for Works Done by that Department |
| 7. | | 10.12 | 2059-80-799-Suspense |
| 8. | | 213.90 | 3054-80-001-01-Establishment Charges Transferred on Pro-rata Basis to the Major Head 3054 Roads and Bridges |
| 9. | | 259.37 | 3054-80-797-01-Amount Transferred to Subvention from Central Road Fund |
| 10. | | 171.28 | 5054-03-337-47-01-Construction of 10 Rural Roads and 1 Bridge Project under [Rural Infrastructure Development Fund-XXIV (1)] |
| 11. | 29-Transport | 4.03 | 3055-00-797-02-Amount transferred to General Reserve Fund |
| 12. | | 22.53 | 3055-00-797-03-Punjab State Road Safety Fund |
| 13. | 41-Water Supply and Sanitation | 93.72 | 2215-01-799-Suspense |
| Total | | 2113.58 | |

Source: Appropriation Accounts

Appendix 3.2

(Referred to in paragraph 3.3.3, page 76)

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

(₹ in crore)

| Sr. No. | Number and Name of grant | Original provision | Supplementary provision | Actual expenditure | Savings out of Original Provision |
|--------------------------|---|--------------------|-------------------------|--------------------|-----------------------------------|
| A-Revenue (Voted) | | | | | |
| 1. | 02-Animal Husbandry and Fisheries | 580.36 | 7.63 | 481.48 | 98.88 |
| 2. | 04-Defence Services Welfare | 90.08 | 15.84 | 95.23 | 0.00 |
| 3. | 5-Education | 12078.32 | 98.38 | 10674.04 | 1404.28 |
| 4. | 7-Excise and Taxation | 217.59 | 6.53 | 206.53 | 11.06 |
| 5. | 10-General Administration | 249.14 | 9.05 | 222.81 | 26.33 |
| 6. | 11-Health and Family Welfare | 3447.46 | 129.50 | 3095.87 | 351.59 |
| 7. | 13-Industries | 1727.98 | 405.18 | 1849.88 | 0.00 |
| 8. | 15-Water Resources | 1315.61 | 85.66 | 1164.12 | 151.49 |
| 9. | 17-Local Government | 3137.04 | 773.82 | 2407.51 | 729.53 |
| 10. | 20-Power | 2073.18 | 303.46 | 1601.18 | 472.00 |
| 11. | 22-Revenue and Rehabilitation | 1377.81 | 336.31 | 1336.37 | 41.44 |
| 12. | 23-Rural Development and Panchayats | 3239.87 | 248.70 | 1304.21 | 1935.66 |
| 13. | 25-Social Security, Women and Child Welfare | 2804.66 | 299.46 | 2819.16 | 0.00 |
| 14. | 26-State Legislature | 53.59 | 1.23 | 48.57 | 5.02 |
| 15. | 28-Tourism and Cultural Affairs | 134.17 | 14.21 | 134.03 | 0.14 |
| 16. | 29-Transport | 388.27 | 11.59 | 355.86 | 32.41 |
| 17. | 31-Employment Generation and Training | 156.49 | 75.81 | 83.82 | 72.67 |

| Sr. No. | Number and Name of grant | Original provision | Supplementary provision | Actual expenditure | Savings out of Original Provision |
|----------------------------|--|--------------------|-------------------------|--------------------|-----------------------------------|
| 18. | 32-Forestry and Wild Life | 196.90 | 215.19 | 212.49 | 0.00 |
| 19. | 36-Jails | 246.55 | 23.42 | 245.34 | 1.21 |
| 20. | 37-Law and Justice | 575.97 | 4.10 | 509.95 | 66.02 |
| 21. | 39-Printing and Stationary | 37.15 | 2.13 | 29.22 | 7.93 |
| B-Revenue (Charged) | | | | | |
| 22. | 18-Personnel | 7.75 | 1.20 | 8.48 | 0.00 |
| C-Capital (Voted) | | | | | |
| 23. | 06-Election | 0.00 | 2.00 | 0.00 | 0.00 |
| 24. | 12-Home Affairs | 130.18 | 5.11 | 56.49 | 73.69 |
| 25. | 13-Industries | 12.29 | 29.72 | 1.11 | 11.18 |
| 26. | 18-Personnel | 0.60 | 7.40 | 0.00 | 0.60 |
| 27. | 19-Planning | 252.88 | 8.66 | 133.66 | 119.22 |
| 28. | 24-Science, Technology and Environment | 4.39 | 6.02 | 0.00 | 4.39 |
| 29. | 29-Transport | 1.25 | 19.92 | 0.00 | 1.25 |
| 30. | 35-Housing and Urban Development | 0.22 | 1.17 | 0.24 | 0.00 |
| 31. | 40-Sports and Youth Services | 11.00 | 1.00 | 3.09 | 7.91 |

