

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

A. General Data			
Sr. No.	Particulars		Figures
1.	Area		50362 sq km
2.	Population as per 2011 Census		2.77 crore
3.	Density of Population (as per 2011 census) (All India Density = 382 ¹ persons per Sq. Km.)		551 persons per Sq. km.
4.	Population below poverty line ² (All India Average = 29.5 per cent)		11.3 per cent
5.	Literacy (as per 2011 census) (All India Average = 73 ¹ per cent)		75.80 per cent
6.	Infant mortality ³ (per 1000 live births) (All India Average = 37 per 1000 live births)		23
7.	Life Expectancy at birth ⁴ (All India Average=68.3 years)		72.1 years
8.	Gini Coefficient ⁵ (a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa) (All India Average = Rural : 0.29; Urban : 0.38)		Rural : 0.29 Urban : 0.37
9.	Gross State Domestic Product (GSDP) 2016-17 at current prices		₹ 4,27,870 crore
10.	Per capita GSDP CAGR (2007-08 to 2016-17)	General Category States average	13.2
		Punjab	11.0
11.	GSDP CAGR (2007-08 to 2016-17)	General Category States average	15.2
		Punjab	12.2
12.	Population Growth (2007 to 2016)	General Category States average	11.9
		Punjab	10.1
13.	Total cropped area		78.72 lakh hectares
14.	Gross Irrigated area		77.65 lakh hectares
15.	Percentage of total irrigated area to total cropped area		98.64 per cent

Source: Economic Surveys of India and Punjab 2016-17.

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

² Report of the Expert Group (Rangarajan) to Review the Methodology for Measurement of Poverty, Planning Commission (June 2014), page 66.

³ Sample Registration System Bulletin, Volume 50, Number 2, December 2016.

⁴ Economic survey of 2016-17, Government of India, Table 9.1, Page A-146.

⁵ http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf.

B. Financial Data							
Sr. No.	Particulars	Figures (in per cent)					
		2007-08 to 2015-16		2011-12 to 2015-16		2015-16 to 2016-17	
	CAGR ⁶	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab
a.	Of Revenue Receipts	14.58	10.10	13.96	12.16	11.52	15.56
b.	Of Own Tax Revenue	14.80	13.20	12.85	9.10	13.50	3.96
c.	Of Non Tax Revenue	9.45	(-)8.20	11.54	17.33	12.10	121.23
d.	Of Total Expenditure	15.84	11.20	15.83	14.14	15.31	70.90
e.	Of Capital Expenditure	14.53	4.26	19.03	17.63	17.91	42.06
f.	Of Revenue Expenditure on Education	16.86	15.64	12.84	12.75	9.86	3.09
g.	Of Revenue Expenditure on Health	18.43	16.71	17.55	13.84	14.92	10.12
h.	Of Salary and Wages	14.89	13.67	9.54	8.89	13.06	5.96
i.	Of Pension	17.17	15.74	12.31	8.47	10.63	12.01

Source: Finance Accounts

⁶ Compounded Annual Growth Rate.

Appendix 1.2

(Referred to in paragraph 1.1, page 1)

Structure of the Government Accounts	
The accounts of the State Government are kept in three parts:	
Part I: Consolidated Fund: All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State ' established under Article 266(1) of the Constitution of India.	
Part II: Contingency Fund: Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorization by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.	
Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc. which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by State Legislature.	
Layout of the Finance Accounts	
Statement Number	Subject
1.	Statement of Financial Position
2.	Statement of Receipts and Disbursements
3.	Statement of Receipts in Consolidated Fund
4.	Statement of Expenditure out of Consolidated Fund by function and nature
5.	Statement of Progressive Capital expenditure
6.	Statement of Borrowings and Other Liabilities
7.	Statement of Loans and Advances given by the Government
8.	Statement of Investments of the Government
9.	Statement of Guarantees given by the Government
10.	Statement of Grants-in-aid given by the Government
11.	Statement of Voted and Charged Expenditure
12.	Statement of Sources and Application of Funds for Expenditure other than on Revenue Account
13.	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14.	Detailed Statement of Revenue and Capital Receipts by minor heads
15.	Detailed Statement of Revenue Expenditure by minor heads
16.	Detailed Statement of Capital Expenditure by minor heads and sub heads
17.	Detailed Statement of Borrowings and Other Liabilities
18.	Detailed Statement of Loans and Advances given by the Government
19.	Detailed Statement of Investments of the Government
20.	Detailed Statement of Guarantees given by the Government
21.	Detailed Statement of Contingency Fund and Public Account transactions
22.	Detailed Statement on Investments of Earmarked Balances

Source: Finance Accounts

Appendix 1.3

(Referred to in paragraph 1.1.4, page 2)

Abstract of receipts and disbursements for the year 2016-17 and summarized financial position of the Government of Punjab as on 31 March 2017

Part A - Abstract of receipts and disbursements for the year 2016-17

(₹ in crore)

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-A: Revenue							
I-Revenue receipts	41523.38	47985.42	I-Revenue expenditure	50073.49	49330.33	5965.72	55296.05
(i) Tax revenue	26690.49	27746.66	General services	24713.44	28477.85	10.08	28487.93
(ii) Non-tax revenue	2650.27	5863.20	Social Services-	14897.86	11055.28	4616.82	15672.10
(iii) State's share of Union Taxes and Duties	8008.90	9599.73	-Education, Sports, Art and Culture	8548.84	7216.06	1597.18	8813.24
(iv) Non-Plan Grants	1274.64	1610.35	-Health and Family Welfare	2604.19	1887.93	979.85	2867.78
(v) Grants for State Plan Schemes	2320.12	2523.14	Water Supply, Sanitation, Housing and Urban Development	904.58	751.59	16.29	767.88
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	578.96	642.34	-Information and Broadcasting	56.53	43.26	140.69	183.95
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	521.51	65.37	455.53	520.90
			-Labour and Labour Welfare	186.25	181.95	12.19	194.14
			-Social Welfare and Nutrition	2052.48	877.06	1415.09	2292.15
			-Others	23.48	32.06	0.00	32.06
			Economic Services-	9756.04	8878.79	1338.82	10217.61
			-Agriculture and Allied Activities	6204.77	5139.00	578.76	5717.76
			-Rural Development	469.36	120.09	141.34	261.43
			-Irrigation and Flood Control	1313.78	1261.76	-0.04	1261.72
			-Energy	514.05	1654.51	0.00	1654.51
			-Industry and Minerals	70.38	62.63	0.00	62.63
			-Transport	633.31	433.48	71.30	504.78
			-Science, Technology and Environment	5.87	3.82	1.00	4.82
			-General Economic Services	544.52	203.50	546.46	749.96
			Grants-in-aid Contributions	706.15	918.41	0.00	918.41
			Total	50073.49	49330.33	5965.72	55296.05
II. Revenue deficit carried over to Section B	8550.11	7310.63	Revenue Surplus carried over to Section-B	--	--	--	--
Total Section A	50073.49	55296.05		50073.49	49330.33	5965.72	55296.05

