

# Appendices



## APPENDICES

### Appendix 1.1

(Referred to in paragraph 1.1, page 1)

#### Profile of Punjab

A. General Data			
Sr. No.	Particulars	Figures	
1.	Area	50,362 sq. km.	
2.	Population as per 2011 Census	2.77 crore	
3.	Density of Population (as per 2011 Census) (All India Density = 382 <sup>1</sup> persons per sq.km.)	551 persons per sq. km.	
4.	Population below poverty line (All India Average = 21.9 per cent)	8.3 per cent	
5.	Literacy (as per 2011 Census) (All India Average = 73 per cent)	75.80 per cent	
6.	Infant mortality (per 1000 live births) (All India Average = 33 per 1000 live births )	21	
7.	Life expectancy at birth (in years) (All India Average = 68.7 years)	72.5 years	
8.	Gini Coefficient <sup>2</sup> (a measure of inequality of income among the population. Value rate is from zero to one. Value closer to zero indicates inequality is less and vice versa).  (All India Average = Rural : 0.28; Urban : 0.37)	Rural: 0.29 Urban: 0.36	
9.	Human Development Index 2007-08 (All India Average = 0.467)	0.605	
10.	Gross State Domestic Product (GSDP) 2018-2019 at current prices	₹ 5,21,861 crore	
11.	Per Capita GSDP CAGR <sup>3</sup> (2011-12 to 2018-19)	General Category States Average	10.99
		Punjab	8.65
		All India Average (GDP)	10.35
12.	GSDP CAGR (2011-12 to 2018-19)	General Category States Average	12.23
		Punjab	10.07
13.	Population Growth (2009 to 2019)	General Category States Average	12.46
		Punjab	10.17
14.	Total cropped area	78.25 lakh hectares	
15.	Gross Irrigated area	77.67 lakh hectares	
16.	Percentage of total irrigated area to cropped area	99.26 per cent	

Source: Economic Surveys of India and Punjab 2018-19

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

<sup>2</sup> [http://planningcommission.nic.in/data/datatable/data\\_2312/DatabookDec2014%20106.pdf](http://planningcommission.nic.in/data/datatable/data_2312/DatabookDec2014%20106.pdf).

<sup>3</sup> Compounded Annual Growth Rate.

<b>B. Financial Data</b>							
<b>Sr. No.</b>	<b>Particulars</b>	<b>Figures (in per cent)</b>					
		<b>2009-10 to 2017-18</b>		<b>2013-14 to 2017-18</b>		<b>2017-18 to 2018-19</b>	
	<b>CAGR</b>	<b>General Category States</b>	<b>Punjab</b>	<b>General Category States</b>	<b>Punjab</b>	<b>General Category States</b>	<b>Punjab</b>
a.	Of Revenue Receipts	15.03	11.52	13.54	10.85	12.77	17.47
b.	Of Own Tax Revenue	14.84	12.29	11.17	6.02	12.72	3.78
c.	Of Non-Tax Revenue	9.88	(-) 3.31	7.48	7.85	19.78	75.58
d.	Of Total Expenditure	14.20	10.45	13.86	10.49	12.73	20.74
e.	Of Capital Expenditure	13.53	1.03	15.35	1.68	11.93	2.56
f.	Of Revenue Expenditure on Education	13.44	12.44	10.69	9.73	9.38	8.49
g.	Of Revenue Expenditure on Health	16.50	13.74	17.59	9.84	11.09	14.45
h.	Of Salary and Wages	11.72	11.77	10.47	7.76	11.03	4.27
i.	Of Pension	16.12	14.91	13.83	12.93	14.31	(-) 1.17

Source: Finance Accounts

## Appendix 1.2

(Referred to in paragraph 1.1, page 1)

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

Source: Finance Accounts

## Appendix 1.3

(Referred to in paragraph 1.1.4, page 3)

## Abstract of receipts and disbursements for the year 2018-19 and summarized financial position of the Government of Punjab as on 31 March 2019

## Part A - Abstract of receipts and disbursements for the year 2018-19

(₹ in crore)

