

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)	551 persons per Sq. km.	
	(All India Density = 382 ¹ 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)	75.80 per cent	
	(All India Average = 73 per cent)		
6.	Infant mortality (per 1000 live births) (All India Average = 32 per 1000 live births)	20	
7.	Life Expectancy at birth (All India Average = 69.4 years)	72.7 years	
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) 2020-21 at current prices	₹ 5,29,703 crore	
10.	Per capita GSDP CAGR ³ (2011-12 to 2020-21)	General Category States Average	8.89 per cent
		Punjab	6.90 per cent
		All India Average	8.08 per cent
11.	GSDP CAGR (2011-12 to 2020-21)	General Category States Average	10.19 per cent
		Punjab	7.93 per cent
		All India Average	9.48 per cent
12.	Population Growth (2011 to 2021)	General Category States Average	11.34 per cent
		Punjab	9.13 per cent
		All India Average	12.30 per cent
13.	Gross cropped area	78.25 lakh hectares	
14.	Gross Irrigated area	77.37 lakh hectares	
15.	Percentage of gross irrigated area to gross cropped area	98.88 per cent	

Source: Economic Surveys of India and Punjab 2020-21, Statistical Abstract of Punjab 2020 and 15th Finance Commission Report

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)							
		2011-12 to 2014-15		2015-16 to 2018-19		2018-19 to 2019-20		2019-20 to 2020-21	
	CAGR	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab
a.	Of Revenue Receipts	13.49	10.44	11.85	10.66	2.08	(-) 0.56	(-) 4.56	5.89
b.	Of Own Tax Revenue	11.86	7.93	11.04	4.29	2.12	(-) 2.53	(-) 4.43	0.10
c.	Of Non Tax Revenue	14.75	19.80	10.88	30.06	23.38	(-) 6.32	(-) 35.60	(-) 21.01
d.	Of Total Expenditure	14.99	9.47	10.54	7.58	4.16	9.23	4.54	(-) 1.49
e.	Of Capital Expenditure	13.26	17.54	3.45	(-)19.60	(-)5.55	122.10	(-)2.36	(-)46.44
f.	Of Revenue Expenditure on Education	13.28	9.02	8.89	4.26	11.97	3.68	(-) 1.32	4.89
g.	Of Revenue Expenditure on Health	19.11	11.11	14.74	4.82	8.27	3.84	14.65	5.32
h.	Of Salary and Wages	10.09	7.08	10.33	4.55	9.07	1.44	2.27	0.79
i.	Of Pension	12.99	6.40	15.32	6.53	10.46	1.01	6.02	15.28

Source: Finance Accounts

Appendix 1.2

(Referred to in paragraph 1.4.2; page 8)

Summarised financial position of the Government of Punjab as on 31 March 2021

(₹ in crore)

LIABILITIES	As on 31.03.2020	As on 31.03.2021
Internal Debt -	189662.07	210393.74
Market Loans bearing interest	128217.67	151684.67
Market Loans not bearing interest	0.04	0.03
Loans from Life Insurance Corporation of India	0.00	0.00
Loans from other Institutions, etc.	61444.36	58709.04
Ways and Means Advances and Overdrafts from Reserve Bank of India	0.00	0.00
Loans and Advances from Central Government-	4670.57	12999.92
Non-Plan Loans	17.91	15.10
Loans for State Plan Schemes	2728.45	2270.54
Pre 1984-85 Loans	0.30	0.30
Other loans for State	1923.91	10713.98*
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	22995.06	22149.54
Deposits	3821.38	3904.66
Reserve Funds	8457.15	9794.91
Suspense and Miscellaneous Balances	28.62	157.65
Remittance Balances	0.00	0.00
TOTAL	229659.85	259425.42
ASSETS		
Gross Capital Outlay on Fixed Assets -	66075.49	70457.79
Investments in shares of Companies, Corporations, etc.	19898.06	19911.84
Other Capital Expenditure	46177.43	50545.95
Loans and Advances -	35395.17	36300.59
Loans for Power Projects	761.23	744.91
Other Development Loans	34625.29	35545.54
Loans to Government servants and miscellaneous loans	8.65	10.14
Advances with Departmental Officers	0.42	0.42
Remittance Balances	25.26	83.90
Cash	2125.06	9247.83
Cash in Treasuries and local remittances	0.00	0.00
Departmental Cash Balance	725.54	1131.59
Permanent Advances/Cash Imprest	0.26	0.26
Cash Balance Investments	805.39	6710.25
Deposits with Reserve Bank of India	340.67	194.40
Investments from Earmarked Funds	253.20	1211.33
Suspense and Miscellaneous Balances	0.66	0.66
Deficit on Government Account -	126037.79	143334.23
Add Revenue Deficit of the current year	14284.89	17296.44
Accumulated deficit at the beginning of the year	111752.90	126037.79
TOTAL	229659.85	259425.42

Source: Finance Accounts

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

Appendix 2.1

(Referred to in paragraph 2.2; page 20)

Abstract of receipts and disbursements for the year 2020-21

(₹ in crore)

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21
1	2	3	4	5	6
Section-A: Revenue					
I-Revenue receipts	61574.75	69048.18	I-Revenue expenditure-	75859.64	86344.62
(i)-Tax revenue	29994.79	30052.83	General services	38614.35	43253.01
(ii)-Non-tax revenue	6654.08	4152.13	Social Services-	19483.85	21674.90
(iii) State's share of Union Taxes and Duties	10345.85	10638.21	-Education, Sports, Art and Culture	10859.61	11948.73
(iv) Non-Plan Grants	0.00	0.00	-Health and Family Welfare	3390.28	3759.55
(v) Grants for State Plan Schemes	0.00	0.00	Water Supply, Sanitation, Housing and Urban Development	800.73	1043.01
(vi) Grants for Centrally Sponsored Plan Schemes	(-) 68.84	(-) 0.48	-Information and Broadcasting	55.87	69.79
(vii) Grants for Centrally Sponsored Schemes	2864.31	2880.41	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	451.47	587.51
(viii) Finance Commission Grants	2710.13	11481.23	-Labour and Labour Welfare	250.59	255.28
(ix) Other Transfer/ Grants to States/ Union Territories with Legislatures	9074.43	9843.85	-Social Welfare and Nutrition	3635.94	3969.89
			-Others	39.36	41.14
			Economic Services-	14551.12	15445.40
			-Agriculture and Allied Activities	8364.61	8312.28
			-Rural Development	451.38	627.88
			-Irrigation and Flood Control	1175.24	1009.76
			-Energy	1596.53	2189.41
			-Industry and Minerals	1850.37	2118.57
			-Transport	860.07	877.65

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21
1	2	3	4	5	6
			-Science, Technology and Environment	4.28	11.55
			-General Economic Services	248.64	298.30
			<u>Grants-in-aid Contributions</u>	3210.32	5971.31
II. Revenue deficit carried over to Section B	14284.89	17296.44	II. Revenue Surplus carried over to Section-B	--	--
Total Section A	75859.64	86344.62		75859.64	86344.62
<u>Section-B : Others</u>					
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	1324.83	2125.06	III Opening Overdraft from Reserve Bank of India	--	--
IV – Misc. Capital Receipts	0.30	0.02	IV-Capital Outlay	17827.73	4382.32
			<u>General Services</u>	153.96	210.99
			<u>Social Services-</u>	964.50	2250.80
			-Education, Sports, Art and Culture	226.78	200.49
			-Health and Family Welfare	128.47	93.80
			Water Supply, Sanitation, Housing and Urban Development	599.50	1887.22
			-Information and Broadcasting	0.00	0.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	6.88	54.52
			-Social Welfare and Nutrition	0.00	14.76
			- Other Social Services	2.87	0.01
			<u>Economic Services-</u>	16709.27	1920.53
			-Agriculture and Allied Activities	0.03	-2.08
			-Rural Development	133.17	214.37

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21
1	2	3	4	5	6
			-Irrigation and Flood Control	440.56	752.63
			Energy	15628.26	20.11
			Industry and Minerals	0.00	12.62
			Transport	315.73	587.86
			Science Technology and Environment	0.00	18.13
			General Economic Services	191.52	316.89
V-Recoveries of Loans and Advances	16070.44	50.37	V-Loans and Advances Disbursed	783.88	955.79
-From Power Projects	15634.57	16.31	-For Power Projects	0.00	0.00
-From Government Servants	30.46	22.43	-To Government Servants	30.05	23.92
-From others	405.41	11.63	-To Others	753.83	931.87
VI-Revenue surplus brought down	--	--	VI-Revenue Deficit Brought down	14284.89	17296.44
VII- Public debt receipts	27820.65	42386.01⁴	VII-Repayment of Public Debt	12618.46	13324.99
-External Debt	--	--	-External Debt	--	--
-Internal debt other than ways and means Advances and Overdraft	27674.13	33595.00	-Internal debt other than ways and means Advances and Overdraft	12185.45	12863.32
-Net transactions under Ways and Means Advances	1.64	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	144.88	8791.01 ⁴	-Repayment of Loans and Advances to Central Government	433.01	461.67
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	66752.04	75116.88	X-Public Account Disbursement	64328.24	74470.97