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
Section-B Others							
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	(-)137.76	(-)14.63	III Opening Overdraft from Reserve Bank of India	--	--	--	--
IV – Misc Capital Receipts	0.26	0.41	IV-Capital Outlay	3059.42	417.27	3929.03	4346.30
			<u>General Services</u>	252.88	121.23	127.55	248.78
			<u>Social Services-</u>	828.62	7.75	1079.60	1087.35
			-Education, Sports, Art and Culture	243.05	0.00	220.04	220.04
			-Health and Family Welfare	2.09	2.95	19.50	22.45
			Water Supply, Sanitation, Housing and Urban Development	547.57	4.65	773.88	778.53
			-Information and Broadcasting	0.84	0.15	0.77	0.92
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	17.06	0.00	46.55	46.55
			-Social Welfare and Nutrition	7.90	0.00	10.59	10.59
			-Others	10.11	0.00	8.27	8.27
			<u>Economic Services-</u>	1977.92	288.29	2721.88	3010.17
			-Agriculture and Allied Activities	79.92	51.31	35.04	86.35
			-Rural Development	88.29	69.28	64.85	134.13
			-Irrigation and Flood Control	751.52	166.54	1097.37	1263.91
			Industry and Minerals	15.98	0.00	0.00	0.00
			Transport	891.42	1.11	1350.85	1351.96
			Science Technology and Environment	0.00	0.00	0.00	0.00
			General Economic Services	150.79	0.05	173.77	173.82
Total	(-)137.50		Total	3059.42	417.27	3929.03	4346.30
V-Recoveries of Loans and Advances	218.45	180.93	V-Loans and Advances Disbursed	5968.59	41364.12	0.00	41364.12
-From Power Projects	6.31	87.66	-For Power Projects	5597.07	10031.19	0.00	10031.19
-From Government Servants	49.47	46.12	-To Government Servants	40.96	41.32	0.00	41.32
-From others	162.67	47.15	-To Others	330.56	31291.61	0.00	31291.61
VI-Revenue surplus brought down	--	--	VI-Revenue Deficit Brought down	8550.11	--	--	7310.63

Receipts	2015-16	2016-17	Disbursements	2015-16	2016-17		
					Non-Plan	Plan	Total
1	2	3	4	5	6	7	8
VII- Public debt receipts	20207.21	55234.21	VII-Repayment of Public Debt	3830.30	4050.38	0.00	4050.38
-External Debt	--	--	-External Debt	--	--	--	--
-Internal debt other than ways and means Advances and Overdraft	19941.88	54311.14	-Internal debt other than ways and means Advances and Overdraft	3515.78	3722.54	0.00	3722.54
-Net transactions under Ways and Means Advances	0.00	268.13	-Net transactions under Ways and Means Advances	0.00	0.00	0.00	0.00
-Net transactions under overdraft	0.00	0.00	-Net transactions under overdraft	0.00	0.00	0.00	0.00
-Loans and Advances from Central Government	265.33	654.94	-Repayment of Loans and Advances to Central Government	314.52	327.84	0.00	327.84
VIII-Appropriation to Contingency fund	Nil	Nil	VIII- Appropriation to Contingency fund	Nil	Nil	Nil	Nil
IX-Amount transferred to Contingency fund	Nil	Nil	IX-Expenditure from Contingency fund	Nil	Nil	Nil	Nil
X-Public Account Receipts[#]	54552.21	52723.92	X-Public Account Disbursement[#]	53446.58	50599.95	0.00	50599.95
-Small Savings and Provident funds	3440.60	3373.38	-Small Savings and Provident funds	2331.65	2140.71	0.00	2140.71
-Reserve funds	590.15	945.98	-Reserve funds	715.61	187.66	0.00	187.66
-Deposits and Advances	5693.70	5943.43	-Deposits and Advances	5579.35	5827.53	0.00	5827.53
-Suspense and Miscellaneous	44723.41	42383.21	-Suspense and Miscellaneous	44718.32	42366.26	0.00	42366.26
-Remittances	104.35	77.92	-Remittances	101.65	77.79	0.00	77.79
XI-Closing Overdraft from Reserve Bank of India	Nil	Nil	XI-Cash Balance at end	(-)14.63	395.28	0.00	395.28
			Cash in Treasuries and Local Remittances	--	--	--	--
			Deposits with Reserve Bank	(-)6265.20	(-)367.84	0.00	(-)367.84
			Other cash balances and investments	1012.14	763.08	0.00	763.08
			Cash Balance Investment	5238.43	0.04	0.00	0.04
			Proforma adjustment of prior period	0.00	58.18	0.00	58.18
Total Section-B	74840.37	108124.84		74840.37	96885.18	3929.03	108124.84
Total	124913.86	163420.89	Total	124913.86	146215.51	9894.75	163420.89

[#] These exclude transactions of investment of cash balances and departmental cash chests.

Appendix 1.3 (continued)

(Referred to in paragraph 1.9.1, page 31)

Part - B - Summarized financial position of the Government of Punjab
as on 31 March 2017

(₹ in crore)

LIABILITIES	As on 31.03.2016	As on 31.03.2017
Internal Debt -	99629.03	149880.15
Market Loans bearing interest	67201.95	79345.47
Market Loans not bearing interest	0.04	0.04
Loans from Life Insurance Corporation of India	0.06	0.02
Loans from other Institutions	32426.98	70266.49
Ways and Means Advances and Overdrafts from Reserve Bank of India	0.00	268.13
Loans and Advances from Central Government-	3565.90	3893.00
Non-Plan Loans	34.29	29.70
Loans for State Plan Schemes	3531.30	3862.99
Pre 1984-85 Loans	0.31	0.31
Contingency Fund	25.00	25.00
Small Savings, Provident Funds, etc.	19370.85	20603.53
Deposits	3163.10	3279.00
Reserve Funds	4111.76	4870.07
Suspense and Miscellaneous Balances	--	--
Remittance Balances	--	--
TOTAL	129865.64	182550.75
ASSETS		
Gross Capital Outlay on Fixed Assets -	38992.01	43483.88
Investments in shares of Companies, Corporations, etc.	4064.54	4091.30
Other Capital Outlay	34927.47	39392.58
Loans and Advances -	8365.48	49482.37
Loans for Power Projects	6464.89	16408.42
Other Development Loans	1883.90	33062.07
Loans to Government servants and miscellaneous loans	16.69	11.88
Advances	0.42	0.42
Remittance Balances	1.51	1.39
Cash	(-)14.63	395.28
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	611.23	762.12
Permanent Advances	0.23	0.26
Cash Balance Investments	5238.43	0.04
Deposits with Reserve Bank	(-)6265.20	(-)367.84
Investments from Earmarked Funds	400.68	0.70
Suspense and Miscellaneous Balances	41.34	24.40
Deficit on Government Account -	82479.51	89163.01
Add Revenue Deficit of the current year	8538.44	7310.63
Accumulated deficit at the beginning of the year	73941.07	81852.38**
TOTAL	129865.64*	182550.75

Source: Finance Accounts

* Differs by ₹ 11.67 crore (decreased) due to Proforma Adjustment to rectify the misclassification of prior period.

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

Appendix 1.4
(Referred to in paragraphs 1.1.7 and 1.3, pages 5 and 8)
Budget estimates vis-à-vis actuals for the year 2016-17