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19
1	2	3	4	5	6
<b>Section-A: Revenue</b>					
<b>I-Revenue receipts</b>	<b>53009.58</b>	<b>62269.08</b>	<b>I-Revenue expenditure</b>	<b>62464.85</b>	<b>75403.71</b>
(i) Tax revenue	30423.25	31574.28	<b>General Services</b>	<b>34499.50</b>	<b>36930.51</b>
(ii) Non-tax revenue	4318.39	7582.29	<b>Social Services-</b>	<b>15469.74</b>	<b>18320.37</b>
(iii) State's share of Union Taxes and Duties	10616.94	12005.14	-Education, Sports, Art and Culture	9312.39	10102.59
(iv) Non-Plan Grants	0.00	0.00	-Health and Family Welfare	2746.45	3143.38
(v) Grants for State Plan Schemes	0.00	0.00	-Water Supply, Sanitation, Housing and Urban Development	764.72	957.98
(vi) Grants for Central Plan and Centrally Sponsored Plan Schemes	-0.63	-74.21	-Information and Broadcasting	38.72	45.45
(vii) Centrally Sponsored Schemes	3096.13	3091.70	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	293.05	610.93
(viii) Finance Commission Grants	355.69	719.54	-Labour and Labour Welfare	219.88	226.58
(ix) Other Transfer/Grants to States/Union Territories with Legislatures	4199.81	7370.34	-Social Welfare and Nutrition	2055.18	3199.61
			-Others	39.35	33.85
			<b>Economic Services-</b>	<b>11194.41</b>	<b>17888.17</b>
			-Agriculture and Allied Activities	7487.13	12343.28
			-Rural Development	321.79	435.84
			-Irrigation and Flood Control	1183.19	1169.63
			-Energy	1318.60	2196.88
			-Industry and Minerals	56.97	707.43
			-Transport	551.86	740.82
			-Science, Technology and Environment	4.56	4.28
			-General Economic Services	270.31	290.01
			<b>Grants-in-aid and Contributions</b>	<b>1301.20</b>	<b>2264.66</b>
<b>II- Revenue Deficit carried over to Section-B</b>	<b>9455.27</b>	<b>13134.63</b>	<b>II-Revenue Surplus carried over to Section-B</b>	--	--
<b>Total Section-A</b>	<b>62464.85</b>	<b>75403.71</b>		<b>62464.85</b>	<b>75403.71</b>

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19
1	2	3	4	5	6
<b>Section-B Others</b>					
<b>III-Opening Cash Balance including Permanent Advances and Cash Balance Investment</b>	<b>395.28</b>	<b>488.45</b>	<b>III- Opening Overdraft from Reserve Bank of India</b>	--	--
<b>IV- Misc Capital Receipts</b>	<b>0.12</b>	<b>0.02</b>	<b>IV-Capital Expenditure</b>	<b>2352.08</b>	<b>2412.24</b>
			<b><u>General Services</u></b>	<b>179.67</b>	<b>169.34</b>
			<b><u>Social Services-</u></b>	<b>916.55</b>	<b>1047.25</b>
			-Education, Sports, Art and Culture	69.67	178.72
			-Health and Family Welfare	1.39	100.47
			Water Supply, Sanitation, Housing and Urban Development	822.57	753.82
			-Information and Broadcasting	0.00	0.00
			-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	5.15	0.00
			-Social Welfare and Nutrition	0.00	8.72
			-Other Social Services	17.77	5.52
			<b><u>Economic Services-</u></b>	<b>1255.86</b>	<b>1195.65</b>
			-Agriculture and Allied Activities	108.37	80.18
			-Rural Development	67.42	200.94
			-Irrigation and Flood Control	315.13	252.85
			Energy	2.25	0.00
			Industry and Minerals	0.00	0.00
			Transport	674.55	515.19
			Science, Technology and Environment	0.00	2.94
			General Economic Services	88.14	143.55
<b>V-Recoveries of Loans and Advances</b>	<b>73.07</b>	<b>848.67</b>	<b>V-Loans and Advances disbursed</b>	<b>760.05</b>	<b>1361.05</b>
-From Power Projects	6.31	6.31	-For Power Projects	0.00	0.00
-From Government Servants	39.72	34.95	-To Government Servants	37.78	34.06
-From others	27.04	807.41	-To Others	722.27	1326.99