⁴ Includes ₹8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

Receipts	2019-20	2020-21	Disbursements	2019-20	2020-21
1	2	3	4	5	6
-Small Savings and Provident funds	3590.73	3228.75	-Small Savings and Provident funds	3589.23	4074.26
-Reserve funds	2251.05	2045.85	-Reserve funds	197.17	708.10
-Deposits and Advances	5288.87	3637.68	-Deposits and Advances	4857.45	3554.40
-Suspense and Miscellaneous	55574.83	66179.17	-Suspense and Miscellaneous	55615.48	66050.14
-Remittances	46.56	25.43	-Remittances	68.91	84.07
XI-Closing Overdraft from Reserve Bank of India	Nil	Nil	XI Cash Balance at end	2125.06	9247.83
			Cash in Treasuries and Local Remittances	--	--
			Deposits with Reserve Bank of India	340.67	194.40
			Other cash balance and Investments	979.00	2343.18
			Cash Balance Investment	805.39	6710.25
Total Section-B	111968.26	119678.34		111968.26	119678.34
Total (A+B)	187827.90	206022.96	Total	187827.90	206022.96

Source: Finance Accounts

Appendix 2.2

(Referred to in paragraph 2.3.2.1; page 23)

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

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Part A: Receipts					
1. Revenue Receipts	47985	53010	62269	61575	69048
(i) Tax Revenue ⁵	27747 (58)	30423 (57)	31574 (51)	29995 (49)	30053 (44)
State's Goods and Service Tax ⁶	0	7901 (26)	13273 (42)	12751 (43)	11819 (39)
Taxes on Sales, Trades etc. ⁶	17587 (63)	11160 (37)	6572 (21)	5223 (17)	5372 (18)
State Excise ⁶	4406 (16)	5136 (17)	5072 (16)	4865 (16)	6164 (20)
Taxes on vehicles ⁶	1548 (6)	1911 (6)	1861 (6)	1994 (7)	1472 (5)
Stamps and Registration fees ⁶	2044 (7)	2135 (7)	2298 (7)	2258 (8)	2470 (8)
Land Revenue	68	91	69	67	68
Other Taxes ⁶	2094 (8)	2089 (7)	2429 (8)	2837 (9)	2688 (9)
(ii) Non-Tax Revenue ⁵	5863 (12)	4319 (8)	7582 (12)	6654 (11)	4152 (6)
(iii) State's share of Union taxes and duties ⁵	9599 (20)	10617 (20)	12005 (19)	10346 (17)	10638 (15)
(iv) Grants in aid from GOI ⁵	4776 (10)	7651 (14)	11108 (18)	14580 (23)	24205 (35)
2. Misc Capital Receipts	0	0	0	0	0
3. Recoveries of Loans and Advances	181	73	849	16070	50
4. Total revenue and Non-debt capital receipts (1+2+3)	48166	53083	63118	77645	69098
5. Public Debt Receipts	55234	18517	22939	27821	42386⁷
Internal Debt (excluding Ways & Means Advances and Overdrafts)	54311	17622	22325	27674	33595
Net transactions under Ways and Means advances and Overdrafts	268	435	(-704)	2	0
Loans and Advances from Government of India	655	460	1318	145	8791 ⁷
6. Total receipts in the Consolidated Fund (4+5)	103400	71600	86057	105466	111484
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	52724	47083	64840	66752	75117
9. Total receipts of the State (6+7+8)	156124	118683	150897	172218	186601

⁵ Figures in parenthesis indicate percentage to Revenue Receipts.⁶ Figures in parenthesis indicate percentage to Tax Revenue.⁷ Includes ₹8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
Part B: Expenditure/ Disbursement					
10. Revenue Expenditure⁸	55296 (55)	62465 (95)	75404 (95)	75860 (80)	86344 (94)
Plan ⁹	5966 (11)	62465	75404	75860	86344
Non-Plan ⁹	49330 (89)	(100)	(100)	(100)	(100)
General Services including interest payments ⁹	28488 (52)	34500 (55)	36931 (49)	38615 (51)	43253 (50)
Social Services ⁹	15672 (28)	15470 (25)	18320 (24)	19484 (26)	21675 (25)
Economic Services ⁹	10218 (18)	11194 (18)	17888 (24)	14551 (19)	15445 (18)
Grants in aid and Contributions ⁹	918 (2)	1301 (2)	2265 (3)	3210 (4)	5971 (7)
11. Capital Outlay⁸	4346 (4)	2352 (4)	2412 (3)	17828 (19)	4382 (5)
Plan ¹⁰	3929 (90)	2352	2412	17828	4382
Non-Plan ¹⁰	417 (10)	(100)	(100)	(100)	(100)
General Services ¹⁰	249 (6)	180 (8)	169 (7)	154 (1)	211 (5)
Social Services ¹⁰	1087 (25)	916 (39)	1047 (43)	965 (5)	2251 (51)
Economic Services ¹⁰	3010 (69)	1256 (53)	1196 (50)	16709 (94)	1920 (44)
12. Disbursement of Loans and Advances⁸	41364 (41)	760 (1)	1361 (2)	783 (1)	956 (1)
13. Total of revenue expenditure, capital expenditure and disbursement of loan and advances (10+11+12)	101006	65577	79177	94471	91682
14. Repayments of Public Debt	4050	7487	8611	12618	13325
Internal Debt (excluding Ways and Means Advances and Overdraft)	3722	7152	8234	12185	12863
Net transactions under Ways and Means advances and Overdraft	--	0	0	0	0
Loans and Advances from Government of India	328	335	377	433	462
15. Appropriation to Contingency Fund	--	0	0	0	0

⁸ Figures in parenthesis indicate percentage to total expenditure.

⁹ Figures in parenthesis indicate percentage to revenue expenditure.

¹⁰ Figures in parenthesis indicate percentage to capital outlay.

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
16. Total disbursement out of Consolidated Fund (13+14+15)	105056	73064	87788	107089	105007
17. Contingency Fund disbursements	--	0	0	0	0
18. Public Account disbursements	50600	45526	62272	64328	74471
19. Total disbursements by the State (16+17+18)	155656	118590	150060	171417	179478
Part C: Deficits					
20. Revenue Deficit (1-10)	(-7311)	(-9455)	(-13135)	(-14285)	(-17296)
21. Fiscal Deficit (4 – 13)	(-47071)¹¹	(-12494)	(-16059)	(-16826)	(-22584)
22. Primary Deficit (-)/ Surplus (+) (21-23)	(-35429)	2840	247	741	(-4432)
Part D: Other data					
23. Interest Payments (included in the revenue expenditure)	11642	15334	16306	17567	18153
24. Financial Assistance to local bodies etc.	5758	6163	8864	9883	15022
25. Ways and Means Advances/Overdraft availed (days)	344	313	233	227	145
Ways and Means Advances availed (days)	165	213	170	183	145
Overdraft availed (days)	179	100	63	44	0
26. Interest on Ways and Means Advances/Overdraft	59	48	27	24	6
27. Gross State Domestic Product (GSDP)	426988	471014	512511	539687	529703
28. Total Outstanding Debt (year end)	182526	195152	211917	229354	249673¹²
29. Outstanding Guarantees (year end)	20677	19760	23719	25352	23552
30. Maximum amount guaranteed (year end)	15534	14214	14287	14434	23170
31. Number of incomplete projects	12	40	53	52	96
32. Capital blocked in incomplete projects	435	118	158	1201	1209
Part E: Fiscal Health Indicators (per cent)					
I Resource Mobilization					
Own Tax revenue/GSDP	6.50	6.46	6.16	5.56	5.67
Own Non-tax revenue/GSDP	1.37	0.92	1.48	1.23	0.78
Central Transfers/GSDP	2.25	2.25	2.34	1.92	2.01

¹¹ 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.

¹² Excluding ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be repaid by the State from its sources.

Particulars	2016-17	2017-18	2018-19	2019-20	2020-21
II Expenditure Management					
Total Expenditure/GSDP	23.66	13.93	15.45	17.50	17.31
Total Expenditure/Revenue Receipts	210.49	123.71	127.15	153.42	132.78
Revenue Expenditure/Total Expenditure	54.75	95.25	95.23	80.30	94.18
Expenditure on Social Services/ Total Expenditure	16.59	24.99	24.46	21.64	26.10
Expenditure on Economic Services/ Total Expenditure*	54.01	20.09	25.78	33.88	19.96
Capital Outlay/ Total Expenditure	4.30	3.59	3.05	18.87	4.78
Capital Outlay on Social & Economic Services/ Total Expenditure	4.06	3.31	2.83	18.71	4.55
III Management of fiscal Imbalances					
Revenue deficit /GSDP	(-)1.71	(-)2.01	(-)2.56	(-)2.65	(-)3.27
Fiscal deficit/GSDP	(-)11.02#	(-)2.65	(-)3.13	(-)3.12	(-)4.26
Primary deficit (surplus)/GSDP	(-)8.30#	0.60	0.05	0.14	(-)0.84
Revenue Deficit/Fiscal Deficit	15.53	75.68	81.79	84.90	76.59
IV Management of Fiscal Liabilities					
Total Outstanding Debt/GSDP	42.75	41.43	41.35	42.50	47.13 [§]
Total Outstanding Debt/RR	380.38	368.14	340.33	372.48	361.59 [§]
V Other Fiscal Health Indicators					
Return on Investment (per cent)	0.09	0.11	0.10	0.02	0.01
Financial Assets/Liabilities	51.16	49.47	47.29	45.12	42.91 [§]

Source: Finance Accounts

* Including Loans and Advances disbursed.