(₹ in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
Revenue Receipts	47985	50181	(-)2196	(-)4.38
<i>Of which</i>				
Tax Revenue	27747	30547	(-)2800	(-)9.17
<i>Taxes on Sales, Trades etc.</i>	<i>17587</i>	<i>18150</i>	<i>(-)563</i>	<i>(-)3.10</i>
<i>State Excise</i>	<i>4406</i>	<i>5610</i>	<i>(-)1204</i>	<i>(-)21.46</i>
<i>Taxes on vehicles</i>	<i>1548</i>	<i>1650</i>	<i>(-)102</i>	<i>(-)6.18</i>
<i>Stamps and Registration fees</i>	<i>2044</i>	<i>2700</i>	<i>(-)656</i>	<i>(-)24.30</i>
<i>Land Revenue</i>	<i>68</i>	<i>68</i>	<i>0</i>	<i>0.00</i>
Non-Tax Revenue	5863	3807	2056	54.01
State's share of Union taxes and duties	9600	9005	595	6.61
Grants in aid from GOI	4776	6822	(-)2046	(-)29.99
Revenue Expenditure	55296	58164	(-)2868	(-)4.93
<i>Of which</i>				
<i>2040-Taxes on Sales, Trade etc.</i>	<i>117</i>	<i>129</i>	<i>(-)12</i>	<i>(-)9.30</i>
<i>2049-Interest Payments</i>	<i>11642</i>	<i>10788</i>	<i>854</i>	<i>7.92</i>
<i>2055-Police</i>	<i>4742</i>	<i>4994</i>	<i>(-)252</i>	<i>(-)5.05</i>
<i>2070-Other Administrative Services</i>	<i>785</i>	<i>333</i>	<i>452</i>	<i>135.74</i>
<i>2071-Pensions and Other Retirement Benefits</i>	<i>8773</i>	<i>7768</i>	<i>1005</i>	<i>12.94</i>
<i>2075-Misc General Services</i>	<i>56</i>	<i>64</i>	<i>(-)8</i>	<i>(-)12.50</i>
<i>2202-General Education</i>	<i>8480</i>	<i>9373</i>	<i>(-)893</i>	<i>(-)9.53</i>
<i>2210-Medical and Public Health</i>	<i>2671</i>	<i>3029</i>	<i>(-)358</i>	<i>(-)11.82</i>
<i>2211-Family welfare</i>	<i>197</i>	<i>260</i>	<i>(-)63</i>	<i>(-)24.23</i>
<i>2215-Water Supply and Sanitation</i>	<i>358</i>	<i>480</i>	<i>(-)122</i>	<i>(-)25.42</i>
<i>2225-Welfare of SC, ST & OBC</i>	<i>521</i>	<i>1141</i>	<i>(-)620</i>	<i>(-)54.34</i>
<i>2230-Labour and Employment</i>	<i>194</i>	<i>264</i>	<i>(-)70</i>	<i>(-)26.52</i>
<i>2235-Social Security and Welfare</i>	<i>1487</i>	<i>1936</i>	<i>(-)449</i>	<i>(-)23.19</i>
<i>2236-Nutrition</i>	<i>136</i>	<i>182</i>	<i>(-)46</i>	<i>(-)25.27</i>
<i>2245-Relief on account of Natural Calamities</i>	<i>669</i>	<i>469</i>	<i>200</i>	<i>42.64</i>
<i>2401-Crop Husbandry</i>	<i>4578</i>	<i>5759</i>	<i>(-)1181</i>	<i>(-)20.51</i>
<i>2801-Power</i>	<i>1615</i>	<i>655</i>	<i>960</i>	<i>146.56</i>
<i>3456-Civil Supplies</i>	<i>591</i>	<i>864</i>	<i>(-)273</i>	<i>(-)31.60</i>
<i>3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions</i>	<i>918</i>	<i>1765</i>	<i>(-)847</i>	<i>(-)47.99</i>
<i>Salary and Wages</i>	<i>18477</i>	<i>19556</i>	<i>(-)1079</i>	<i>(-)5.52</i>
<i>Subsidies</i>	<i>5823</i>	<i>9265</i>	<i>(-)3442</i>	<i>(-)37.15</i>
Capital Expenditure	4346	4804	(-)458	(-)9.53
<i>4055-Capital outlay on Police</i>	<i>146</i>	<i>242</i>	<i>(-)96</i>	<i>(-)39.67</i>
<i>4210- Capital outlay on Medical and Public Health</i>	<i>22</i>	<i>5</i>	<i>17</i>	<i>340.00</i>
<i>4215 Capital outlay on Water Supply and Sanitation</i>	<i>486</i>	<i>408</i>	<i>78</i>	<i>19.12</i>
<i>4217-Capital outlay on Urban Development</i>	<i>199</i>	<i>535</i>	<i>(-)336</i>	<i>(-)62.80</i>

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
4225-Capital outlay on Welfare of SCs, STs and OBCs	47	137	(-)90	(-)65.69
4515-Capital outlay on other Rural Development Programmes	134	141	(-)7	(-)4.96
Disbursement of Loans and Advances	41364	400	40964	10241.00
Revenue Deficit	(-)7311	(-)7983	672	(-)8.42
Fiscal Deficit*	(-)47071	(-)13087	(-)33984	259.68
Primary Deficit*	(-)35429	(-)2299	(-)33130	1440.86
Revenue deficit/GSDP	(-)1.71	(-)1.76	0.05	2.75
Fiscal deficit/GSDP	(-)11.00	(-)2.88	(-)8.12	281.98
Primary deficit/GSDP	(-)8.28	(-)0.51	(-)7.77	1536.39
Revenue Deficit/Fiscal Deficit	15.53	61.00	(-)45.47	(-)74.54

Source: Finance Accounts and Annual Financial Statement

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

Appendix 1.5
(Referred to in paragraphs 1.3 and 1.6.1, pages 7 and 16)
Time Series data on State Government Finances

(₹ in crore)

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Part A Receipts					
1. Revenue Receipts	32051	35104	39023	41523	47985
(i) Tax Revenue⁷	22587(70)	24079(68)	25570(66)	26690(64)	27747(58)
Taxes on Sales, Trade etc. ⁸	13218(59)	14847(62)	15455(60)	15857(59)	17587(63)
State Excise ⁸	3332 (15)	3765(16)	4246(17)	4796(18)	4406(16)
Taxes on vehicles ⁸	995 (4)	1146(5)	1394(5)	1475(6)	1548(6)
Stamps and Registration fees ⁸	2920 (13)	2500(10)	2474(10)	2449(9)	2044(7)
Land Revenue	37	42	47	55	68
Other Taxes ⁸	2085 (9)	1779(7)	1954(8)	2058(8)	2094(8)
(ii) Non-Tax Revenue⁷	2629 (8)	3192(9)	2880(7)	2650(7)	5863(12)
(iii) State's share of Union taxes and duties⁷	4059 (13)	4432(13)	4703(12)	8009(19)	9599(20)
(iv) Grants in aid from GOI⁷	2776 (9)	3401(10)	5870(15)	4174(10)	4776(10)
2. Misc Capital Receipts	0	1	1	0	0
3. Recoveries of Loans and Advances	174	112	137	218	181
4. Total revenue and Non-debt capital receipts (1+2+3)	32225	35217	39161	41741	48166
5. Public Debt Receipts	10724	11108	11363	20207	55234
Internal Debt (excluding Ways & Means Advances and Overdrafts)	10451	10295	11389	19942	54311
Net transactions under Ways and Means advances and Overdrafts	51	435	(-)593	0	268
Loans and Advances from Government of India	222	378	567	265	655
6. Total receipts in the Consolidated Fund(4+5)	42949	46325	50524	61948	103400
7. Contingency Fund Receipts	-	-	-	-	-
8. Public Account Receipts⁹	2144	2145	1698	0	7553
9. Total receipts of the State (6+7+8)	45093	48470	52222	61948	110953

⁷ Figures in parenthesis indicate percentage to Revenue Receipts.

⁸ Figures in parenthesis indicate percentage to Tax revenue.

⁹ These figures are net of disbursements out of Public Account. During 2015-16, against receipts of ₹ 66,018 crore in Public Account, disbursements were ₹ 70,236 crore, rendering net Public Account as (-) ₹ 4,218 crore. Therefore, net Public Account Receipts are shown as NIL and the excess of disbursements has been depicted at Sr. No. 18.

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Part B. Expenditure/ Disbursement					
10. Revenue Expenditure¹⁰	39458(95)	41641(95)	46614(93)	50073(85)	55296(55)
Plan ¹¹	3063(8)	3135(8)	4913(11)	5311(11)	5966(11)
Non-Plan ¹¹	36395(92)	38506(92)	41701(89)	44762(89)	49330(89)
General Services including interest payments ¹¹	18572(47)	20192(49)	23043(49)	24713(49)	28488(52)
Social Services ¹¹	11190(28)	11319(27)	13729(29)	14898(30)	15672(28)
Economic Services ¹¹	9152 (23)	9600(23)	9238(20)	9756(20)	10218(18)
Grants in aid and Contributions ¹¹	544 (1)	530(1)	604(1)	706(1)	918(2)
11. Capital Expenditure¹⁰	1916 (5)	2201(5)	3118(6)	3059(5)	4346(4)
Plan ¹²	1737 (91)	2011(91)	2939(94)	2733(89)	3929(90)
Non-Plan ¹²	179 (9)	190(9)	179(6)	326(11)	417(10)
General Services ¹²	162 (8)	219(10)	252(8)	253(8)	249(6)
Social Services ¹²	716 (37)	930(42)	795(26)	828(27)	1087(25)
Economic Services ¹²	1038 (54)	1052(48)	2071(66)	1978(65)	3010(69)
12. Disbursement of Loans and Advances¹⁰	197 (0.47)	165(0.37)	270(0.54)	5969(10)	41364(41)
13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)	41571	44007	50002	59101	101006
14. Repayments of Public Debt	3674	3650	3214	3830	4050
Internal Debt (excluding Ways and Means Advances and Overdraft)	3403	3393	2931	3515	3722
Net transactions under Ways and Means advances and Overdraft	--	--	--	--	--
Loans and Advances from Government of India	271	257	283	315	328
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	45245	47657	53216	62931	105056
17. Contingency Fund disbursements	--	--	--	--	--
18. Public Account disbursements¹³	--	--	--	4218	--

¹⁰ Figures in parenthesis indicate percentage to total expenditure.