Source: Appropriation Accounts

Appendix 3.3

(Referred to in paragraph 3.3.4, page 76)

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(+) |
|---------|---|----------------|---------------------|------------------|--------|-------------|----------------------|
| | 01-Agriculture | | | | | | |
| 1. | 2402-00-102-38-01- Repair/ Renovation of Existing Village Ponds for Irrigation | 0.94 | 0 | 2.82 | 3.76 | 0.47 | -3.29 |
| 2. | 2402-00-102-28- Project for Judicious use of Available Water and Harvesting of Rain Water for Enhancing Irrigation Potential in Punjab State(Rural Infrastructure Development Fund- XVII) | 0.01 | 0 | 4.99 | 5.00 | 0 | -5.00 |
| 3. | 2402-00-102-40- NABARD-RIDF- Projects- 01-Project for Utilization of Treated Water for Irrigation from Sewerage Treatment Plants in Punjab (NABARD- RIDF-XXIV)- | 0.94 | 0 | 2.82 | 3.76 | 0 | -3.76 |
| | 02-Animal Husbandry and Fishries | | | | | | |
| 4. | 2403-00-101-18-Foot and Mouth Disease Control Programme- | 5.47 | 5.59 | 3.72 | 14.78 | 6.81 | -7.97 |
| | 05-Education | | | | | | |
| 5. | 2202-01-101-27- Samagrha Shiksha Abhiyan, Punjab- 01-Assistance to Samagrha Shiksha Abhiyan Society | 285.00 | 29.18 | 19.46 | 333.64 | 284.56 | -49.08 |
| 6. | 2202-01-112-01-Mid Day Meal | 110.58 | 0 | 12.88 | 123.46 | 103.79 | -19.67 |
| 7. | 2202-01-789-02-Mid Day Meal | 180.42 | 1.66 | 19.35 | 201.43 | 180.42 | -21.01 |
| 8. | 2202-01-112-18- Samagrha Shiksha Abhiyan, Punjab- 01-Assistance to Samagrha Shiksha Abhiyan Society | 465.00 | 67.54 | 47.91 | 580.45 | 421.74 | -158.71 |
| 9. | 2202-80-001-01- Direction and Administration- | 36.61 | 0 | 1.42 | 38.03 | 32.10 | -5.93 |

| Sr. No. | Number and Name of grant/Head of Account | Original grant | Supplementary grant | Re-appropriation | Total | Expenditure | Saving(-)/ Excess(+) |
|---------|---|----------------|---------------------|------------------|---------|-------------|----------------------|
| | 11-Health and Family Welfare | | | | | | |
| 10. | 2210-01-001-58-Seed Corpus of Cancer Relief Fund | 34.00 | 0 | 6.80 | 40.80 | 27.20 | -13.60 |
| | 12-Home Affairs and Justice | | | | | | |
| 11. | 4055-00-207-03-District Police (Proper)- | 10.00 | 0 | 7.05 | 17.05 | 7.05 | -10.00 |
| 12. | 4055-00-207-08-Modernisation of Police Forces | 60.00 | 5.11 | 4.22 | 69.33 | 27.56 | -41.77 |
| 13. | 4055-00-207-18-Better Policing-04-Setting up of Cyber Forensic Lab-cum-Training Centre for Project Cyber Crime Prevention against Women and Children | 1.09 | 0 | 1.46 | 2.55 | 0 | -2.55 |
| | 13-Industries | | | | | | |
| 14. | 2852-80-789-01-Power Subsidy to Industries | 151.30 | 0 | 46.79 | 198.09 | 138.71 | -59.38 |
| 15. | 2852-80-800-01-Incentives under Various Industrial Policies-01-Power Subsidy to Industry | 1361.70 | 405.17 | 15.91 | 1782.78 | 1598.62 | -184.16 |
| | 15-Water Resources | | | | | | |
| 16. | 2701-80-800-08-Works Expenditure | 15.00 | 22.66 | 9.34 | 47.00 | 25.48 | -21.52 |
| 17. | 4701-06-01-08-Works Expenditure | 10.24 | 0 | 6.18 | 16.42 | 4.78 | -11.64 |
| 18. | 4701-57-800-02-Reconstruction of Distributaries-03-Reconstruction of Malookpur Distributary including Kikerkhera, Waryamkhera, Dhinganwali, Bhangerkhera Minors | 3.30 | 0 | 2.70 | 6.00 | 2.78 | -3.22 |
| 19. | 4702-00-102-08-Works Expenditure | 7.80 | 0 | 26.13 | 33.93 | 0.02 | -33.91 |
| 20. | 4711-03-103-58-Consolidated Project Proposal for Works to be Executed alongwith Indo-Pak Border on River Ravi to Check Erosion and to Neutralize Effect of Protection Works Executed by Pakistan Government | 7.02 | 0 | 7.92 | 14.94 | 5.83 | -9.11 |