Excluding borrowings of ₹5,769 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.

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

Appendix 2.3*(Referred to in paragraph 2.4.2.2 (i); page 48)***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 2020-21	Accumulated Profits (+)/ Losses (-)
1.	Ludhiana Smart City Limited	0.01	(-)0.16
2.	Gulmohar Tourist Complex (Holiday Home) Limited	0.02	(-)5.48
3.	Punjab Scheduled Castes Land Development and Finance Corporation	68.09	(-)22.41
4.	Punjab Water Resources Management and Development Corporation Limited	300.00	(-)202.70
5.	Punjab Financial Corporation	29.31	(-)257.10
6.	PEPSU Road Transport Corporation	307.08	(-)396.20
7.	Punjab State Industrial Development Corporation Limited	78.21	(-)684.26
8.	Punjab State Warehousing Corporation	4.00	(-)871.00
9.	Punjab State Civil Supplies Corporation Limited	3.73	(-)1,948.38
10.	Punjab State Grains Procurement Corporation Limited	1.05	(-)3,721.91
11.	Punjab State Power Corporation Limited	21,709.73	(-)6,713.27
Total		22,501.23	(-)14,822.87

Source: Finalised accounts of the PSUs upto September 2021

Appendix 2.4*(Referred to in paragraph 2.4.2.2 (i); page 48)***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 2021
1.	Punjab State Grains Procurement Corporation Limited	1.05	1.05	(-)224.05	(-)3,721.91	(-)3,720.86	6,669.46
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	(-)55.27	(-)1,948.38	(-)1,944.65	9,391.20
4.	Punjab State Industrial Development Corporation Limited	78.21	78.21	18.22	(-)684.26	(-)606.05	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	(-)0.18	(-)0.16	(-)0.15	0
7.	Punjab State Warehousing Corporation	8.00	4.00	240.51	(-)871.00	(-)836.52	3,383.50
8.	Punjab Financial Corporation	40.39	29.31	1.82	(-)257.10	(-)216.71	9.84
Total		462.85	423.41	(-)21.89	(-)7,884.49	(-)7,395.16	19,477.75

*Source: Finalised accounts of the PSUs upto September 2021**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 48)

**Position of outstanding long term loans extended by
Government of Punjab to State PSUs as on 31 March 2021**

(₹in crore)

Sr. No.	Name of the PSU	Amount of outstanding loan
1.	Punjab Agro Foodgrains Corporation Limited	5659.68
2.	Punjab State Grains Procurement Corporation Limited	6669.46
3.	Punjab Water Resources Management and Development Corporation Limited	222.26
4.	Punjab State Civil Supplies Corporation Limited	9391.20
5.	Punjab State Warehousing Corporation	3383.50
6.	PEPSU Road Transport Corporation	23.75
7.	Punjab Financial Corporation	9.84
8.	Punjab State Power Corporation Limited	14.07
Total		25373.76

Source: Information provided by the PSUs

Appendix 2.6*(Referred to in paragraph 2.4.2.2 (ii); page 49)***Government Investment as per Finance Accounts *vis-à-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 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	94.40	68.09	(-)26.31
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
	Total	19024.30	23104.50	4080.20

Source: Finance Accounts and information obtained from the PSUs

Appendix 3.1

(Referred to in paragraph 3.3.1; page 79)

**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.	08-Finance	36.87	2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness
2.		400.00	6003-00-101-03-Market Loans bearing Interest from Nov. 2011- 8.89-6.90 per cent Punjab State Development Loan 2021
3.	11-Health and Family Welfare	6.60	2210-06-101-26-National Rural Health Mission-01-National TB Control Programme
4.		9.68	2210-06-101-26-National Rural Health Mission – 03-National Vector Borne Disease Control Programme
5.		4.43	2210-06-789-18-National Rural Health Mission-01-National TB Control Programme
6.		5.92	2210-06-789-18-National Rural Health Mission-02-National Viral Hapatitis Control Programme (NVHCP)
7.		1.45	2210-06-789-18-National Rural Health Mission-03-National Vector Borne Disease Control Programme
8.		1.14	2210-06-796-01-National Rural Health Mission-01-National TB Control Programme
9.		9.13	2211-109-01-National Component-01-Routine Immunization Programme under NRHM
10.		2.29	2211-109-01-National Component-02-Pulse Polio Programme under NRHM
11.		9.50	2211-789-09-National Rural Health Mission-01-Routine Immunization Programme under NRHM
12.		1.13	2211-789-09-National Rural Health Mission-02-Pulse Polio Programme under NRHM
13.		17-Local Government	54.22
14.	19-Planning	1.79	3451-00-101-24-Consultancy Seminars/ Pilot Study/ Quick Survey of Plan Projects/ Schemes of the Department
15.	21-Public Works	2.60	4059-80-051-13-Mini Secretariat
16.		1.27	5054-03-337-02- Improvement/ Widening of Existing District Roads and State Highways
17.		1.35	5054-03-337-04- Improvement of PWD Roads within Municipal Committee Limits

Sr. No.	Number and Name of grant	Expenditure without provision (₹ in crore)	Head of Account
18.		197.54	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)
19.	24-Science, Technology and Environment	2.20	3425-60-200-48-Pushpa Gujral Science City at Kapurthala
20.	29-Transport	1.58	3055-00-797-02-Amount Transferred to General Reserve Fund
21.	41-Water Supply and Sanitation	4.11	2215-01-799-Suspense
Total		754.80	

Source: Appropriation Accounts

Appendix 3.2

(Referred to in paragraph 3.3.3; page 80)

**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
A-Revenue (Voted)					
1.	5-Education	12310.03	408.42	11837.58	472.45
2.	09-Food and Supplies	252.63	43.71	239.61	13.02
3.	11-Health and Family Welfare	3731.65	171.23	3520.80	210.85
4.	14-Information and Public Relations	98.55	4.30	69.84	28.71
5.	16-Labour	25.81	1.10	23.56	2.25
6.	17-Local Government	2973.08	275.94	2890.58	82.50
7.	29-Transport	413.69	248.29	344.56	69.13
8.	31-Employment	319.44	18.95	188.42	131.02
9.	37-Law and Justice	566.95	10.51	550.37	16.58
10.	38-Medical Education and Research	411.30	11.88	387.40	23.90
11.	41-Water Supply and Sanitation	753.08	5.14	689.78	63.30
12.	42-Welfare of SC, ST, OBC and Minorities	821.15	341.41	587.51	233.64
Total			1540.88		
B-Revenue (Charged)					
13.	08-Finance	19318.09	195.72	19077.82	240.27
Total			195.72		
C-Capital (Voted)					
14.	02-Animal Husbandry and Fisheries	32.66	4.64	2.57	30.09
15.	24-Science, Technology and Environment	23.66	9.94	18.13	5.53

Sr. No.	Number and Name of grant	Original provision	Supplementary provision	Actual expenditure	Savings out of Original Provision
16.	33-Governance Reforms	28.47	1.48	6.82	21.65
17.	42-Welfare of SC, ST, OBC and Minorities	79.60	12.05	54.52	25.08
Total			28.11		
Grand Total			1764.71		

Source: Appropriation Accounts

Appendix 3.3

(Referred to in paragraph 3.3.3; page 80)

**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)
A-Revenue (Voted)						
1.	07-Excise and Taxation	221.45	35.83	257.28	231.27	26.01
2.	18-Personnel	17.78	6.10	23.88	22.83	1.05
3.	20-Power	1764.34	447.06	2211.40	2193.17	18.23
4.	21-Public Works	638.14	501.16	1139.30	958.97	180.33
5.	22-Revenue and Rehabilitation	1756.23	1073.50	2829.73	1955.05	874.68
6.	23-Rural Development and Panchayats	2330.38	2369.63	4700.01	3774.16	925.85
7.	35-Housing and Urban Development	240.42	113.50	353.92	334.62	19.30
Total		6968.74	4546.78	11515.52	9470.07	2045.45
B-Revenue (Charged)						
8.	37-Law and Justice	181.61	2.65	184.26	182.34	1.92
9.	41-Water Supply and Sanitation	2.00	1.50	3.50	2.27	1.23
Total		183.61	4.15	187.76	184.61	3.15
C-Capital (Voted)						
10.	03-Co-operation	191.43	180.27	371.70	316.69	55.01
11.	29-Transport	4.62	2.00	6.62	5.43	1.19
Total		196.05	182.27	378.32	322.12	56.20
Grand Total		7348.40	4733.20	12081.60	9976.80	2104.80