Receipts	2017-18	2018-19	Disbursements	2017-18	2018-19
1	2	3	4	5	6
<b>VI-Revenue surplus brought down</b>	--	--	<b>VI-Revenue Deficit brought down</b>	<b>9455.27</b>	<b>13134.63</b>
<b>VII- Public debt receipts</b>	<b>18516.74</b>	<b>22938.51</b>	<b>VII-Repayment of Public Debt</b>	<b>7486.90</b>	<b>8611.05</b>
-External Debt	--	--	-External Debt	--	--
-Internal debt other than Ways and Means Advances and Overdrafts	17621.98	22325.28	-Internal debt other than Ways and Means Advances and Overdrafts	7151.81	8234.08
-Net transactions under Ways and Means Advances	434.45	(-)704.22	-Net transactions under Ways and Means Advances	0.00	0
-Net transactions under Overdraft	0.00	0.00	-Net transactions under Overdraft	0.00	0
-Loans and Advances from Central Government	460.31	1317.45	-Repayment of Loans and Advances to Central Government	335.09	376.97
<b>VIII- Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>VIII- Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>IX-Amount transferred to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>IX-Expenditure from Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>X-Public Account Receipts<sup>#</sup></b>	<b>47083.44</b>	<b>64839.91</b>	<b>X-Public Account Disbursement<sup>#</sup></b>	<b>45525.90</b>	<b>62271.76</b>
-Small Savings and Provident Funds	3521.99	3565.08	-Small Savings and Provident Funds	2395.79	2301.26
-Reserve Funds	729.95	923.82	-Reserve Funds	79.85	40.72
-Deposits and Advances	3112.09	4567.43	-Deposits and Advances	3291.53	4277.02
-Suspense and Miscellaneous <sup>#</sup>	39609.91	55702.58	-Suspense and Miscellaneous <sup>#</sup>	39637.03	55582.44
-Remittances	109.50	81.00	-Remittances	121.70	70.32
<b>XI-Closing Overdraft from Reserve Bank of India</b>	<b>Nil</b>	<b>Nil</b>	<b>XI - Cash Balance at end</b>	<b>488.45</b>	<b>1324.83</b>
			Cash in Treasuries and Local Remittances	--	--
			Deposits with Reserve Bank of India	(-)74.95	20.10
			Other Cash Balance and Investment	563.36	836.17
			Cash Balance Investment	0.04	468.56
<b>Total Section-B</b>	<b>66068.65</b>	<b>89115.56</b>		<b>66068.65</b>	<b>89115.56</b>
<b>Total (A+B)</b>	<b>128533.50</b>	<b>164519.27</b>		<b>128533.50</b>	<b>164519.27</b>

Source: Finance Accounts

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

**Appendix 1.3 (continued)***(Referred to in paragraphs 1.1.4 & 1.9.1, pages 3 & 38)***Part - B - Summarized financial position of the Government of Punjab  
as on 31 March 2019***(₹ in crore)*

<b>LIABILITIES</b>	<b>As on 31.03.2018</b>	<b>As on 31.03.2019</b>
<b>Internal Debt -</b>	<b>160784.77</b>	<b>174171.75</b>
Market Loans bearing interest	92694.19	109747.67
Market Loans not bearing interest	0.04	0.04
Loans from Life Insurance Corporation of India	0.00	0.00
Loans from other Institutions	67387.96	64425.68
Ways and Means Advances and Overdrafts from Reserve Bank of India	702.58	(-)1.64
<b>Loans and Advances from Central Government-</b>	<b>4018.23</b>	<b>4958.70</b>
Non-Plan Loans	25.24	20.92
Loans for State Plan Schemes	3532.37	3159.25
Pre 1984-85 Loans	0.31	0.31
Other loans for State	460.31	1778.22
<b>Contingency Fund</b>	<b>25.00</b>	<b>25.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>21729.73</b>	<b>22993.55</b>
<b>Deposits</b>	<b>3099.54</b>	<b>3389.96</b>
<b>Reserve Funds</b>	<b>5520.18</b>	<b>6403.28</b>
<b>Suspense and Miscellaneous Balances</b>	<b>--</b>	<b>69.27</b>
<b>Remittance Balances</b>	<b>--</b>	<b>--</b>
<b>Total</b>	<b>195177.45</b>	<b>212011.51</b>
<b>ASSETS</b>		
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>45835.84</b>	<b>48248.06</b>
Investments in shares of Companies, Corporations, etc.	4189.25	4263.23
Other Capital Expenditure	41646.59	43984.83
<b>Loans and Advances -</b>	<b>50169.35</b>	<b>50681.72</b>
Loans for Power Projects	16402.11	16395.80
Other Development Loans	33757.29	34276.87
Loans to Government servants and miscellaneous loans	9.95	9.05
<b>Advances with Departmental officers</b>	<b>0.42</b>	<b>0.42</b>
<b>Remittance Balances</b>	<b>13.59</b>	<b>2.91</b>
<b>Cash</b>	<b>488.45</b>	<b>1324.83</b>
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	562.40	835.21
Permanent Advances/ Cash Imprest	0.26	0.26
Cash Balance Investments	0.04	468.56
Deposits with Reserve Bank of India	(-)74.95	20.10
Investments from Earmarked Funds	0.70	0.70
<b>Suspense and Miscellaneous Balances</b>	<b>51.52</b>	<b>0.66</b>
<b>Deficit on Government Account -</b>	<b>98618.28</b>	<b>111752.91</b>
Add Revenue Deficit of the current year	9455.27	13134.63
Accumulated deficit at the beginning of the year	89163.01	98618.28
<b>Total</b>	<b>195177.45</b>	<b>212011.51</b>