| Sr. No. | Number and Name of grant/Head of Account | Original grant | Supplementary grant | Re-appropriation | Total | Expenditure | Saving(-)/ Excess(+) |
|---------|---|----------------|---------------------|------------------|---------|-------------|----------------------|
| | 17-Local Government | | | | | | |
| 21. | 3604-00-200-12-Grants-in-Aid to Municipal Committees/ Corporations Notified Area Committees in Lieu of Abolition of Octroi on Liquor in the State | 155.00 | 0 | 15.90 | 170.90 | 0 | -170.90 |
| | 21-Public Works | | | | | | |
| 22. | 5054-03-.337-46-Pradhan Mantri Gram Sadak Yojana-03-NABARD (Rural Infrastructure Development Fund)-(XXIV) | 100.00 | 0 | 10.00 | 110.00 | 0 | -110.00 |
| 23. | 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)]- | 30.40 | 0 | -30.40 | 0 | 171.28 | 171.28 |
| | 22-Revenue and Rehabilitation | | | | | | |
| 24. | 2030-01-101-01-Cost of Stamps | 0.50 | 0 | 2.75 | 3.25 | 0 | -3.25 |
| 25. | 2245-02-122-03-Procurement and Equipment | 10.00 | 0 | -9.00 | 1.00 | 76.15 | 75.15 |
| | 23-Rural Development and Panchayats | | | | | | |
| 26. | 3604-00-200-24-Grant Recommended by the 14th Finance Commission to Panchayati Raj Institutions | 2100.00 | 248.70 | 280.02 | 2628.72 | 659.14 | -1969.58 |
| | 27-Technical Education and Training | | | | | | |
| 27. | 2230-03-003-67-Skill Strengthening for Industrial Value Enhancement (STRIVE) | 0.75 | 0 | 2.80 | 3.55 | 0 | -3.55 |
| | 29-Transport | | | | | | |
| 28. | 3055-00-800-05-Scheme for Punjab State Road Safety | 0 | 1.09 | 3.01 | 4.10 | 0 | -4.10 |

| Sr. No. | Number and Name of grant/Head of Account | Original grant | Supplementary grant | Re-appropriation | Total | Expenditure | Saving(-)/ Excess(+) |
|--------------|---|----------------|---------------------|------------------|----------------|----------------|----------------------|
| | 31-Employment | | | | | | |
| 29. | 2230-02-101-11-04-District Bureau of Employment and Enterprises | 7.00 | 0 | 1.17 | 8.17 | 3.41 | -4.76 |
| 30. | 2501-60-102-01-01-Deen Dayal Upadhayay Grameen Kaushal Yojana | 0 | 33.29 | 22.18 | 55.47 | 15.75 | -39.72 |
| 31. | 2501-60-789-01-01-Deen Dayal Upadhayay Grameen Kaushal Yojana | 0 | 11.10 | 7.39 | 18.49 | 5.25 | -13.24 |
| | 35- Housing and Urban Development | | | | | | |
| | 37-Law and Justice | | | | | | |
| 32. | 2235-60-200-39-Creation of Victim Compensation Fund | 3.00 | 4.10 | 2.00 | 9.10 | 5.09 | -4.01 |
| | 38- Medical Education and Research | | | | | | |
| 33. | 4210-03-105-36-Setting up of AIIMS like Institute in the State | 4.83 | 0 | 5.07 | 9.90 | 3.44 | -6.46 |
| | 40- Sports and Youth Services | | | | | | |
| 34. | 2204-00-001-02-Setting up of Youth Welfare Department | 3.54 | 0 | 1.08 | 4.62 | 2.71 | -1.91 |
| | 42- Welfare of SC, ST, OBC and Minorities | | | | | | |
| 35. | 4225-01-789-08-Pradhan Mantri Adarsh Gram Yojana | 30.00 | 0 | 5.64 | 35.64 | 0 | -35.64 |
| Total | | 5191.44 | 835.19 | 569.48 | 6596.11 | 3810.14 | -2785.97 |

Source: Appropriation Accounts

Appendix 3.4

(Referred to in paragraph 3.3.5, page 77)