¹¹ Figures in parenthesis indicate percentage to revenue expenditure.

¹² Figures in parenthesis indicate percentage to capital revenue expenditure.

¹³ During 2015-16, against receipts of ₹ 66,018 crore in Public Account, disbursements were ₹ 70,236 crore, rendering net Public Account as (-) ₹ 4,218 crore, which has been shown as Public Account disbursement at Sr. No. 18.

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
19. Total disbursements by the State (16+17+18)	45245	47657	53216	67149	105056
Part C. Deficits					
20. Revenue Deficit (1-10)	(-)7407	(-)6537	(-)7591	(-)8550	(-)7311
21. Fiscal Deficit (4 – 13)	(-)9346	(-)8790	(-)10841	(-)17360	(-)47071¹⁴
22. Primary Deficit (21-23)	(-)2515	(-)970	(-)1881	(-)7578	(-)35429¹⁴
Part D. Other data					
23. Interest Payments (included in the revenue expenditure)	6831	7820	8960	9782	11642
24. Financial Assistance to local bodies etc.	1329	1626	2158	1395	2058
25. Ways and Means Advances/ Overdraft availed (days)	239	246	315	275	344
Ways and Means Advances availed (days)	99	151	177	218	165
Overdraft availed (days)	140	95	138	57	179
26. Interest on Ways and Means Advances/ Overdraft	20	23	41	28	59
27. Gross State Domestic Product (GSDP)	297734	332147	354908	391543	427870
28. Outstanding fiscal liabilities (year end)	92282	102234	112366	128835¹⁵	182526
29. Outstanding Guarantees (year end)	58102	61411	66782	56819¹⁶	20608
30. Maximum amount guaranteed (year end)	59146	52934	45347	31066	15534
31. Number of incomplete projects	25	40	34	11	12
32. Capital blocked in incomplete projects	500	588	654	447	435
Part E. Fiscal Health Indicators (per cent)					
I Resource Mobilization					
Own Tax revenue/GSDP	7.59	7.25	7.20	6.82	6.48
Own Non-tax revenue/GSDP	0.88	0.96	0.81	0.68	1.37
Central Transfers/GSDP	1.36	1.33	1.33	2.05	2.24
II Expenditure Management					
Total Expenditure/GSDP	13.96	13.25	14.09	15.09	23.61
Total Expenditure/Revenue Receipts	129.70	125.36	128.13	142.33	210.49

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

¹⁵ 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.

¹⁶ Differs from closing outstanding guarantee of previous year. Reasons for difference awaited from the State Government (December 2017).

Particulars	2012-13	2013-14	2014-15	2015-16	2016-17
Revenue Expenditure/Total Expenditure	94.92	94.62	93.22	84.72	54.75
Expenditure on Social Services/ Total Expenditure	28.64	27.83	29.05	26.61	16.59
Expenditure on Economic Services/ Total Expenditure	24.51	24.21	22.62	19.85	13.10
Capital Expenditure/Total Expenditure	4.61	5.00	6.24	5.18	4.30
Capital Expenditure on Social & Economic Services/Total Expenditure	4.22	4.50	5.73	4.75	4.06
III Management of fiscal Imbalances					
Revenue deficit/GSDP	(-)2.49	(-)1.97	(-)2.14	(-)2.18	(-)1.71
Fiscal deficit/GSDP	(-)3.14	(-)2.65	(-)3.05	(-)4.43	(-)11.00*
Primary deficit/GSDP	(-)0.84	(-)0.29	(-)0.53	(-)1.94	(-)8.28*
Revenue Deficit/Fiscal Deficit	79.25	74.37	70.02	49.25	15.53
Primary revenue balance/GSDP	(-)0.14	0.42	0.42	0.37	1.05
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	30.99	30.78	31.66	32.90	42.66
Fiscal Liabilities/RR	287.92	291.23	287.95	310.27	380.38
V Other Fiscal Health Indicators					
Return on Investment (<i>per cent</i>)	0.01	0.04	0.04	0.04	0.09
Balance from Current Revenue (₹ in crore)	(-)6224	(-)5739	(-)6544	(-)6138	(-)4510
Financial Assets/Liabilities	35.37	35.13	34.21	36.49	51.16

Source: Finance Accounts

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

Appendix 1.6

(Referred to in paragraph 1.3.1.5, page 12)

Details showing collection of tax revenue in respect of major components and expenditure incurred on their collection

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
Taxes on Sales, trades, etc.	2012-13	13217.93	113.74	0.86	0.73
	2013-14	14846.71	107.43	0.72	0.88
	2014-15	15455.17	111.01	0.72	0.91
	2015-16	15856.64	119.06	0.75	0.66
	2016-17	17586.71	117.41	0.67	NA
Taxes on Vehicles	2012-13	994.72	24.52	2.47	4.17
	2013-14	1145.70	19.23	1.68	6.25
	2014-15	1393.32	38.15	2.74	6.08
	2015-16	1474.83	45.84	3.11	4.99
	2016-17	1548.12	15.31	0.99	NA
State Excise	2012-13	3331.96	35.72	1.07	2.96
	2013-14	3764.72	34.67	0.92	1.81
	2014-15	4246.11	35.05	0.83	2.09
	2015-16	4796.45	84.55	1.76	3.21
	2016-17	4406.01	111.99	2.54	NA
Stamp duty and Registration fees	2012-13	2920.49	25.01	0.86	3.25
	2013-14	2499.50	17.77	0.71	3.37
	2014-15	2474.15	13.91	0.56	3.59
	2015-16	2448.98	23.31	0.95	2.87
	2016-17	2043.61	16.54	0.81	NA

Source: Finance Accounts of relevant years

NA = Not Available

Appendix 2.1
(Referred to in paragraphs 2.2 and 2.3.8, pages 46 and 50)
Statement of grants/appropriations where savings and surrenders occurred

(₹ in crore)

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2016-17	Surrendered on 31 March 2017
Voted (Revenue)				
1.	1-Agriculture and Forests	2445.87	128.94	128.94
2.	2-Animal Husbandry and Fisheries	29.58	13.78	13.78
3.	3-Co-operation	11.43	8.14	8.14
4.	4-Defence Services Welfare	22.91	1.65	1.65
5.	5-Education	815.92	161.21	161.21
6.	6-Election	50.89	6.73	6.73
7.	7-Excise and Taxation	51.15	14.00	14.00
8.	8-Finance	0	3.11	3.11
9.	9-Food and Supplies	276.84	268.38	268.38
10.	10-General Administration	158.10	13.04	13.04
11.	11-Health and Family Welfare	554.89	231.88	231.88
12.	12- Home Affairs and Justice	503.42	2.77	2.77
13.	13- Industries	149.63	0	0
14.	14- Information and Public Relations	17.38	15.79	15.79
15.	15- Irrigation and Power	1282.54	87.33	0
16.	16- Labour and Employment	9.03	7.15	7.15
17.	17-Loacal Government, Housing and Urban Development	863.16	308.76	308.76
18.	18-Personnel and Administrative Reforms	1.79	0	0
19.	19-Planning	27.86	0	0
20.	20-Programme Implementation	0.10	0	0
21.	22-Revenue and Rehabilitation	259.88	336.51	336.51
22.	23-Rural Development and Panchayats	1048.69	0	0
23.	24-Science, Technology and Environment	8.15	1.15	1.15
24.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	1150.17	607.66	607.66
25.	26-State Legislature	1.67	0.02	0.02
26.	27-Technical Education and Industrial Training	121.80	38.26	0
27.	28-Tourism and Cultural Affairs	40.42	0.88	0.88
28.	29-Transport	96.67	31.15	31.15
29.	30-Vigilance	3.80	2.35	2.35
Total		10003.74	2290.64	2165.05
Charged (Revenue)				
30.	1-Agriculture and Forests	0.56	0	0
31.	2-Animal Husbandry and Fisheries	0.01	0	0
32.	3-Co-operation	0.02	0	0
33.	5-Education	0.15	0	0
34.	6-Election	0.65	0	0
35.	7-Excise and Taxation	0.07	0	0
36.	8-Finance	190.17	0	0