Source: Appropriation Accounts

Appendix 3.4

(Referred to in paragraph 3.3.4; page 81)

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(+)
03-Co-operation							
1.	2425-00-107-17-Grants-in-Aid to Primary Agricultural/Multipurpose Co-operative Societies for Remodeling of 204 Godowns	1.15	0	2.00	3.15	0	-3.15
05-Education							
2.	4202-01-202-04-Teacher Education Establishment of DIETS-	14.53	0	7.34	21.87	10.95	-10.92
07-Excise and Taxation							
3.	2043-00-001-98-Computerization in the State-09-Annual Technical Support for Application Software and Website	0	31.12	1.49	32.61	18.37	-14.24
08-Finance							
4.	2071-01-102-01-Commuted value of Pensions	370.00	0	30.00	400.00	286.81	-113.19
5.	2049-05-105-02-Interest on State Compensatory Afforestation Fund-	55.00	35.00	35.00	125.00	0	-125.00
13-Industries							
6.	2852-80-800-01-Incentives under Various Industrial Policies-03-Fiscal Incentives for Industrial Promotion 2013 - Investment Promotion Campaign in Punjab	1.00	0	2.27	3.27	0	-3.27
14- Information and Public Relation							
7.	2220-60-101-05-Modernization of Information and Public Relations Department including Creations of News Web Portal	0	0.55	2.95	3.50	0	-3.50
17-Local Government							
8.	2216-02-800-01- Pradhan Mantri Awas Yojana Housing for all (Urban)-04- Assistance to Beneficiaries for Construction	108.81	0	19.31	128.12	51.94	-76.18
9.	4217-60-051-14-Mission for Development of 100 Smart Cities-99-No Detailed Head	623.70	0	-421.56	202.14	221.03	+18.89
10.	4217-60-051-15-Urban Rejuvenation Mission-500 Habitations-AMRUT-99-No Detailed Head	500.50	0	-303.98	196.52	394.07	+197.55

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
21-Public Works							
11.	5054-05-101-02- Rail under bridges at Bathinda	55.00	0	5.00	60.00	44.12	-15.88
22-Revenue and Rehabilitation							
12.	2245-02-122-03- Procurement and Equipment	10.00	596.35	39.56	645.91	495.08	-150.83
23-Rural Development and Panchayats							
13.	2515-00-789-06- Mahatma Gandhi National Rural Employment Guarantee Scheme	256.00	33.00	11.00	300.00	233.75	-66.25
25-Social Security, Women and Child Welfare							
14.	4235-02-800-25- Upgradation of Mentally Retarded Homes	0	0	2.68	2.68	0	-2.68
29- Transport							
15.	3055-00-190-04- Assistance to Pepsu Road Transport Corporation-03- Payment of arrear of SRT/MVT/Token Tax/Passenger Tax etc.	0	241.48	26.46	267.94	0	-267.94
38- Medical Education and Research							
16.	2210-01-001-26- Reimbursement to Pepsu Road Transport Corporation in Lieu of Concessional Bus Passes to the Students of Medical Education (Pass Holder)	5.50	3.19	7.61	16.30	0	-16.30
17.	4210-03-105-25- Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)-01-Burn injuries Ward	1.39	0	1.18	2.57	0	-2.57
41. Water Supply and Sanitation							
18.	4215-01-102-31- Swachh Bharat Abhiyan (Gramin)	60.00	0	40.00	100.00	21.60	-78.40
19.	4215-01-789-15- Swachh Bharat Abhiyan (Gramin)	40.00	0	26.67	66.67	16.45	-50.22
42- Welfare of SC, ST, OBC and Minorities							
20.	2225-01-789-65-Post-Matric-Scholarship for Scheduled Castes	460.79	297.51	41.70	800.00	267.78	-532.22
21.	2225-03-277-04- Scheme of Post-Matric-Scholarship to the Other Backward Classes for Studies in India	18.00	11.09	9.46	38.55	24.03	-14.52
22.	4225-01-789-08- Pradhan Mantri Adarsh Gram Yojana	46.40	12.05	5.25	63.70	40.74	-22.96
Total		2627.77	1261.34	-408.61	3480.50	2126.72	-1353.78

Source: Appropriation Accounts

Appendix 3.5

(Referred to in paragraph 3.3.5; page 81)

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
Revenue (Voted)						
1.	1-Agriculture	11676.12	7321.83	4354.29	3101.44	1252.85
2.	5-Education	12718.45	11837.58	880.87	390.71	490.16
3.	11-Health and Family Welfare	3902.89	3520.80	382.09	196.72	185.37
4.	17-Local Government	3249.02	2890.58	358.44	217.24	141.20
5.	21-Public Works	1139.30	958.97	180.33	64.26	116.07
6.	22-Revenue and Rehabilitation	2829.73	1955.05	874.68	0	874.68
7.	23-Rural Development and Panchayats	4700.01	3774.16	925.85	45.24	880.61
8.	25-Social Security, Women and Child Welfare	3417.21	2973.96	443.25	87.80	355.45
9.	29-Transport	661.99	344.56	317.43	37.66	279.77
10.	32-Forestry and Wild life	590.76	292.13	298.63	49.35	249.28
11.	42-Welfare of SC,ST, OBC and Minorities	1162.56	587.51	575.05	0	575.05
Total		46048.04	36457.13	9590.91	4190.42	5400.49
Revenue (Charged)						
12.	8- Finance	19513.81	19077.82	435.99	79.88	356.11
Total		19513.81	19077.82	435.99	79.88	356.11
Capital (Voted)						
13.	21-Public Works	1637.65	846.32	791.33	601.43	189.90
14.	23-Rural Development and Panchayats	1499.57	214.37	1285.20	74.14	1211.06
15.	41-Water Supply and Sanitation	1274.01	584.39	689.62	0	689.62
Total		4411.23	1645.08	2766.15	675.57	2090.58
Capital (Charged)						
16.	8- Finance	47927.85	34633.53	13294.32	8852.73	4441.59
Total		47927.85	34633.53	13294.32	8852.73	4441.59
G Total (Revenue + Capital)		117900.93	91813.56	26087.37	13798.60	12288.77

Source: Appropriation Accounts

Appendix 3.6

(Referred to in paragraph 3.3.5; page 82)

**Statement showing details of grants having persistent savings
(exceeding ₹ 100 crore) during the years 2018-21**

(₹ in crore)

Sr. No.	Name of Grant	2018-19	2019-20	2020-21
Revenue (V)				
1.	01-Agriculture	2968.09	5792.19	4354.29
2.	05-Education	941.43	1502.66	880.87
3.	08-Finance	1014.75	1073.07	2610.79
4.	11-Health and Family Welfare	331.02	481.09	382.09
5.	13-Industries	945.66	283.27	341.21
6.	17-Local Government	567.45	1503.35	358.44
7.	22-Revenue and Rehabilitation	250.05	377.74	874.68
8.	23-Rural Development and Panchayats	1790.78	2184.36	925.85
9.	25-Social Security, Women and Child Welfare	239.57	284.96	443.25
10.	42-Welfare of SC, ST, OBC and Minorities	601.86	713.48	575.05
Capital (V)				
11.	17-Local Government	909.64	863.24	751.64
12.	19-Planning	188.19	127.88	230.38
13.	21-Public Works	506.67	731.25	791.33
14.	28-Tourism and Cultural Affairs	240.69	254.26	148.61
15.	38-Medical Education and Research	260.01	220.24	402.16
16.	41-Water Supply and Sanitation	657.56	759.13	689.62
Capital (C)				
17.	08-Finance	852.39	5066.02	13294.32

Source: Appropriation Accounts

Appendix 3.7

(Referred to in paragraph 3.3.5; Page 82)