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

(₹ in crore)

| Sr. No. | Number and Name of grant | Total budget provision | Actual Expenditure | Saving (-) | Surrendered | Saving excluding surrendered |
|------------------------------------|---|------------------------|--------------------|-----------------|----------------|------------------------------|
| Revenue Voted | | | | | | |
| 1. | 1 –Agriculture | 13292.10 | 7499.91 | 5792.19 | 2650.59 | 3141.60 |
| 2. | 5-Education | 12176.70 | 10674.04 | 1502.66 | 962.05 | 540.61 |
| 3. | 8-Finance | 12658.69 | 11585.62 | 1073.07 | 0 | 1073.07 |
| 4. | 11-Health and Family Welfare | 3576.96 | 3095.87 | 481.09 | 180.37 | 300.72 |
| 5. | 12-Home Affairs | 6893.61 | 6396.86 | 496.75 | 329.71 | 167.04 |
| 6. | 13Industries | 2133.16 | 1849.88 | 283.28 | 6.09 | 277.19 |
| 7. | 17-Local Government | 3910.86 | 2407.51 | 1503.35 | 0.18 | 1503.17 |
| 8. | 20-Power | 2376.64 | 1601.18 | 775.46 | 0 | 775.46 |
| 9. | 22-Revenue and Rehabilitation | 1714.12 | 1336.37 | 377.75 | 61.70 | 316.05 |
| 10. | 23-Rural Development and Panchayats | 3488.56 | 1304.21 | 2184.35 | 131.71 | 2052.64 |
| 11. | 25-Social Security, Women and Child Welfare | 3104.12 | 2819.16 | 284.96 | 59.01 | 225.95 |
| 12. | 32-Forestry and Wild life | 412.09 | 212.49 | 199.60 | 13.82 | 185.78 |
| 13. | 33-Government Reforms | 254.68 | 91.71 | 162.97 | 0 | 162.97 |
| 14. | 42-Welfare of SC,ST, OBC and Minorities | 1164.94 | 451.47 | 713.47 | 71.78 | 641.69 |
| Total | | 67157.23 | 51326.28 | 15830.95 | 4467.01 | 11363.94 |
| Capital Voted | | | | | | |
| 15. | 15-Water Resources | 950.81 | 478.59 | 472.22 | 153.42 | 318.80 |
| 16. | 17-Local Government | 1187.10 | 323.86 | 863.24 | 611.58 | 251.66 |
| 17. | 20-Power | 15738.91 | 15628.26 | 110.65 | 0 | 110.65 |
| 18. | 21-Public Works | 1367.28 | 636.03 | 731.25 | 520.14 | 211.11 |
| 19. | 23-Rural Development and Panchayats | 869.31 | 133.17 | 736.14 | 620.27 | 115.87 |
| 20. | 41-Water Supply and Sanitation | 1034.54 | 275.41 | 759.13 | 0 | 759.13 |
| Total | | 21147.95 | 17475.32 | 3672.63 | 1905.41 | 1767.22 |
| G Total (Revenue + Capital) | | 88305.18 | 68801.60 | 19503.58 | 6372.42 | 13131.16 |

Source: Appropriation Accounts

Appendix 3.5

(Referred to in paragraph 3.3.5, page 77)

**Statement showing details of grants exceeding ₹one crore
(capital-voted) having no expenditure**

(₹in crore)

| Sr. No. | Number and Name of grant | Budget provision |
|----------------|---|-------------------------|
| 1. | 04-Defence Services Welfare | 8.23 |
| 2. | 06-Elections | 2.00 |
| 3. | 18-Personnel | 8.00 |
| 4. | 24-Science, Technology and Environment | 10.41 |
| 5. | 25-Social Security, Women and Child Welfare | 31.06 |
| 6. | 29-Transport | 21.17 |
| 7. | 31-Employment | 1.61 |
| 8. | 34-Horticulture | 10.50 |
| Total | | 92.98 |

Source: Appropriation Accounts

Appendix-3.6

(Referred to in paragraph 3.3.5 Page 78)

Statement showing grant-wise savings

(₹ in crore)