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2016-17	Surrendered on 31 March 2017
37.	9-Food and Supplies	0.02	0	0
38.	10-General Administration	2.43	1.23	1.23
39.	11-Health and Family Welfare	0.60	0.01	0.01
40.	12- Home Affairs and Justice	14.21	0	0
41.	13- Industries	0.28	0	0
42.	18-Personnel and Administrative Reforms	0.30	0	0
43.	19-Planning	0.02	0	0
44.	22-Revenue and Rehabilitation	0.13	0	0
45.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	0.12	0.06	0.06
46.	26-State Legislature	0.16	0.17	0.17
47.	30-Vigilance	0.23	0.19	0.19
Total		210.13	1.66	1.66
Voted (Capital)				
48.	1-Agriculture and Forests	8.71	8.51	8.51
49.	2-Animal Husbandry and Fisheries	11.60	11.49	11.49
50.	3-Co-operation	172.01	42.01	42.01
51.	4-Defence Services Welfare	15.01	15.01	15.01
52.	5-Education	145.51	49.88	49.88
53.	8-Finance	8.38	4.30	4.30
54.	10-General Administration	24.03	15.00	15.00
55.	11-Health and Family Welfare	1.64	1.13	1.13
56.	12- Home Affairs and Justice	173.29	0	0
57.	13- Industries	13.01	0	0
58.	14- Information and Public Relations	1.08	1.23	1.23
59.	16- Labour and Employment	0.01	0	0
60.	17-Loacal Government, Housing and Urban Development	542.02	74.42	74.42
61.	18-Personnel and Administrative Reforms	0.54	0	0
62.	19-Planning	45.59	0	0
63.	21-Public Works	369.35	0	0
64.	22-Revenue and Rehabilitation	0.50	0	0
65.	23-Rural Development and Panchayats	71.42	0	0
66.	24-Science, Technology and Environment	5.77	0	0
67.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	135.97	107.86	107.86
68.	27-Technical Education and Industrial Training	36.20	30.94	0
69.	28-Tourism and Cultural Affairs	57.82	0	0
70.	29-Transport	5.88	0	0
Total		1845.34	361.78	330.84
Grand Total		12059.21	2654.08	2497.55

Source: Appropriation Accounts

Appendix 2.2
(Referred to in paragraph 2.3.5, page 49)
Statement showing expenditure incurred without budget provision

Sr. No.	Number and name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	5-Education	218.20	2071-01-109-01-Pensions to employees of State aided Educational Institutions (Schools)
2.	8-Finance	14.24	2235-60-200-02-Ex-Gratia Payments to families of Ministers, Governments Servants etc. died in harness
3.	9-Food and Supplies	29919.96	6408-01-190- Loans to Public Sectors and Other Undertakings/Agencies against the legacy amount in the food procurement
4.	12- Home Affairs and Justice	1.15	4055-00—800-03- District Jails
5.	15- Irrigation and Power	2.48	4700-02-799-Suspense
6.		2.49	4711-01-799- Suspense
7.		3.35	4711-03-799- Suspense
8.	21- Public Works	71.30	3054-80-797-01- Subvention from Central Road Fund- (Plan)
9.		5.62	3054-80-799- Suspense
10.		4.73	4215-01-102-30- Installation of 561 Reverse Osmosis Plants in the State (NABARD Aided)
11.		19.36	4059-80-051- Construction
	Total	30262.88	

Source: Appropriation Accounts

Appendix 2.3
(Referred to in paragraph 2.3.6, page 49)

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

(₹ in crore)

Sr. No.	Number and name of grant	Original provision	Actual expenditure	Saving out of original provision	Supplementary provision
A-Revenue (Voted)					
1.	1-Agriculture and Forests	6372.45	5176.77	1195.68	1250.19
2.	2-Animal Husbandry and Fisheries	493.04	470.68	22.36	7.21
3.	3-Co-operation	88.12	78.89	9.23	2.20
4.	5-Education	9519.12	8814.30	704.82	111.10
5.	6-Election	164.40	119.23	45.17	5.73
6.	7-Excise and Taxation	271.06	229.30	41.76	9.40
7.	9-Food and Supplies	867.85	594.45	273.40	3.44
8.	10-General Administration	252.11	208.08	44.03	114.06
9.	11-Health and Family Welfare	3320.16	2916.87	403.29	151.61
10.	17-Local Government, Housing and Urban Development	1732.67	878.99	853.68	9.48
11.	19-Planing	66.94	42.95	23.99	3.86
12.	23-Rural Development and Panchayats	1428.31	676.50	751.81	296.88
13.	27-Technical Education and Industrial Training	392.89	333.40	59.49	62.31
14.	29-Transport	531.65	455.61	76.04	20.64
Total		25500.77	20996.02	4504.75	2048.11
B-Capital (Voted)					
15.	2-Animal Husbandry and Fisheries	40.94	35.04	5.90	5.70
16.	10-General Administration	54.76	36.58	18.18	5.85
17.	12-Home Affairs and Justice	245.35	144.73	100.62	72.67
18.	17-Local Government, Housing and Urban Development	535.52	292.37	243.15	298.87
19.	23-Rural Development and Panchayats	140.76	134.13	6.63	64.79
20.	27-Technical Education and Industrial Training	49.07	21.58	27.49	8.71
21.	28-Tourism and Cultural Affairs	196.76	167.22	29.54	28.29
22.	29-Transport	2.13	1.11	1.02	4.86
Total		1265.29	832.76	432.53	489.74
C-Revenue (Charged)					
23.	12-Home Affairs and Justice	132.24	120.51	11.73	2.48
Total		132.24	120.51	11.73	2.48
Grand Total		26898.30	21949.29	4949.01	2540.33

Source: Appropriation Accounts

Appendix 2.4
(Referred to in paragraph 2.3.7, page 50)
Statement showing unnecessary re-appropriation of funds

(₹ in crore)

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
	01-Agriculture and Forests						
1.	2401-119-01-Direction	46.73	0	1.04	47.77	44.59	-3.18
2.	2406-01-001-01-Direction and Administration	119.81	6.63	4.71	131.15	117.22	-13.93
3.	2406-04-101-01-Assistance to State Forest Development Agency under National Afforestation Programme (Plan)	0	0	1.87	1.87	0	-1.87
	03-Co-operation						
4.	4425-190-08-Re-capitalisation of Central Co-operative Banks (Plan)	0.01	0	129.99	130.00	0	-130.00
	05-Education						
5.	2058-104-01-Cost of Printing at Union Territory Government Press, Chandigarh	0.50	0	1.00	1.50	0.50	-1.00
6.	2202-01-101-01-Governemnt Primary Schools	2093.48	0	20.68	2114.16	1903.57	-210.59
7.	2202-02-109-01-Government Secondary Schools Sports and Youth Services	4295.17	0	11.86	4307.03	3992.43	-314.60
8.	2202-03-103-01-Government Arts Colleges	176.05	0	3.03	179.08	166.80	-12.28
9.	2204-00-001-01-Direction and Administration	92.67	0	3.58	96.25	58.85	-37.40
	06-Elections						
10.	2015-102-01-Electoral Officers	60.89	5.73	10.66	77.28	58.90	-18.38
	08-Finance						
11.	2054-095-01-Treasury and Accounts Organisation	13.96	0	11.07	25.03	11.78	-13.25
12.	2071-01-102-01-Commuted Value of Pensions	215.00	0	-18.21	196.79	204.75	+7.96
13.	2071-01-117-01-Government Contribution for Defined Contribution Pension Scheme	450.00	11.40	4.60	466.00	435.81	-30.19
14.	2049-01-200-21-Interest on Compensation and Other Bonds	0	1044.03	28.76	1072.79	1.35	-1071.44
15.	2049-01-305-01-Management of Debt	13.00	0	6.00	19.00	9.24	-9.76
16.	2049-01-305-04-Flotation Charges of UDAY Scheme	0	0	2.03	2.03	0	-2.03