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.	33	226.47	52.51	173.96	23.19	10 to 30
Total		226.47	52.51	173.96		
2.	40	274.29	113.42	160.87	41.35	30 to 50
3.	19	481.19	228.42	252.77	47.47	
4.	32	590.86	292.15	298.71	49.44	
Total		1346.34	633.99	712.35		
5.	42	1254.22	642.03	612.19	51.19	50 to 70
6.	38	908.62	470.60	438.02	51.79	
7.	29	668.60	349.99	318.61	52.35	
8.	24	55.69	29.68	26.01	53.30	
9.	31	343.41	188.43	154.98	54.87	
10.	27	604.55	332.69	271.86	55.03	
11.	6	171.42	95.24	76.18	55.56	
12.	34	197.42	111.87	85.55	56.67	
13.	1	11709.80	7323.98	4385.82	62.55	
14.	41	2035.73	1276.44	759.29	62.70	
15.	28	446.71	284.57	162.14	63.70	
16.	23	6199.62	3988.57	2211.05	64.34	
17.	21	2777.06	1805.31	971.75	65.01	
18.	14	102.85	69.84	33.01	67.90	
19.	22	2833.69	1958.91	874.78	69.13	
Total		30309.39	18928.15	11381.24		
20.	15	2512.30	1766.62	745.68	70.32	70 to 90
21.	39	35.91	25.34	10.57	70.57	
22.	3	528.93	415.20	113.73	78.50	
23.	2	623.68	492.64	131.04	78.99	
24.	17	5301.82	4191.74	1110.08	79.06	
25.	8	84777.86	68420.28	16357.58	80.71	
26.	36	309.71	252.09	57.62	81.40	
27.	10	265.14	218.71	46.43	82.49	
28.	25	3497.97	2988.72	509.25	85.44	
29.	13	2473.06	2130.93	342.13	86.17	
30.	16	26.91	23.56	3.35	87.55	
31.	11	3949.05	3531.60	417.45	89.43	
32.	26	57.55	51.60	5.95	89.66	
33.	7	257.36	231.35	26.01	89.89	
Total		104617.25	84740.38	19876.87		

Sr. No.	Grant No.	Total Budget	Total Expenditure	Savings	Utilization (Per cent)	Range of utilization (Per cent)
34.	9	946.47	854.92	91.55	90.33	90 to 100
35.	5	12896.28	11938.35	957.93	92.57	
36.	12	7297.20	6757.88	539.32	92.61	
37.	20	2342.98	2213.28	129.70	94.46	
38.	35	355.41	336.09	19.32	94.56	
39.	18	45.80	43.81	1.99	95.66	
40.	4	126.72	121.53	5.19	95.90	
41.	37	761.77	732.71	29.06	96.19	
42.	30	56.89	55.81	1.08	98.10	
Total		24829.52	23054.38	1775.14		

Source: Appropriation Accounts

Appendix 3.8*(Referred to in paragraph 3.3.5; page 82)***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
Voted Grant					
1.	02- Animal Husbandry and Fisheries	Revenue	586.37	490.06	96.31
2.		Capital	37.30	2.57	34.73
3.	11- Health and Family Welfare	Capital	44.69	10.61	34.08
4.	13-Industries	Capital	13.51	12.62	0.89
5.	20- Power	Revenue	2211.39	2193.16	18.23
6.		Capital	131.58	20.11	111.47
7.	22-Revenue and Rehabilitation	Revenue	2829.73	1955.05	874.68
8.	29- Transport	Capital	6.62	5.43	1.19
9.	35- Housing and Urban Development	Revenue	353.92	334.62	19.30
10.	37- Law and Justice	Revenue	577.46	550.37	27.09
11.	39- Printing and Stationery	Revenue	35.43	25.34	10.09
12.	41- Water Supply and Sanitation	Revenue	758.22	689.78	68.44
13.		Capital	1274.01	584.39	689.62
14.	42- Welfare of SC, ST, OBC and Minorities	Revenue	1162.56	587.51	575.05
15.		Capital	91.65	54.52	37.13
Total			10114.44	7516.14	2598.30
Charged Appropriation					
16.	01-Agriculture	Revenue	0.13	0.03	0.10
17.	12-Home Affairs	Revenue	1.75	1.39	0.36
18.	26-State Legislature	Revenue	1.11	0.64	0.47
19.	37- Law and Justice	Revenue	184.26	182.34	1.92
20.	41- Water Supply and Sanitation	Revenue	3.50	2.27	1.23
Total			190.75	186.67	4.08
Grand Total			10305.19	7702.81	2602.38

Source: Appropriation Accounts

Appendix 3.9

(Referred to in paragraph 3.3.5; page 82)

Statement showing details of surrender of funds in excess of ₹ 10 crore on the last day of March 2021

(₹ in crore)

Sr. No.	Grant Number	Original Budget	Supplementary	Total Provision	Actual expenditure	Savings	Amount Surrendered
Voted (Revenue)							
1.	1-Agriculture	11676.12	0.00	11676.12	7321.83	4354.29	3101.44
2.	5-Education	12310.03	408.42	12718.45	11837.58	880.87	390.71
3.	6-Elections	129.07	0.00	129.07	74.07	55.00	47.61
4.	8-Finance	17295.80	0.00	17295.80	14685.01	2610.79	3275.10
5.	9-Food and Supplies	252.63	43.71	296.34	239.61	56.73	15.42
6.	10-General Administration	250.84	0.00	250.84	210.89	39.95	17.47
7.	11-Health and Family Welfare	3731.65	171.23	3902.88	3520.80	382.08	196.72
8.	13-Industries	2459.45	0.00	2459.45	2118.24	341.21	327.06
9.	17-Local Government	2973.08	275.94	3249.02	2890.58	358.44	217.24
10.	21-Public Works	638.14	501.16	1139.30	958.97	180.33	64.26
11.	23-Rural Development and Panchayats	2330.38	2369.63	4700.01	3774.16	925.85	45.24
12.	24-Science, Technology and Environment	22.09	0.00	22.09	11.55	10.54	11.56
13.	29-Transport	413.69	248.29	661.98	344.56	317.42	37.66
14.	31-Employment	319.44	18.95	338.39	188.42	149.97	83.08
15.	32-Forestry and Wild Life	590.76	0.00	590.76	292.13	298.63	49.35
16.	33-Governance Reforms	196.52	0.00	196.52	45.69	150.83	119.92
17.	34-Horticulture	186.92	0.00	186.92	111.62	75.30	56.93
18.	36-Jails	264.71	0.00	264.71	238.04	26.67	19.90
19.	38-Medical Education and Research	411.30	11.88	423.18	387.40	35.78	11.32
20.	40-Sports and Youth Services	259.62	0.00	259.62	106.46	153.16	143.24
Total		56712.24	4049.21	60761.45	49357.61	11403.84	8231.23
Revenue (charged)							
21.	8-Finance	19318.09	195.72	19513.81	19077.82	435.99	79.88
Total		19318.09	195.72	19513.81	19077.82	435.99	79.88
Voted (Capital)							
22.	1-Agriculture	33.22	0.33	33.55	2.12	31.43	26.81
23.	5-Education	177.39	0.00	177.39	100.64	76.75	26.55
24.	8-Finance	40.40	0.00	40.40	23.92	16.48	14.65
25.	9-Food and Supplies	650.11	0.00	650.11	615.29	34.82	34.77

Sr. No.	Grant Number	Original Budget	Supplementary	Total Provision	Actual expenditure	Savings	Amount Surrendered
26.	17-Local Government	2052.80	0.00	2052.80	1301.16	751.64	814.91
27.	19-Planning	416.50	0.16	416.66	186.27	230.39	43.07
28.	21-Public Works	1637.65	0.00	1637.65	846.32	791.33	601.43
29.	23-Rural Development and Panchayats	1499.57	0.00	1499.57	214.37	1285.20	74.14
30.	25-Social Security, Women and Child welfare	80.65	0.00	80.65	14.76	65.89	10.32
31.	28-Tourism and Culture Affairs	375.78	0.00	375.78	227.18	148.60	102.83
32.	33-Governance Reforms	28.47	1.48	29.95	6.82	23.13	19.49
33.	36-Jails	45.00	0.00	45.00	14.05	30.95	27.30
34.	38-Medical Education and Research	485.35	0.00	485.35	83.20	402.15	352.27
Total		7522.89	1.97	7524.86	3636.10	3888.76	2148.54
Capital (charged)							
35.	8-Finance	47927.85	0	47927.85	34633.53	13294.32	8852.73
Total		47927.85	0	47927.85	34633.53	13294.32	8852.73
Grand Total		131481.07	4246.90	135727.97	106705.06	29022.91	19312.38

Source: Appropriation Accounts

Appendix 3.10

(Referred to in paragraph 3.3.6.1; page 83)

Major Head wise excess disbursement over the authorisation from the Consolidated Fund of State during the financial year 2020-21

(₹ 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.	03	6404-Loans for Dairy Development	00-195-02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 01-Setting up of By-Pass Protein Plant at Cattle Feed Ghaina ke Banger-	0	0.01	0.01	33.48	33.47
2.	05	2071-Pension and Other Retirement Benefits	01-109-01-Pension to Employees of State aided Educational Institutions (Schools)	170.00	12.00	182.00	209.20	27.20
3.		2202-General Education	02-109-65-Samagra Shiksha Abhiyan Punjab (Secondary)- 01-Assistance to Samagra Shiksha Abhiyan	94.39	32.63	127.02	128.69	1.67
4.		4202- Capital Outlay on Education, Sports, Art and Culture	01-203-25-Construction of New Colleges- 01-New College in Educationally Backward Areas	25.00	5.60	30.60	31.60	1.00
5.	08	2071-Pensions and Other Retirement Benefits	01-101-01-Pensions and Other Retirement Benefits	7180.00	220.00	7400.00	8031.84	631.84
6.			01-104-01-Gratuities	900.00	0	900.00	922.66	22.66
7.			01-111-01-Pensions to Legislators	32.00	0	32.00	41.94	9.94
8.			01-115-01-Leave Encashment Benefits	805.00	94.15	899.15	1069.13	169.98
9.		2049- Interest Payments	03-104-01-Interest on General Provident Fund	1840.16	-424.43	1415.73	1503.61	87.88
10.		2048- Appropriation for Reduction or Avoidance of Debt	00-101-02-Appropriation for Consolidated Sinking Fund	243.00	547.71	790.71	925.01	134.30