| Sr. No. | Grant No. | Total Budget | Total Expenditure | Savings | Utilisation (per cent) |
|--------------|-----------|------------------|-------------------|-----------------|------------------------|
| 1. | 24 | 28.72 | 4.27 | 24.45 | 14.87 |
| 2. | 23 | 4357.88 | 1437.38 | 2920.50 | 32.98 |
| 3. | 31 | 233.91 | 83.82 | 150.09 | 35.83 |
| 4. | 33 | 279.70 | 104.27 | 175.43 | 37.28 |
| 5. | 40 | 253.57 | 89.01 | 164.56 | 35.10 |
| 6. | 42 | 1228.18 | 458.34 | 769.84 | 37.32 |
| 7. | 1 | 13299.54 | 7502.81 | 5796.73 | 56.41 |
| 8. | 3 | 413.19 | 220.72 | 192.47 | 53.35 |
| 9. | 6 | 336.41 | 195.41 | 141.00 | 58.09 |
| 10. | 15 | 2363.35 | 1653.97 | 709.38 | 69.98 |
| 11. | 17 | 5097.96 | 2731.37 | 2366.59 | 53.58 |
| 12. | 19 | 324.05 | 173.94 | 150.11 | 53.68 |
| 13. | 27 | 547.35 | 313.87 | 233.48 | 57.34 |
| 14. | 28 | 636.23 | 367.62 | 268.61 | 57.78 |
| 15. | 32 | 412.38 | 212.78 | 199.60 | 51.60 |
| 16. | 34 | 147.72 | 80.83 | 66.89 | 54.72 |
| 17. | 38 | 809.75 | 532.98 | 276.77 | 65.82 |
| 18. | 41 | 1584.18 | 851.05 | 733.13 | 53.72 |
| 19. | 2 | 597.15 | 481.51 | 115.64 | 80.63 |
| 20. | 4 | 114.15 | 95.23 | 18.92 | 83.43 |
| 21. | 5 | 12339.54 | 10726.46 | 1613.08 | 86.88 |
| 22. | 9 | 1029.34 | 813.45 | 215.89 | 79.03 |
| 23. | 10 | 272.06 | 232.60 | 39.46 | 85.50 |
| 24. | 11 | 3595.30 | 3102.79 | 492.51 | 85.11 |
| 25. | 13 | 2175.19 | 1851.01 | 324.18 | 85.10 |
| 26. | 14 | 68.95 | 55.93 | 13.02 | 81.12 |
| 27. | 16 | 28.35 | 22.67 | 5.68 | 79.96 |
| 28. | 18 | 32.18 | 23.01 | 9.17 | 71.50 |
| 29. | 21 | 1998.43 | 1705.01 | 293.42 | 85.32 |
| 30. | 22 | 1732.28 | 1354.30 | 377.98 | 78.18 |
| 31. | 25 | 3135.29 | 2819.16 | 316.13 | 89.92 |
| 32. | 26 | 55.93 | 49.20 | 6.73 | 87.97 |
| 33. | 29 | 421.03 | 355.86 | 65.17 | 82.84 |
| 34. | 35 | 375.81 | 280.18 | 95.63 | 74.55 |
| 35. | 36 | 300.34 | 248.34 | 52.00 | 82.69 |
| 36. | 39 | 39.78 | 29.61 | 10.17 | 74.43 |
| 37. | 7 | 224.24 | 206.56 | 17.68 | 92.12 |
| 38. | 8 | 75218.30 | 69000.22 | 6218.08 | 91.75 |
| 39. | 12 | 7030.35 | 6454.37 | 575.98 | 91.81 |
| 40. | 20 | 18115.57 | 17229.46 | 886.11 | 95.11 |
| 41. | 30 | 54.13 | 49.89 | 4.24 | 92.17 |
| 42. | 37 | 752.33 | 680.85 | 71.48 | 90.50 |
| Total | | 162060.09 | 134882.11 | 27177.98 | 83.23 |

Source: Appropriation Accounts

Appendix-3.7

(Referred to in paragraph 3.3.5, page 78)

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 |
|------------------------------|---|------------------|----------------------------|--------------------|----------------|
| Charged Appropriation | | | | | |
| 1. | 01-Agriculture | Revenue | 1.20 | 1.00 | 0.20 |
| 2. | 08-Finance | Revenue | 17868.09 | 17810.63 | 57.46 |
| | | Capital | 44639.92 | 39573.90 | 5066.02 |
| 3. | 10-General Administration | Revenue | 13.87 | 9.79 | 4.08 |
| 4. | 12-Home Affairs | Revenue | 1.45 | 1.02 | 0.43 |
| 5. | 18-Personnel | Revenue | 8.95 | 8.48 | 0.47 |
| 6. | 22-Revenue and Rehabilitation | Revenue | 0.76 | 0.56 | 0.20 |
| 7. | 25-Social Security, Women and Child welfare | Revenue | 0.11 | 0 | 0.11 |
| 8. | 26-State Legislature | Revenue | 1.11 | 0.63 | 0.48 |
| 9. | 41-Water Supply and Sanitation | Revenue | 2.00 | 1.82 | 0.18 |
| Total | | | 62537.46 | 57407.83 | 5129.63 |
| Voted Grant | | | | | |
| 10. | 06-Elections | Capital | 2.00 | 0 | 2.00 |
| 11. | 07-Excise and Taxation | Revenue | 224.12 | 206.53 | 17.59 |
| 12. | 08-Finance | Revenue | 12658.69 | 11565.62 | 1093.07 |
| | | Capital | 51.60 | 30.06 | 21.54 |
| 13. | 09-Food and Supplies | Capital | 660.15 | 622.54 | 37.61 |
| 14. | 10-General Administration | Revenue | 258.19 | 222.81 | 35.38 |
| 15. | 13-Industries | Capital | 42.01 | 1.11 | 40.90 |
| 16. | 18-Personnel | Revenue | 15.23 | 14.53 | 0.70 |
| | | Capital | 8.00 | 0 | 8.00 |