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
17.	2049-60-701-08-Interest on Delayed Payment of 14 th Finance Commission Grant	0	0	3.92	3.92	0	-3.92
18.	2049-60-701-09-Interest on Short Term Loan from Boards, Corporation and Others	0	0	1.39	1.39	0	-1.39
	10-General Administration						
19.	2052-00-092-10-Introduction of computerization in Punjab Government offices, Semi-government Bodies and Offices including Maintenance and Upgradation of the Systems (Plan)	10.00	0	7.28	17.28	6.50	-10.78
20.	4070-800-98-10-Introduction of computerisation in Punjab Government offices, Semi-government Bodies and Offices including Maintenance and Upgradation of the Systems (Plan)	10.00	0	5.75	15.75	8.68	-7.07
	11-Health and Family Welfare						
21.	2210-01-110-65-National Urban Health Mission (Plan)	35.36	0	3.55	38.91	33.70	-5.21
22.	2210-06-101-07-National Programme for the Control of Blindness- (Plan)	6.80	0	-4.08	2.72	4.00	+1.28
23.	2210-80-789-01-Creation of Cancer and Drug De-Addiction Treatment infrastructure (Plan)	48.00	0	19.00	67.00	30.50	-36.50
24.	2210-80-800-06- Punjab State Cancer and Drug De-Addiction Treatment infrastructure (Plan)	102.00	0	-71.50	30.50	44.50	+14.00
	12-Home Affairs and Justice						
25.	2014-105-02-Subordinate Courts	159.13	0	1.39	160.52	148.67	-11.85
26.	2055-003-01-Police Training College	53.05	0	2.64	55.69	50.53	-5.16
27.	2055-114-01-Police Wireless and Computer Staff	174.92	0	2.09	177.01	165.65	-11.36
28.	4055-207-08-Modernisation of Police Forces	27.57	32.78	5.65	66.00	20.86	-45.14
29.	4055-207-11-Crime and Criminal Tracking Network and System (Plan)	5.00	27.93	3.43	36.36	5.00	-31.36

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
30.	4055-207-12-Setting up of Community Policing Suvidha Centres (Plan)	0	0	1.17	1.17	0	-1.17
	15-Irrigation and Power						
31.	2700-03-800-07-Other Expenditure including Interest	17.45	0	-17.45	0	17.45	+17.45
32.	2700-04-001-01-Direction	110.46	0	-3.78	106.68	120.62	+13.94
33.	2700-11-800-07-Other Expenditure including Interest	1.95	0	-1.95	0	1.95	+1.95
34.	2700-19-800-07-Other Expenditure including Interest	23.40	0	-23.40	0	23.40	+23.40
35.	2701-05-800-07-Other Expenditure including Interest	18.65	0	-18.65	0	18.65	+18.65
36.	2701-13-800-07-Other Expenditure including Interest	17.47	0	-17.47	0	17.47	+17.47
37.	2701-26-800-07-Other Expenditure including Interest	4.58	0	-4.58	0	4.58	+4.58
38.	4700-02-800-08-Works Expenditure	15.00	0	-1.00	14.00	18.85	+4.85
	17-Local Government, Housing and Urban Development						
39.	4217-60-051-14-Mission for Development of 100 Smart Cities (Plan)	68.01	199.99	94.00	362.00	0	-362.00
40.	4217-60-052-05-National Scheme for Modernisation for Police and Other Services, Strengthening of Fire and Emergency Services (Plan)	0	0	2.65	2.65	0	-2.65
	22-Revenue and Rehabilitation						
41.	2030-02-102-01-Expenses on Sale of Stamps	13.00	0	-9.00	4.00	5.15	+1.15
42.	2053-093-01-District Establishments	253.84	0	3.83	257.67	250.92	-6.75
43.	2235-60-200-08-Relief to Persons Affected by Riots	42.20	0	1.67	43.87	39.68	-4.19
44.	2245-02-101-01-Gratuitous Relief	100.00	0	15.00	115.00	76.93	-38.07
45.	2245-05-101-01-Transferred to Reserved Funds and Deposit Accounts- State Disaster Response Fund	409.00	306.50	-306.50	409.00	604.00	+195.00
46.	2245-80-102-01-Management of Natural Disasters, Contingency Plans in Disasters Prone Areas	0	0	5.00	5.00	0	-5.00

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-Appn.	Total	Expenditure	Saving(-)/ Excess(+)
	24-Science, Technology and Environment						
47.	3425-60-200-37-Setting up of Biotechnology Incubator in Punjab (Plan)	1.50	0	2.50	4.00	0	-4.00
48.	5425-600-02-Biotechnology Incubator Agriculture Food Testing Laboratories (Plan)	4.00	0	1.50	5.50	0	-5.50
	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes						
49.	2225-01-789-11-01-Funds at the disposal of Deputy Commissioner	34.91	0	14.72	49.63	3.93	-45.70
50.	2225-01-789-11-60-Shagun Scheme (Social Security Welfare) (I) Shagun to Scheduled Castes Girls/Widows/ Divorcees and Daughters of Widows at the time of their Marriages (Plan)	100.00	0	8.47	108.47	89.86	-18.61
	27-Technical Education and Industrial Training						
51.	2203-105-78-Implementation of Technical Education, Quality Improvement Programme (Plan)	0.01	0	11.99	12.00	0	-12.00
52.	2203-789-14-Implementation of Technical Education, Quality Improvement Programme (Plan)	0.01	0	5.64	5.65	0	-5.65
53.	2230-03-789-20-02-Employment Allowance to Unemployed Youths Given training under Various Skill development Schemes (Plan)	0	2.88	2.52	5.40	0	-5.40
54.	4202-02-789-14-New and Upgradation of polytechnics at Bathinda, Batala, Amritsar, Hoshiarpur, Guru Teg Bahadur Garh (Moga) and Patiala (Plan)	0	0	3.20	3.20	0	-3.20
	28-Tourism and Cultural Affairs						
55.	2205-102-15-04-War Memorial, Amritsar (Plan)	0	0.74	9.26	10.00	0	-10.00
	Total	9444.54	1638.61	-17.48	11065.67	8817.82	-2247.85

Source: Appropriation Accounts

Appendix 2.5*(Referred to in paragraph 2.3.8, page 50)***Details of grants in which savings exceeding ₹ 10 crore were not surrendered***(₹ in crore)*

Sr. No.	Number and Name of Grant/Appropriation	Saving
Revenue (Voted)		
1.	13-Industries	149.63
2.	19-Planning	27.86
3.	23-Rural Development and Panchayats	1048.69
Total		1226.18
Revenue (Charged)		
4.	8-Finance	190.17
5.	12-Home Affairs and Justice	14.21
Total		204.38
Capital (Voted)		
6.	12-Home Affairs and Justice	173.29
7.	13-Industries	13.01
8.	19-Planning	45.59
9.	21-Public Works	369.35
10.	23-Rural Development and Panchayats	71.42
11.	28-Tourism and Cultural Affairs	57.82
Total		730.48
Grand total		2161.04