Sr. No.	Grant No.	Major head	Major head description	Original provision	Re-appropriation+ Supplementary	Total	Expenditure	Excess
11.		2049-Interest Payment	01-123-01-Interest Payable on Special Securities Account with Reserve Bank of India.	1612.59	0	1612.59	1614.46	1.87
12.			01-200-11-Loans from Housing Development Financial Corporation and Housing and Urban Development Corporation.	0	0	0	9.87	9.87
13.			01-305-02-Expenditure relating to the Issue of New Loans.	4.20	-1.01	3.19	34.50	31.31
14.		6003-Internal Debt of the State Government	00-107-01-Loans from the State Bank of India-01-Loans to Clear Legacy Amount of Cash Credit Limit in respect of PUNGRAIN	1025.65	0	1025.65	1039.61	13.96
15.	13	2852-industries	80-800-10-Investment Promotion	8.75	0	8.75	12.02	3.27
16.	17	4217-Capital Outlay on Urban Development	60-051-14-Mission for Development of 100 Smart Cities-99-No Detailed Head.	623.70	-421.56	202.14	221.03	18.89
17.			60-051-15-Urban Rejuvenation Mission 500 Habitations-AMRUT-99-No Detailed Head.	500.50	-303.98	196.52	394.07	197.55
18.	19	5475-Capital Outlay on Other General Economic Services	00-112-06-State Level Initiative (Punjab Nirman Programme)	47.60	0	47.60	60.75	13.15
19.	20	2801-Power	80-101-02-Assistance to Punjab State Power Corporation Limited-01-Compensation for loss under UDAY Scheme as per Clause 1.2(i)	50.00	447.04	497.04	579.10	82.06
20.	21	2059-Public Works	80-001-07-Establishment Charges paid to Public Health Department for Works done by that Department.	0	165.41	165.41	178.33	12.92

Sr. No.	Grant No.	Major head	Major head description	Original provision	Re-appropriation+ Supplementary	Total	Expenditure	Excess
21.		3054-Roads and Bridges	03-337-05- Expenditure related to Court Case of Miscellaneous Land Acquisition Arbitration etc.	15.00	77.37	92.37	107.96	15.59
22.			80-001-01- Establishment Charges, Transferred on Prorata Basis to the Major Head "3054" Roads and Bridges	0	160.00	160.00	192.51	32.51
23.			80-797-01- Amount transferred to Subvention from Central Road Fund.	0	60.65	60.65	141.18	80.53
24.		5054-Capital Outlay on Roads and Bridges	03-337-47- Construction of Roads and Bridges-02- Construction of Rural roads and Bridges Project under Rural Infrastructure Development Fund-XXV	25.00	43.00	68.00	178.96	110.96
25.	23	3604- Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	00-200-24- Grant Recommended by the 14 th Finance Commission to Panchayati Raj Institutions	0	2327.13	2327.13	2355.62	28.49
26.		4515- Capital Outlay on Other Rural development Programmes	00-800-01- Discretionary Grants for Development Purposes by Ministers	61.00	0	61.00	88.85	27.85
Total				15263.54	3041.72	18305.26	20105.98	1800.72

Source: Appropriation Accounts

Appendix 3.11

(Referred to in paragraph 3.4.3; page 90)

Statement showing Major Heads where more than 50 per cent of expenditure was incurred in March 2021 alone

(₹ in crore)

Sr. No.	Major Head	Description	Expenditure of 4 th Quarter	Total expenditure during 2020-21	Expenditure during March 2021	Expenditure in 4 th Quarter as percentage of total expenditure	Expenditure in March 2021 as percentage of total expenditure
1.	2030	Stamps and Registration	15.19	22.45	13.82	67.66	61.56
2.	2051	Public Service Commission	15.26	22.86	11.84	66.75	51.79
3.	2216	Housing	336.21	494.84	333.00	67.94	67.29
4.	2225	Welfare of scheduled castes, STs, OBC and Minorities	520.25	587.51	482.77	88.55	82.17
5.	2250	Other Social Services	2.81	3.81	2.78	73.75	72.97
6.	2501	Special Programmes for Rural Development	90.92	164.89	90.92	55.14	55.14
7.	4055	Capital outlay on Police	79.34	95.44	55.69	83.13	58.35
8.	4070	Capital outlay on other Administrative services	18.18	19.04	17.88	95.48	93.91
9.	4210	Capital outlay on medical and public health	77.07	93.80	76.26	82.16	81.30
10.	4216	Capital outlay on Housing	1.27	1.47	1.27	86.39	86.39
11.	4217	Capital outlay on urban development	1067.03	1301.16	757.96	82.01	58.25
12.	4235	Capital outlay on social security and welfare	14.76	14.76	14.76	100.00	100.00
13.	4401	Capital outlay on crop husbandry	0.25	0.25	0.25	100.00	100.00
14.	4403	Capital outlay on animal husbandry	0.31	0.32	0.30	96.88	93.75
15.	4702	Capital outlay on minor irrigation	32.24	33.76	31.87	95.50	94.40
16.	4705	Capital outlay on command area development	44.47	60.62	44.47	73.36	73.36
17.	4851	Capital outlay on village and small industries	12.62	12.62	12.62	100.00	100.00
18.	5055	Capital outlay on road transport	1.29	1.31	0.95	98.47	72.52

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

Appendix 3.12

(Referred to in paragraph 3.4.3; page 90)

Statement showing sub heads where entire expenditure (exceeding ₹ ten crore in each case) was incurred in March 2021*(₹ in crore)*

Sr. No.	Major Head	Sub Major head	Minor Head	Sub-head/ scheme	Detail of sub head	Expenditure in month of March 2021
1.	2014	00	102	01	High Court	182.35
2.	2043	99	001	98	Computerization in the State	18.37
3.	2049	01	200	01	Interest on temporary loans obtained from the State Bank of India and other banks for purchase of food grains	2200.39
4.	2049	01	200	21	Interest on Compensation and Other Bonds	1306.95
5.	2049	03	104	01	Interest on General Provident Fund	1503.61
6.	2049	03	104	02	Interest on Contributory Provident Fund	15.18
7.	2049	03	108	01	Interest on Punjab Government Employees Group Insurance Scheme	38.14
8.	2049	05	105	01	Interest on General and other Reserve Funds (Natural Calamity Fund)	457.62
9.	2059	80	001	07	Establishment Charges paid to Public Health Department for Works done by that Department	178.33
10.	2202	01	112	01	Mid-day Meal	133.00
11.	2202	02	109	37	Information and Communication Technology (ICT) Project in Schools	15.07
12.	2202	02	789	07	Information and Communication Technology ICT at Schools	16.35
13.	2210	06	101	26	National Rural Health Mission	17.19
14.	2210	06	789	18	National Rural Health Mission	11.80
15.	2211	00	109	01	National Component	11.42
16.	2211	00	789	09	National Rural Health Mission	10.63
17.	2216	02	190	04	Assistance to Greater Ludhiana Development Authority	156.48
18.	2225	01	789	66	Pre-Matric Scholarship for Scheduled Castes Students studying in class ix and x	46.12
19.	2225	03	277	06	Pre-Matric Scholarship for Other Backward Classes Students	17.18
20.	2515	00	101	10	Rashtriya Gram Swaraj Abhiyan	15.25

Sr. No.	Major Head	Sub Major head	Minor Head	Sub-head/scheme	Detail of sub head	Expenditure in month of March 2021
21.	3054	80	001	01	Establishment Charges, transferred on pro rata basis to the Major Head"3054" Roads and Bridges.	192.51
22.	3054	80	797	01	Amount transferred to subvention from Central Road Fund	141.18
23.	3055	00	797	03	Punjab State Road Safety Fund	21.48
24.	3604	00	200	31	Grant-in-aid to Urban Local Bodies from Cow Cess collected in urban areas of Punjab on liquor	56.88
25.	4070	00	003	01	Establishment of Administrative Training Institute	12.22
26.	4202	01	789	27	Construction of New Colleges in The State	10.90
27.	4210	03	105	29	Upgradation of State Government Medical College, Amritsar.	20.62
28.	4210	80	800	01	Direction and Administration	15.32
29.	4217	60	051	07	Urban Infrastructure and Governance	37.42
30.	4217	60	051	09	Municipal Development Fund	181.50
31.	4217	60	789	11	Municipal Development Fund	47.15
32.	4217	60	789	12	Jawaharlal Nehru Urban Renewal Mission (I) Urban infrastructure and governance	11.27
33.	4701	44	800	08	Works Expenditure	123.84
34.	5054	03	789	07	Special Repairs of Plan Roads	24.99
Total						7248.71