| Sr. No. | Number and Name of grant | Revenue/ Capital | Total Grant/ Appropriation | Actual expenditure | Savings |
|--------------------|----------------------------------|------------------|----------------------------|--------------------|----------------|
| 17. | 20-Power | Revenue | 2376.64 | 1601.17 | 775.47 |
| | | Capital | 15738.91 | 15628.26 | 110.65 |
| 18. | 26-State Legislature | Revenue | 54.81 | 48.57 | 6.24 |
| 19. | 29-Transport | Capital | 21.17 | 0 | 21.17 |
| 20. | 33-Governance Reforms | Revenue | 254.68 | 91.71 | 162.97 |
| | | Capital | 25.02 | 12.56 | 12.46 |
| 21. | 35-Housing and Urban Development | Capital | 1.39 | 0.24 | 1.15 |
| 22. | 39-Printing and Stationery | Revenue | 39.28 | 29.22 | 10.06 |
| 23. | 40- Sports and Youth Services | Capital | 12.00 | 3.09 | 8.91 |
| 24. | 41-Water Supply and Sanitation | Capital | 1034.54 | 275.41 | 759.13 |
| Total | | | 33478.43 | 30353.43 | 3125.00 |
| Grand Total | | | 96015.89 | 87761.26 | 8254.63 |

Source: Appropriation Accounts

Appendix 3.8

(Referred to in paragraph 3.3.6.1, page 81)

Major Head wise excess disbursement over the authorisation from the Consolidated Fund of State during the financial year 2019-20

(₹ in crore)

| Sr. No. | Grant No. | Major head | Major head description | Original provision | Re-appropriation/ Supplementary | Total | Expenditure | Excess |
|---------|-----------|---|---|--------------------|---------------------------------|---------|-------------|--------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7=5+6 | 8 | 9=8-7 |
| 1. | 07 | 2039-State Excise | 00-001-01-District Establishment | 50.68 | 0.00 | 50.68 | 53.76 | 3.08 |
| 2. | | 2054-Treasury and Accounts Administration | 00-095-98-05-Manpower | 0.55 | 0.00 | 0.55 | 3.46 | 2.91 |
| 3. | | 2071- Pension and Other Retirement Benefits | 01-101-01-Pension and Other Retirement Benefits | 6300.00 | 0.00 | 6300.00 | 6487.05 | 187.05 |
| 4. | | | 01-117-01-Government Contribution for Defined Contribution Scheme | 645.00 | 0.00 | 645.00 | 707.69 | 62.69 |
| 5. | 08 | 2075-Miscellaneous General Services | 00-190-01-Assistance to Punjab Infrastructure Development Board | 1216.95 | 0.00 | 1216.95 | 1309.29 | 92.34 |
| 6. | | 2048-Appropriation for Reduction or Avoidance of Debt | 00-101-02-Appropriation for Consolidated Sinking Fund | 0.00 | 198.83 | 198.83 | 243.00 | 44.17 |
| 7. | | 2049- Interest Payments | 01-101-01-Interest on Market Loans | 9435.66 | 0.00 | 9435.66 | 9520.89 | 85.23 |
| 8. | | | 01-305-02-Expenditure relating to Issue of New Loans | 3.10 | 0.00 | 3.10 | 30.23 | 27.13 |
| 9. | | | 2049-04-101-01-Interest on Block Loans | 130.00 | 0.00 | 130.00 | 138.17 | 8.17 |
| 10. | | | 2049-60-701-08-Interest on Delayed payment of 14 th Finance Commission Grant | 10.00 | 0.00 | 10.00 | 45.00 | 35.00 |

| Sr. No. | Grant No. | Major head | Major head description | Original provision | Re-appropriation/ Supplementary | Total | Expenditure | Excess |
|---------|-----------|---|--|--------------------|---------------------------------|--------|-------------|--------|
| 11. | | 6003-Internal Debt of the State Government | 00-105-01-Loans from the National Bank for Agriculture and Rural Development | 486.00 | 0.00 | 486.00 | 488.63 | 2.63 |
| 12. | | | 00-107-01-01-Loan to Clear Legacy Amount of Cash Credit Limit in respect of PUNGRAIN | 944.70 | 0.00 | 944.70 | 947.11 | 2.41 |
| 13. | | 6004-Loans and Advances from the Central Government | 02-101-01-Block Loans | 274.00 | 0.00 | 274.00 | 276.60 | 2.60 |
| 14. | 11 | 2210-Medical and Public Health | 06-789-16-National Tobacco Control Programme | 0.16 | 0.00 | 0.16 | 2.34 | 2.18 |
| 15. | 15 | 2700-Major Irrigation | 04-001-01-Direction | 133.00 | 0.15 | 133.15 | 147.00 | 13.85 |
| 16. | 17 | 2217-Urban Development | 80-191-03-02-Performance Grants | 0.00 | 0.00 | 0.00 | 26.97 | 26.97 |
| 17. | 21 | 2059-Public Works | 60-053-11-Industrial Training | 35.00 | 0.00 | 35.00 | 36.17 | 1.17 |
| 18. | | 2245-Relief on Account of Natural Calamities | 02-122-03-Procurement and Equipment | 10.00 | -9.00 | 1.00 | 76.15 | 75.15 |
| 19. | 22 | 4059-Capital Outlay on Public Works | 01-051-08-Assistance to Bar Associations of District and Sub-Division Level for Construction of Bar Rooms, Advocate Chambers and Bar Libraries | 0.01 | 0.00 | 0.01 | 17.38 | 17.37 |