Source: Appropriation Accounts

Appendix 2.6

(Referred to in paragraph 2.3.8, page 50)

Details of grants/appropriations in which there were savings of ₹ 10 crore and above even after partial surrender

(₹ in crore)

Sr. No.	Number and Name of grant/ Appropriation	Saving	Saving surrendered	Saving not surrendered
1	2	3	4	5 (3-4)
Revenue (Voted)				
1.	1-Agriculture and Forests	2445.87	128.94	2316.93
2.	2-Animal Husbandry and Fisheries	29.58	13.78	15.80
3.	4-Defence	22.91	1.65	21.26
4.	5-Education	815.92	161.21	654.71
5.	6-Elections	50.90	6.73	44.17
6.	07-Excise and Taxation	51.15	14.00	37.15
7.	10-General Administration	158.10	13.04	145.06
8.	11-Health and family Welfare	554.89	231.88	323.01
9.	12-Home Affairs and Justice	503.41	2.77	500.64
10.	15-Irrigation and Power	1282.54	87.33	1195.21
11.	17-Local Government, Housing and Urban Development	863.16	308.76	554.40
12.	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	1150.17	607.66	542.51
13.	27-Technical Education and Industrial Training	121.79	38.26	83.53
14.	28-Tourism and Cultural Affairs	40.41	0.88	39.53
15.	29-Transport	96.67	31.15	65.52
Capital (Voted)				
16.	3-Co-operation	172.01	42.01	130.00
17.	5-Education	145.51	49.88	95.63
18.	17-Local Government, Housing and Urban Development	542.02	74.42	467.60
19.	25-Social and Women's Welfare and Welfare of Scheduled Casts and Backward Classes	135.97	107.86	28.11
Total		9182.98	1922.21	7260.77

Source: Appropriation Accounts

Appendix 2.7
(Referred to in paragraph 2.4.1, page 51)

**Statement showing savings exceeding ₹ 10 crore in
Grant No. 19-Planning and Grant No. 23- Rural Development and Panchayats**
(₹ in crore)

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Savings (in per cent)
Grant No. 19-Planning					
1.	5475-Capital Outlay on Other General Economic Services, 112-Statistics, 07-Construction of Vit-Te-Yojana (Finance and Planning) Bhawan at Chandigarh (Plan)	29.00	18.77	10.23	35.28
2.	5475-Capital Outlay on Other General Economic Services, 112-Statistics, 11-Border Area Development Programme (Plan)	33.14	11.60	21.54	65.00
	Total	62.14	30.37	31.77	51.12
Grant No.- 23- Rural Development and Panchyats					
3.	2515-Other Rural Development Programmes, 001-Direction and Administration, 01-Administration	133.25	116.41	16.84	12.64
4.	2515-Other Rural Development Programmes, 101-Panchayati Raj, 09-Scheme for giving Honorarium to Sarpanches and Safai Sewaks in Panchayats in Punjab	48.73	2.96	45.77	93.93
5.	2515-Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes , 06-Mahatma Gandhi National Rural Employment Guarantee Scheme (Plan)	280.00	77.66	202.34	72.26
6.	2515-Other Rural Development Programmes, 800-Other Expenditure, 29-National Employment Guarantee Scheme (Plan)	70.00	19.41	50.59	72.27
7.	3604-Compensation and Assignments to Local bodies and Panchayati Raj Institutions, 200-Other Miscellaneous Compensations and Assignments, 09-Grants for Service Provider Doctors in Rural Dispensaries	100.67	85.43	15.24	15.14
8.	3604-Compensation and Assignments to Local bodies and Panchayati Raj Institutions, 200-Other Miscellaneous Compensations and Assignments, 24-Grant Recommended by the 14 th Finance Commission to Panchayati Raj Institutions	912.69	220.85	691.84	75.80

Sr. No.	Name of scheme	Total Grant	Expenditure	Savings	Savings (in per cent)
9.	2501-Special Programmes for Rural Development, 01-Integrated Rural Development Programme, 001-Direction and Administration, 09-Integrated Watershed Management Programme (Plan)	20.13	0	20.13	100.00
10.	4515-Capital outlay on Other Rural Development Programmes, 103-Rural Development , 33-To make One Point Cremation Ground in a Village (Plan)	22.05	0	22.05	100.00
11.	4515-Capital outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 10-Indra Awas Yojana (Plan)	12.19	0	12.19	100.00
12.	4515-Capital outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 13-Construction of Toilets in Rural Areas (National Bank for Agriculture and Rural Development) (Plan)	25.54	0	25.54	100.00
13.	4515-Capital outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 21-To make one Joint Cremation Ground in a Village (Plan)	14.70	0	14.70	100.00
Total		1007.35	220.85	786.45	78.07
Grand Total		1702.09	553.09	1149.00	67.51

Source: Appropriation Accounts

Appendix 2.8*(Referred to in paragraph 2.4.2, page 51)***Statement showing excess expenditure over budget provision under
Grant No. 23- Rural Development and Panchayats***(₹ in crore)*

Sr. No.	Head of account	Total provision	Expenditure	Excess expenditure
1.	2501-Special Programmes for Rural Development, 01-Integrated Rural Development Programme, 001-Direction and Administration, 03-Strengthening/ Administration of District Rural Development Agencies/Zila Parishads (Plan)	3.75	7.74	3.99
2.	2501-Special Programmes for Rural Development, 01-Integrated Rural Development Programme, 789- Special Component Plan for Scheduled Castes, 11-Strengthening/ Administration of District Rural Development Agencies in the State (Plan)	1.25	2.66	1.41
3.	4515-Capital outlay on Other Rural Development Programmes, 103-Rural Development, 36-Development/ Allocation of Land for Kabarsthan/ Kabargah for Muslim/Christians Community (Plan)	0	2.84	2.84
4.	4515-Capital outlay on Other Rural Development Programmes, 789- Special Component Plan for Scheduled Castes, 25-Construction/Repair of Houses in Water logged Areas of the Districts Sri Muktsar Sahib, Fazilka and Gurdaspur (Plan)	0	20.00	20.00
	Grand Total	5.00	33.24	28.24

Source: Appropriation Accounts

Appendix 2.9

(Referred to in paragraph 2.4.3 page 52)

Statement showing details of unnecessary supplementary grant under Grant No. 19-Planning and Grant No. 23- Rural Development and Panchayats

(₹ in crore)

Sr. No.	Minor head/ Scheme	Original Provision	Supplementary	Total	Expenditure	Savings w.r.t. original provision
Grant No. 19-Planning						
1.	5475-Capital Outlay on Other General Economic Services, 112-Statistics, 11-Border Area Development Programme (Plan)	24.14	9.00	33.14	11.60	21.54
Grant No. 23- Rural Development and Panchayats						
2.	2515-Other Rural Development Programmes, 001-Direction and Administration, 01-Administration	130.25	3.00	133.25	116.41	16.84
3.	2515-Other Rural Development Programmes, 101-Panchayati Raj, 09-Scheme for giving Honorarium to Sarpanches and Safai Sewaks in Panchayats in Punjab	23.45	25.28	48.73	2.96	45.77
4.	3604-Compensation and Assignments to Local bodies and Panchayati Raj Institutions, 200-Other Miscellaneous Compensations and Assignments, 24-Grant Recommended by the 14 th Finance Commission to Panchayati Raj Institutions	691.84	220.85	912.69	220.85	691.84
5.	2501-Special Programmes for Rural Development, 01-Integrated Rural Development Programme, 001-Direction and Administration, 09-Integrated Watershed Management Programme (Plan)	9.00	11.13	20.13	0	20.13

Sr. No.	Minor head/ Scheme	Original Provision	Supplementary	Total	Expenditure	Savings w.r.t. original provision
6.	4515-Capital outlay on Other Rural Development Programmes, 103-Rural Development , 04-Indira Awas Yojana (Plan)	2.00	1.05	3.05	0	3.05
7.	4515-Capital outlay on Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 10-Indira Awas Yojana (Plan)	8.00	4.19	12.19	0	12.19
8.	4515-Capital outlay on Other Rural Development Programmes, 789-Special Component Plan for Scheduled Castes, 13-Construction of Toilets in Rural Areas (National Bank for Agriculture and Rural Development) (Plan)	0	25.54	25.54	0	25.54
	Total	888.68	300.04	1188.72	351.82	836.90