Source: Finance Accounts

## Appendix 1.4

(Referred to in paragraph 1.1.7, page 8)

## Budget estimates vis-à-vis actuals for the year 2018-19

(₹ in crore)

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
<b>Revenue Receipts</b>	<b>62269</b>	<b>73812</b>	<b>(-11543)</b>	<b>(-)15.64</b>
<i>Of which</i>				
<b>Tax Revenue</b>	<b>31574</b>	<b>41064</b>	<b>(-9490)</b>	<b>(-)23.11</b>
<b>State Goods and Services Tax</b>	<b>13273</b>	<b>21441</b>	<b>(-8168)</b>	<b>(-)38.10</b>
<i>Taxes on Sales, Trade, etc.</i>	6572	6333	239	3.77
<i>State Excise</i>	5072	6000	(-928)	(-)15.46
<i>Taxes on vehicles</i>	1861	2140	(-279)	(-)13.02
<i>Stamp duty and Registration fees</i>	2298	2500	(-202)	(-)8.10
<i>Land Revenue</i>	69	110	(-41)	(-)37.05
<b>Non-Tax Revenue</b>	<b>7582</b>	<b>10249</b>	<b>(-2667)</b>	<b>(-)26.02</b>
<b>State's share of Union taxes and duties</b>	<b>12005</b>	<b>12429</b>	<b>(-424)</b>	<b>(-)3.41</b>
<b>Grants in aid from GOI</b>	<b>11108</b>	<b>8570</b>	<b>2538</b>	<b>29.62</b>
<b>Revenue Expenditure</b>	<b>75404</b>	<b>86351</b>	<b>(-10947)</b>	<b>(-)12.68</b>
<i>Of which</i>				
2040-Taxes on Sales, Trade, etc.	29	35	(-6)	(-)16.51
2043-State Goods and Services Tax	105	106	(-1)	(-)0.94
2049-Interest Payments	16306	16260	46	0.28
2055-Police	5582	5654	(-72)	(-)1.28
2070-Other Administrative Services	523	664	(-141)	(-)21.21
2071-Pensions and Other Retirement Benefits	10089	10305	(-216)	(-)2.10
2075-Misc General Services	1615	2221	(-606)	(-)27.29
2202-General Education	9759	10792	(-1033)	(-)9.57
2210-Medical and Public Health	2906	3286	(-380)	(-)11.57
2211-Family Welfare	237	280	(-43)	(-)15.21
2215-Water Supply and Sanitation	342	574	(-232)	(-)40.50
2225-Welfare of SCs, STs & OBCs	611	1196	(-585)	(-)48.92
2230-Labour and Employment	227	369	(-142)	(-)38.60
2235-Social Security and Welfare	2638	2657	(-19)	(-)0.70
2236-Nutrition	118	160	(-42)	(-)26.03
2245-Relief on account of Natural Calamities	443	684	(-241.15)	(-)35.26
2401-Crop Husbandry	11092	14019	(-2927.49)	(-)20.88
2801-Power	2197	2953	(-756.12)	(-)25.61