| Sr. No. | Grant No. | Major head | Major head description | Original provision | Re-appropriation/ Supplementary | Total | Expenditure | Excess |
|--------------|-----------|--|--|--------------------|---------------------------------|-----------------|-----------------|---------------|
| 20. | 33 | 2052-Secretariat General Services | 00-092-33-Implementation of Recommendations made by Punjab Governance Reforms Commission in respect of various Departments | 0.00 | 0.00 | 0.00 | 3.60 | 3.60 |
| 21. | 37 | 2014-Administration of Justice | 00-102-01-High Court | 152.49 | 13.78 | 166.27 | 170.45 | 4.18 |
| 22. | 41 | 4215-Capital Outlay on Water Supply and Sanitation | 02-102-02-01-Utilisation of Performance based incentive Grants | 4.96 | 0.00 | 4.96 | 38.72 | 33.76 |
| 23. | | | 02-789-01-01-Utilisation of Performance based incentive Grants | 3.30 | 0.00 | 3.30 | 25.81 | 22.51 |
| Total | | | | 19835.56 | 203.76 | 20039.32 | 20795.47 | 756.15 |

Source: Appropriation Accounts

Note: Reasons for excess expenditure were not furnished by the Department.

Appendix 3.9

(Referred to in paragraph 3.5.4, page 89)

Statement showing sub heads where entire expenditure (₹ ten crore or more in each case) was booked in March 2020

(₹ in crore)

| Sr. No. | Number and Name of Grant | Major head/ sub head | Amount |
|--------------|-------------------------------------|----------------------|-----------------|
| 1. | 01-Agriculture | 2401-01-789-42 | 33.32 |
| 2. | | 2402-00-102-35 | 17.92 |
| 3. | 08-Finance | 2048-00-101-02 | 243.00 |
| 4. | | 2049-01-200-01 | 2292.89 |
| 5. | | 2049-03-104-01 | 1678.15 |
| 6. | | 2049-03-104-02 | 15.96 |
| 7. | | 2049-03-108-01 | 40.93 |
| 8. | | 2049-05-105-01 | 497.74 |
| 9. | 11-Health and Family Welfare | 2210-06-101-26 | 15.71 |
| 10. | | 2211-00-109-01 | 12.19 |
| 11. | 17-Local Government | 4217-60-051-13 | 60.63 |
| 12. | | 4217-60-051-15 | 98.47 |
| 13. | 20-Power | 4801-80-101-03- | 15628.26 |
| 14. | 21-Public Works | 2059-80-001-07 | 118.91 |
| 15. | | 3054-80-001-01 | 213.90 |
| 16. | | 3054-80-797-01 | 259.37 |
| 17. | 23-Rural Development and Panchayats | 2515-00-101-10 | 33.67 |
| 18. | | 4515-00-103-37 | 14.04 |
| 19. | 29-Transport | 3055-00-797-03 | 22.53 |
| 20. | 34-Horticulture | 2401-00-119-42 | 15.89 |
| 21. | 37-Law and Justice | 2014-00-102-01 | 170.45 |
| Total | | | 21483.93 |

Source: Appropriation Accounts

Appendix 4.1

(Referred to in paragraph 4.3, page 101)