Source: Appropriation Accounts

Appendix 2.10
(Referred to in paragraph 2.5.1, page 53)

**Non-inclusion of expenditure relating to a new service in
Schedule of New Expenditure**

(₹ in crore)

Sr. No.	Grant No.	Classification	Amount
1.	1	4401-119-03-PS (V)-Strengthening and Modernization of Infrastructure for Horticulture Department including Government garden and nurseries, vegetables seed farms and other units in the State.	5.00
2.	12	4055-207-11-53 PS(V)-Crime and criminal tracking network and system-Major Works	5.00
3.	12	4055-211-09-53-PS(V)-Purchase and construction of residential accommodation of police officers/officials-Major works	14.84
4.	14	2220-60-003-01-13 PS(V)-Impact assessment, communication & research of major state projects-Office expenses	30.00
5.	14	2220-60-106-05-13 PS(V)-Field publicity-Office expenses	20.00
6.	17	2216-02-789-01-50 PS(V)-Housing-Other charges	69.00
Total			143.84

Source: Demand for grants
(PS-Plan State, V- Voted)

Appendix 2.11
(Referred to in paragraph 2.5.1, page 53)

**Non-inclusion of non-recurring grants-in-aid, contribution or donation in
Schedule of New Expenditure**

(₹ in crore)

Sr. No.	Grant No.	Classification	Amount
1.	1	2401-109-20-99-36-PS(V)-Scheme for providing Grant-in-aid to Kisan Vikas Chamber, Punjab-Grant-in-aid General (Non-Salary)	20.00
2.	1	2401-119-55-00-36 PS(V)-Financial assistance to the producers and exporters of fruit and vegetable growers out of corpus fund- Grant-in-aid General (Non-Salary)	10.00
3.	11	2210-80-789-03-36-PS(V)-Establishment of rural rehabilitation and drug de-addiction centre in the state- Grant-in-Aid General (Non-Salary)	6.40
4.	13	2851-00-111-01-36 PS(V)-Financial assistance to start ups- Grant-in-Aid General (Non-Salary)	85.00
5.	13	2851-00-789-11 PS(V)-Financial assistance to start ups- Grant-in-Aid General (Non-Salary)	15.00
6.	17	3604-200-23-02-36 NS(V)-Grant in aid to urban local bodies as recommended by 14 th Finance Commission- Grant-in-aid General (Non-Salary)	96.20
7.	27	2501-06-789-102-01-36 PS(V)-Assistance to Punjab Skill Development Mission Society- Grant-in-Aid General (Non-Salary)	22.50
8.	27	2501-06-789-01-36 PS(V)-Assistance to Punjab Skill Development Mission Society- Grant-in-aid General (Non-Salary)	7.50
Total			262.60

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, V- Voted)

Appendix 2.12
(Referred to in paragraph 2.5.2, page 53)

Budget provision exceeding ₹ 10 lakh under object head 42-Lumpsum provision

(₹ in crore)

Sr. No.	Grant No.	Classification	Amount
1.	8	6003-101-01-42-NS(C)	1456.49
2.	8	6003-105-01-42-NS(C)	406.16
3.	8	6003-109-01-42-NS(C)	58.00
4.	8	6003-110-01-42-NS(C)	19500.00
5.	8	6004-02-101-01-42-NS(C)	170.00
6.	8	6004-02-105-01-42-NS(C)	153.39
7.	27	2230-03-789-04-42-PS(V)	1.13
Total			21745.17

Source: Demand for grants

(PS-Plan State, NS- Non-Plan State, V- Voted, C-Charged)

Appendix 3.1

(Referred to in paragraph 3.2, page 56)

Status of the Accounts and the Separate Audit Reports of the autonomous bodies as on 31 March 2017

Sr. No.	Name of Body	Period of entrustment	Years for which accounts not rendered (Grant released)	Delay in submission of accounts			Period upto which SARs issued and date of issue		Position of placement of SARs in the Legislature
				Delayed Account	Date of Receipt	Delay (in Month)	Year	Date of issue	
1	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	Punjab Legal Services Authority, Chandigarh	Upto 2015-16	2014-15 and 2015-16 (₹ 469.60 lakh and ₹ 580.57 lakh) No. of account = 2	2013-14	04.05.15	10	2013-14	18.04.16	SARs for the period 2009-10 and 2010-11 placed in legislature
2.	Punjab Khadi and Village Industries Board, Chandigarh	Upto 2020-21	2015-16 (₹ 467.96 lakh) No. of accounts=1	2014-15	05.08.16	13	2014-15	21.02.17	SARs for the year 2011-12 placed in Legislature.
3.	Punjab State Human Rights Commission, Chandigarh	Upto 2015-16	Nil	-	-	-	2016-17	26.07.2017	SARs for the year 2010-11 placed in Legislature.
4.	Punjab Labour Welfare Board, Chandigarh	Up to 2019-20	2006-07 to 2015-16 (₹ 260.00 ¹⁷ lakh) No. of accounts= 10	2005-06	10.03.17	128	2005-06	30.05.17	SARs for the year 2002-03 placed in Legislature.
5.	Pushpa Gujral Science City, Kapurthala	Up to 2019-20	Nil	2015-16	26.09.16	02	2015-16	01.03.17	Not to be placed in State Legislature.
6.	Punjab Building and other Construction Works Welfare Board	Not available	Nil	2015-16	21.11.16	04	2015-16	13.04.17	SARs for the year 2010-11 placed in Legislature.
7.	Punjab Bus Metro Society	2013-14 to 2017-18	2014-15 and 2015-16 (₹ 289.88 crore and ₹ 37.16 crore) No. of account = 2	2013-14	13.02.17	31	2013-14	11.05.17	Not to be placed in State Legislature.

Source: Departmental records

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

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

¹⁷ 2006-07: ₹ 116 lakh; 2007-08: ₹ 16 lakh; 2008-09: ₹ 16 lakh; 2009-10: ₹ 16 lakh; 2010-11: ₹ 16 lakh; 2011-12: ₹ 16 lakh, 2012-13: ₹ 16 lakh. 2013-14: ₹ 16 lakh, 2014-15: ₹ 16 lakh and 2015-16: ₹ 16 lakh.

Appendix 3.2
(Referred to in paragraph 3.4, page 57)

Statement showing age-wise profile of cases of misappropriation, losses, thefts, etc.

(₹ in lakh)

Age profile of the pending cases			Nature of pending cases		
Range in years	Number	Amount	Nature of cases	Number	Amount
0-5	15	618.27	Misappropriation/Losses	13	617.82
			Theft	02	0.45
5-10	04	6.63	Misappropriation/Losses	04	6.63
			Theft	0	0
10-20	07	12.45	Misappropriation/Losses	07	12.45
			Theft	0	0
Total	26	637.35	Misappropriation/Losses	24	636.90
			Theft	02	0.45
			Total	26	637.35

Source: Departmental records.

Appendix-4.1

Glossary of terms

Sr. No.	Terms	Description
1.	Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by <i>one per cent</i>
2.	Core Public and Merit goods	<i>Core public goods</i> are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. <i>Merit goods</i> are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.
3.	Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant Debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match the increase in capacity to service the debt.
4.	Development Expenditure	The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into social services, economic services and general services. Broadly, the social and economic services constitute development expenditure, while expenditure on general services is treated as non-development expenditure.
5.	Fiscal Liabilities	Fiscal liabilities comprise Internal debt (market loans, loans from NSSF and loans from other financial institutions), loans and advances from GoI and the liabilities arising from the transactions in the Public Account of the State.
6.	GSDP	GSDP is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices.
7.	Net Debt available	Excess of Public Debt receipts over Public Debt repayment and interest payment on Public Debt.