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

Appendix 4.1

(Referred to in paragraph 4.4; page 105)

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	1761.53
2.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624)	Department of Agriculture, Punjab	1196.71
3.	Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	The Punjab State Rural Employment Guarantee Society	1069.97
4.	Promotion of Agricultural Mechanisation for in-situ Management of Crop Residue (3618)	Department of Agriculture, Punjab	272.50
5.	Works under Roads Wing (0833)	1. Punjab State Forest Development Corporation Limited 2. Competent Authority for Land Acquisition-cum-SDM Rampuraphul, Abohar, Budhlada, Baghapurana, Malout, Moonak, Lehragagga 3. Executive Engineer - Central Works Division, Punjab, PWD B & R No. 1 Amritsar, No.2 Bathinda, Abohar, Ferozepur 4. Greening Punjab Mission 5. Government Contractors	138.79
6.	Scheme for Assistance to Sugar Mills for 2019-20 Season (3684) (3816)	1. Rana Sugars Limited 2. The Ajnala Co-operative Sugar Mills Limited 3. The Fazilka Co-operative Sugar Mills Limited 4. Nahar Industrial Enterprises Limited 5. Chadha Sugars and Industries Private Limited 6. The Bhogpur Co-operative Sugar Mills Limited 7. Wahid Sandhar Sugars Limited	108.93
7.	National Aids and STD Control Programme (NACO) (9316)	Punjab State Aids Control Society	52.61
8.	Member of Parliament Local Area Development Scheme (MPLADS) (1261)	Deputy Commissioners	35.00
9.	National Highway Authority of India (0845)	1. Competent Authority for Land Acquisition cum SDM Barnala, Sangrur 2. Executive Engineer - Central Works Division, Punjab, PWD B & R Sangrur at Patiala, Sangrur	33.16

Sr. No.	Name of the Schemes of Government of India	Name of the Implementing Agencies	Government of India releases of funds during 2019-20
		3. Joint Venture - Era Infra Engineering Limited and J. S. Grover Construction 4. M/s Era Infra Engineering Limited 5. The Hind Samachar Limited 6. Kewal Kumar Goyal 7. Mithu Ram Gupta 8. Lokesh Narang 9. Vishvadeep Gupta	
10.	Infrastructure Development and Capacity Building (MSME) (0646)	1. Policy Implementation Unit 2. Punjab Small Industries and Export Corporation Limited	30.59
11.	Control of Pollution (3643)	Punjab Pollution Control Board	18.58
12.	Schemes for Development of Sugar Industries (3044)	The Bhogpur Co-operative Sugar Mills Limited	17.71
13.	Amended Technology Upgradation Fund Scheme (ATUFS) (1878)	Miscellaneous Agencies	15.23
14.	Scheme for Creation and Maintenance of Buffer Stock of 40 LMT of Sugar (3815) (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 6. The Batala Co-operative Sugar Mills Limited 7. Indian Sucrose 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. Cosmos Industries Limited 13. The Nawanshehar Co-operative Sugar Mills Limited	16.21
15.	Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2020-21)	Miscellaneous Agencies	146.40
Total			4913.92

Source: Finance Accounts

Appendix 4.2

(Referred to in paragraph 4.7; page 109)

**Details of substantial expenditure (50 per cent and above) booked under
Minor Head-800-Other Expenditure**

(₹ in crore)

Sr. No.	Description of Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1.	4851-Capital Outlay on Village and Small Industries	12.50	12.62	99.05
2.	4701-Capital Outlay on Medium Irrigation	404.02	425.45	94.96
3.	2250-Other Social Services	3.39	3.81	88.98
4.	2013-Council of Ministers	34.13	39.28	86.89
5.	4216-Capital Outlay on Housing	1.27	1.47	86.39
6.	4705-Capital Outlay on Command Area Development	50.35	60.62	83.06
7.	2852-Industries	1,620.58	2,018.58	80.28
8.	3053-Civil Aviation	8.93	13.10	68.17
9.	2215-Water Supply and Sanitation	298.94	510.84	58.52

Source: Finance Accounts

Appendix 4.3

(Referred to in paragraph 4.7; page 109)

Details of substantial receipts (50 per cent and above) booked under Minor Head-800-Other Receipts

(₹ in crore)

Sr. No.	Major Head	Receipts under Minor Head 800	Total Receipts	Percentage
1.	0057-Supplies and Disposals	0.20	0.18	111.11
2.	0404-Dairy Development	0.08	0.08	100.00
3.	0701-Medium Irrigation	1.81	1.81	100.00
4.	0852-Industries	0.01	0.01	100.00
5.	1053-Civil Aviation	0.06	0.06	100.00
6.	1054-Roads and Bridges	0.01	0.01	100.00
7.	1452-Tourism	0.50	0.50	100.00
8.	1456-Civil Supplies	178.45	178.45	100.00
9.	0220-Information and Publicity	0.07	0.07	100.00
10.	0029-Land Revenue	67.41	67.63	99.67
11.	0235-Social Security and Welfare	43.16	44.01	98.07
12.	0217-Urban Development	47.57	49.78	95.56
13.	0075-Miscellaneous General Services	2,054.49	2,208.41	93.03
14.	0702-Minor Irrigation	2.25	2.43	92.59
15.	0049-Interest Receipts	128.87	144.38	89.26
16.	0515-Other Rural Development Programmes	3.06	3.44	88.95
17.	0215-Water Supply and Sanitation	7.68	8.76	87.67
18.	0070-Other Administrative Services	202.87	233.92	86.73
19.	0435-Other Agriculture Programme	2.36	2.77	85.20
20.	0250-Other Social Services	38.17	45.35	84.17
21.	0211-Family Welfare	0.02	0.03	66.67
22.	0851-Village and Small Industries	0.24	0.41	58.54

Source: Finance Accounts

Appendix 4.4

(Referred to in paragraph 4.11; page 111)

Details of departments in which recoveries have not been effected during past several years

Sr. No.	Department	Corresponding Major Heads	Static since the year	Amount (₹ in crore)
1.	Education	6202	2011-12	0.99
2.	Local Government	6215	2001-02	14.73
3.	Social Security and Development of Women and Children	6235	1997-98	0.18
4.	Animal Husbandry, Dairy Development and Fisheries	6403	2005-06	0.25
5.	Forest and Wildlife Preservation	6406	1995-96	0.22
6.	Agriculture	6416, 6575	1989-90	0.59
7.	Water Resources	6705	1999-2000	250.57
8.	Industries and Commerce	6855, 6858, 6885, 7465	2003-04	15.01
Total				282.54

Source: Finance Accounts

Appendix 4.5*(Referred to in paragraph 4.11; page 111)***Details of departments from which confirmation of balances
has been received***(₹ in crore)*

Sr. No.	Loanee entities/ Departments	Balance Confirmation (as on 31 March 2021)	Corresponding Major Head
1.	Technical Education	0.32	6202
2.	Social Security and Development of Women and Children	0.02	6225
3.	Dairy development	31.86	6404
4.	Food, Civil Supplies and Consumer Affairs	32825.21	6408
5.	Co-operation	1824.33	6425
6.	Transport	23.75	7055

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
Finance Sector		
1.	Punjab State Industrial Development Corporation Limited	Working
2.	Punjab Financial Corporation	Working
3.	Punjab Scheduled Castes Land Development and Finance Corporation	Working
4.	Punjab Venture Capital Limited	Inactive
5.	Punjab Venture Investors Trust Limited	Inactive
6.	Punjab Film and News Corporation Limited	Inactive
Industries & Infrastructure Sector		
7.	Punjab Small Industries and Export Corporation Limited	Working
8.	Punjab Information & Communication Technology Corporation Limited	Working
9.	Punjab Police Housing Corporation Limited	Working
10.	Amritsar Smart City Limited	Working
11.	Jalandhar Smart City Limited	Working
12.	Ludhiana Smart City Limited	Working
13.	Punjab Municipal Infrastructure Development Company	Working
14.	Punjab Communications Limited	Working
15.	Punjab Footwears Limited	Inactive
16.	Punjab State Handloom and Textile Development Corporation Limited	Inactive
17.	Punjab State Hosiery and Knitwear Development Corporation Limited	Inactive
18.	Punjab State Leather Development Corporation Limited	Inactive
19.	Punjab Recorders Limited	Inactive
20.	Electronic Systems Punjab Limited	Inactive-under liquidation
21.	Punjab Bio-Medical Equipments Limited	Inactive-under liquidation
22.	Punjab Power Packs Limited	Inactive-under liquidation
Agriculture & Allied		
23.	Punjab Agro Foodgrains Corporation Limited	Working
24.	Punjab Agro Industries Corporation Limited	Working
25.	Punjab Agro Juices Limited	Working
26.	Punjab State Seeds Corporation Limited	Working
27.	Punjab Agri Export Corporation Limited	Working
28.	Punjab State Container and Warehousing Corporation Limited	Working
29.	Punjab State Warehousing Corporation	Working
30.	Punjab State Forest Development Corporation Limited	Working