Statement showing details of 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 releases of funds during 2019-20 |
|---------|---|--|--|
| 1. | Food Subsidy for Decentralized Procurement of Food grains under NFSA (9533) | Punjab State Grains Procurement Corporation Limited | 1612.07 |
| 2. | Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624) | Department of Agriculture, Punjab | 1254.54 |
| 3. | Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219) | The Punjab State Rural Employment Guarantee Society | 647.45 |
| 4. | Promotion of Agricultural Mechanization for in-situ Management of Crop Residue (3618) | Department of Agriculture, Punjab | 273.80 |
| 5. | Works under Roads Wing (0833) | 1. Punjab State Forest Development Corporation Limited 2. Executive Engineer - Central Works Division, Punjab, PWD B & R No. 1 Amritsar, No.2 Bathinda, Abohar, Ferozepur 3. Government Contractors | 269.28 |
| 6. | Member of Parliament Local Area Development Scheme (MPLADS) (1261) | Deputy Commissioners | 70.00 |
| 7. | National Highway Authority of India (0845) | 1. Competent Authority for Land Acquisition cum SDM Barnala, Tapa, Nihal Singh Wala 2. Executive Engineer - Central Works Division, Punjab, PWD B & R Sangrur at Patiala, Patiala 3. Joint Venture - Era Infra Engineering Limited and J. S. Grover Construction 4. Punjab State Grains Procurement Corporation Limited, Tarn Taran 5. The Hind Samachar Limited | 66.68 |
| 8. | Scheme for Assistance to Sugar Mills for 2018-19 Season (3684) | 1. The Ajnala Co-operative Sugar Mills Limited 2. The Fazilka Co-operative Sugar Mills Limited 3. Nahar Industrial Enterprises Limited 4. Chadha Sugars and Industries Private Limited 5. The Gurdaspur Co-operative Sugar Mills Limited | 64.56 |

| Sr. No. | Name of the Schemes of Government of India | Name of the Implementing Agencies | Government of India releases of funds during 2019-20 |
|---------|---|--|--|
| | | 6. The Batala Co-operative Sugar Mills Limited 7. A. B. Sugars Limited 8. The Bhogpur Co-operative Sugar Mills Limited 9. The Nakodar Co-operative Sugar Mills Limited 10. The Budhewal Co-operative Sugar Mills Limited 11. The Morinda Co-operative Sugar Mills Limited 12. The Nawanshehar Co-operative Sugar Mills Limited | |
| 9. | National Aids and STD Control Programme (NACO) (9316) | Punjab State Aids Control Society | 39.19 |
| 10. | Infrastructure Development and Capacity Building (MSME) (0646) | 1. Policy Implementation Unit 2. Punjab Small Industries and Export Corporation Limited | 20.42 |
| 11. | Scheme for defraying expenditure towards internal transport, freight, handling & other charges on export (3652) | 1. The Ajnala Co-operative Sugar Mills Limited 2. The Fazilka Co-operative Sugar Mills Limited 3. Nahar Industrial Enterprises Limited 4. Chadha Sugars and Industries Private Limited 5. The Gurdaspur Co-operative Sugar Mills Limited 6. The Batala Co-operative Sugar Mills Limited 7. A. B. Sugars Limited 8. The Bhogpur Co-operative Sugar Mills Limited 9. The Nakodar Co-operative Sugar Mills Limited 10. The Budhewal Co-operative Sugar Mills Limited 11. The Morinda Co-operative Sugar Mills Limited 12. The Nawanshehar Co-operative Sugar Mills Limited | 19.38 |
| 12. | Science and Technology Institutional and Human Capacity Building (1817) | Educational Institutions | 19.05 |
| 13. | Subsidy - Creation and Maintenance of Buffer Stocks of Sugar (3623) | 1. The Ajnala Co-operative Sugar Mills Limited 2. The Fazilka Co-operative Sugar Mills Limited 3. Nahar Industrial Enterprises Limited 4. Chadha Sugars and Industries Private Limited 5. The Gurdaspur Co-operative Sugar Mills Limited | 15.30 |

| Sr. No. | Name of the Schemes of Government of India | Name of the Implementing Agencies | Government of India releases of funds during 2019-20 |
|--------------|--|--|--|
| | | 6. The Batala Co-operative Sugar Mills Limited 7. A. B. Sugars Limited 8. The Bhogpur Co-operative Sugar Mills Limited 9. The Nakodar Co-operative Sugar Mills Limited 10. Wahid Sandhar Sugars Limited 11. The Budhewal Co-operative Sugar Mills Limited 12. The Morinda Co-operative Sugar Mills Limited 13. The Nawanshehar Co-operative Sugar Mills Limited | |
| 14. | Pradhan Mantri Kisan Sampada Yojana - Integrated Cold Chain and Value Addition Infrastructure (3608) | 1. Pagro Frozen Foods Private Limited 2. Siberian Tiger Foods 3. Asianlak Health Foods Private Limited 4. Kathpal Dairies 5. Goyal Farm Fresh 6. A. S. Frozen Foods 7. Sangha Refrigeration | 14.71 |
| 15. | Biotechnology Research and Development (0150) | Educational Institutions | 14.08 |
| 16. | Solar Power - Off-grid (3322) | Punjab Energy Development Agency | 12.25 |
| 17. | Schemes for Development of Sugar Industries (3044) | The Bhogpur Co-operative Sugar Mills Limited | 10.20 |
| 18. | Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2019-20) | Miscellaneous Agencies | 128.74 |
| Total | | | 4551.70 |

Source: Information relating to GoI releases during the year 2019-20 collected from Public Financial Management System (PFMS) portal of Controller General of Accounts for the State Accounts (2019-20).