Sr. No.	State Public Sector Enterprises	Remarks
31.	Punjab State Grains Procurement Corporation Limited	Working
32.	Punjab Water Resources Management & Development Corporation Limited	Working
33.	Punjab State Civil Supplies Corporation Limited	Working
34.	Punjab Land Development and Reclamation Corporation Limited	Inactive
35.	Punjab Poultry Development Corporation Limited	Inactive
36.	Punjab Micro Nutrients Limited	Inactive-under liquidation
Service Sector		
37.	Gulmohar Tourist Complex (Holiday Home) Limited	Working
38.	Punjab Police Security Corporation Limited	Working
39.	Punjab State Bus Stand Management Company Limited	Working
40.	Punjab Tourism Development Corporation Limited	Working
41.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	Working
42.	PEPSU Road Transport Corporation	Working
43.	Amritsar Hotel Limited	Inactive
44.	Neem Chameli Tourist Complex Limited	Inactive
Power Sector		
45.	Gidderbaha Power Limited	Working
46.	Punjab Genco Limited	Working
47.	Punjab State Power Corporation Limited	Working
48.	Punjab Thermal Generation Limited	Working
49.	Punjab State Transmission Corporation Limited	Working

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 November 2021**

(₹ 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 (-)
A	Government Companies(Other than Power Sector)									
1.	Punjab Agro Foodgrains Corporation Limited	2019-20	5.00	5,922.15	239.34	(-)120.47	3,049.47	(-)971.51	4,950.64	(-)976.51
2.	Punjab Agro Industries Corporation Limited	2020-21	49.21	4.95	1.21	0.98	42.59	66.81	71.76	17.60
3.	Punjab Agro Juices Limited	2019-20	50.00	30.00	(-)1.45	(-)0.80	3.39	(-)20.01	9.99	(-)70.01
4.	Punjab State Forest Development Corporation Limited	2019-20	0.25	0.00	2.51	1.73	30.68	60.90	60.90	56.46
5.	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
6.	Punjab State Seeds Corporation Limited	2019-20	5.62	0.00	(-)1.84	(-)1.84	21.03	17.86	17.86	12.24
7.	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
8.	Punjab Water Resources Management & Development Corporation Limited	2018-19	300.00	229.46	(-)21.13	(-)21.13	0.00	97.30	326.76	(-)202.70
9.	Punjab Agri Export Corporation Limited	2019-20	5.00	0.00	1.15	1.20	3.26	(-)0.72	(-)0.72	(-)5.72
10.	Gulmohar Tourist Complex (Holiday Home) Limited	2019-20	0.02	1.04	(-)0.27	(-)0.27	0.01	(-)5.46	(-)4.42	(-)5.48
11.	Punjab Information & Communication Technology Corporation Limited	2019-20	19.23	0.00	5.21	4.65	9.14	45.13	45.13	25.90
12.	Punjab Police Security Corporation Limited	2020-21	0.05	0.00	B	B	B	0.05	0.05	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 (-)
13.	Punjab State Bus Stand Management Company Limited	2014-15	56.15	3.26	7.75	3.98	435.76	69.57	72.83	13.42
14.	Punjab State Civil Supplies Corporation Limited	2017-18	3.73	0.00	(-)55.27	(-)55.27	11,469.04	(-)1,944.65	(-)1,944.65	(-)1,948.38
15.	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
16.	Punjab Tourism Development Corporation Limited	2018-19	6.66	0.00	(-)0.02	(-)0.02	0.00	22.01	22.01	13.97
17.	Punjab Municipal Infrastructure Development Company	2017-18	0.05	141.06	B	B	B	0.05	141.11	B
18.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	2020-21	0.00	0.00	B	B	B	0.00	0.00	B
19.	Punjab State Industrial Development Corporation Limited	2019-20	78.21	643.84	32.31	18.22	7.94	(-)606.05	37.79	(-)684.26
20.	Punjab Communications Limited	2020-21	12.02	0.00	(-)11.90	(-)11.90	20.55	(-)26.00	(-)26.00	(-)46.98
21.	Punjab Police Housing Corporation Limited	2020-21	0.05	100.00	B	B	B	0.05	100.05	B
	Total A		667.31	13,949.34	93.38	(-)325.61	31,021.79	(-)6,313.45	7,635.89	(-)6,995.29
B	Statutory Corporations									
22.	Punjab State Warehousing Corporation	2017-18	8.00	5514.56	240.82	240.51	6,361.15	(-)836.52	4,678.04	(-)871.00
23.	Punjab Scheduled Castes Land Development and Finance Corporation	2019-20	119.37	15.82	(-)6.95	(-)7.46	6.60	96.96	112.78	(-)22.41
24.	PEPSU Road Transport Corporation	2017-18	331.44	73.38	13.19	(-)2.67	518.55	(-)64.76	8.62	(-)396.20
25.	Punjab Financial Corporation	2019-20	40.39	175.48	(-)0.16	(-)0.29	3.30	(-)217.00	(-)41.52	(-)257.39
	Total B		499.20	5,779.24	246.90	230.09	6,889.60	(-)1,021.32	4,757.92	(-)1,547.00

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 (-)
C	Government Controlled other Companies									
26.	Amritsar Smart City Limited	2019-20	0.01	0.00	0.00	0.00	0.00	0.15	0.15	0.14
27.	Jalandhar Smart City Limited	2018-19	0.01	0.00	0.00	0.00	0.00	0.01	0.01	0.00
28.	Ludhiana Smart City Limited	2018-19	0.01	0.00	(-)0.18	(-)0.18	0.00	(-)0.15	(-)0.15	(-)0.16
	Total C		0.03	0.00	(-)0.18	(-)0.18	0.00	0.01	0.01	(-)0.02
	Grand Total (A+B+C)		1,166.54	19,728.58	340.10	(-)95.70	37,911.39	(-)7,334.76	12,393.82	(-)8,542.31
D	Government Companies (Power Sector)									
29.	Gidderbaha Power Limited	2020-21	0.05	12.01	(-) 0.0002	(-) 0.0002	D	0.00	12.01	(-) 0.05
30.	Punjab Genco Limited	2019-20	22.90	-	3.43	2.21	6.61	151.36	151.36	128.46
31.	Punjab State Power Corporation Limited	2020-21	21,709.73	13,339.85	3,017.18	1,446.10	31,768.24	15,016.54	28,356.39	(-) 6,713.27
32.	Punjab Thermal Generation Limited	2020-21	0.05	-	(-)0.004	(-)0.004	D	0.00	0.00	(-) 0.05
33.	Punjab State Transmission Corporation Limited	2020-21	605.88	4,303.05	454.11	20.77	1,338.40	976.66	5,279.71	368.78
	Total D		22,338.61	17,654.91	3,474.72	1,469.08	33,113.25	16,144.56	33,799.47	(-) 6,216.13
	Grand Total (A+B+C+D)		23,505.15	37,383.49	3,814.82	1,373.38	71,024.64	8,809.80	46,193.29	(-)14,758.44

Source: Latest finalised accounts of SPSEs

- 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 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 .126)

Statement showing State Government funds infused in SPSEs during the period from 2010-11 to 2020-21

(₹ 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 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	0.00
Total	45.46	0.00	00.00	30.00	0.25	0.00	1.05	0.00	4.51	0.00	49.86	0.00	300.00	0.00	0.02	0.00

¹³ 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
Total	19.23	0.00	56.15	0.00	3.73	0.00	25.00	0.00	6.66	0.00	4.00	0.00	68.09	0.00	307.08	0.00

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				
	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
Total	78.21	0.00	29.31	0.00	0.05	0.00	21709.73	0.00	605.88	0.00	23,314.27	30.00	23,344.27

Source: Information provided by SPSEs

Appendix 5.4

(Referred to in paragraph 5.14; page 134)

Statement showing SPSEs where management letter was issued

Sr. No.	Name of SPSEs	Accounts
1.	Punjab State Transmission Corporation Ltd.	2019-20 and 2020-21
2.	Punjab Agri Export Corporation Limited	2019-20
3.	Punjab Footwears Limited	2014-15
4.	Punjab Agro Juices Limited	2019-20
5.	Punjab Water Resources Management and Development Corporation	2018-19
6.	Punjab Agro Foodgrains Corporation Ltd.	2019-20
7.	Punjab State Seeds Corporation Limited	2018-19
8.	Punjab State Biotech Corporation (Mohali Biotechnology Park)	2019-20
9.	Punjab State Leather Development Corporation Limited	2014-15
10.	Punjab Information & Communication Technology Corporation Limited	2019-20
11.	Punjab Financial Corporation	2018-19
12.	Punjab Communication Limited	2020-21
13.	Punjab Small Industries and Export Corporation Limited	2018-19
14.	Punjab Genco Limited	2019-20

Source: Office records