	Actuals	Budget Estimates	Difference	Percentage Increase (+)/ Decrease(-)
3456-Civil Supplies	225	226	(-)0.78	(-)0.35
3604-Compensation and assignments to Local bodies and Panchayati Raj Institutions	2265	4269	(-)2004.34	(-)46.95
Salaries and Wages	20885	21506	(-)621	(-)2.89
Subsidies	13361	14924	(-)1564	(-)10.48
<b>Capital Outlay</b>	<b>2412</b>	<b>6385</b>	<b>(-)3973</b>	<b>(-)62.22</b>
4055-Capital outlay on Police	91	153	(-)62	(-)40.76
4210- Capital outlay on Medical and Public Health	100	361	(-)261	(-)72.17
4215-Capital outlay on Water Supply and Sanitation	258	915	(-)657	(-)71.82
4217-Capital outlay on Urban Development	495	1405	(-)910	(-)64.74
4225-Capital outlay on Welfare of SCs, STs and OBCs	0	65	(-)65	(-)100.00
4515-Capital outlay on Other Rural Development Programmes	201	292	(-)91	(-)31.18
<b>Disbursement of Loans and Advances</b>	<b>1361</b>	<b>851</b>	<b>510</b>	<b>59.94</b>
<b>Revenue Deficit</b>	<b>13135</b>	<b>12539</b>	<b>596</b>	<b>4.75</b>
<b>Fiscal Deficit</b>	<b>16059</b>	<b>19720</b>	<b>(-)3661</b>	<b>(-)18.56</b>
<b>Primary Deficit</b>	<b>247</b>	<b>(-)3460</b>	<b>3707</b>	<b>(-)107.13</b>
<b>Revenue Deficit/GSDP</b>	<b>2.52</b>	<b>2.42</b>	<b>0.10</b>	<b>4.00</b>
<b>Fiscal Deficit/GSDP</b>	<b>3.08</b>	<b>3.81</b>	<b>(-)0.73</b>	<b>(-)19.23</b>
<b>Primary Deficit/GSDP</b>	<b>0.05</b>	<b>0.67</b>	<b>(-)0.62</b>	<b>(-)92.95</b>
<b>Revenue Deficit/Fiscal Deficit</b>	<b>81.79</b>	<b>63.59</b>	<b>18.20</b>	<b>28.63</b>

Source: Finance Accounts and Annual Financial Statement

## Appendix 1.5

(Referred to in paragraphs 1.3 &amp; 1.6.1, pages 12 &amp; 21)

## Time Series data on State Government Finances

(₹ in crore)

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>39023</b>	<b>41523</b>	<b>47985</b>	<b>53010</b>	<b>62269</b>
<b>(i) Tax Revenue<sup>4</sup></b>	<b>25570(66)</b>	<b>26690(64)</b>	<b>27747(58)</b>	<b>30423(57)</b>	<b>31574(51)</b>
State Goods and Services Tax	0	0	0	7901(26)	13273(42)
Taxes on Sales, Trade, etc. <sup>5</sup>	15455(60)	15857(59)	17587(63)	11160(37)	6572(21)
State Excise <sup>5</sup>	4246(17)	4796(18)	4406(16)	5136(17)	5072(16)
Taxes on vehicles <sup>5</sup>	1394(5)	1475(6)	1548(6)	1911(6)	1861(6)
Stamp Duty and Registration fees <sup>5</sup>	2474(10)	2449(9)	2044(7)	2135(7)	2298(7)
Land Revenue	47	55	68	91	69
Other Taxes <sup>5</sup>	1954(8)	2058(8)	2094(8)	2089(7)	2429(8)
<b>(ii) Non-Tax Revenue<sup>4</sup></b>	<b>2880(7)</b>	<b>2650(7)</b>	<b>5863(12)</b>	<b>4319(8)</b>	<b>7582(12)</b>
<b>(iii) State's share of Union taxes and duties<sup>4</sup></b>	<b>4703(12)</b>	<b>8009(19)</b>	<b>9599(20)</b>	<b>10617(20)</b>	<b>12005(19)</b>
<b>(iv) Grants in aid from GOI<sup>4</sup></b>	<b>5870(15)</b>	<b>4174(10)</b>	<b>4776(10)</b>	<b>7651(14)</b>	<b>11108(18)</b>
<b>2. Misc Capital Receipts</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3. Recoveries of Loans and Advances</b>	<b>137</b>	<b>218</b>	<b>181</b>	<b>73</b>	<b>849</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>39161</b>	<b>41741</b>	<b>48166</b>	<b>53083</b>	<b>63118</b>
<b>5. Public Debt Receipts</b>	<b>11363</b>	<b>20207</b>	<b>55234</b>	<b>18517</b>	<b>22939</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	11389	19942	54311	17622	22325
Net transactions under Ways and Means Advances and Overdrafts	(-)593	0	268	435	(-)704
Loans and Advances from Government of India	567	265	655	460	1318
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>50524</b>	<b>61948</b>	<b>103400</b>	<b>71600</b>	<b>86057</b>
<b>7. Contingency Fund Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>8. Public Account Receipts<sup>6</sup></b>	<b>1698</b>	<b>0</b>	<b>7553</b>	<b>1757</b>	<b>1827</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>52222</b>	<b>61948</b>	<b>110953</b>	<b>73357</b>	<b>87884</b>

<sup>4</sup> Figures in parenthesis indicate percentage to Revenue Receipts.

<sup>5</sup> Figures in parenthesis indicate percentage to Tax Revenue.

<sup>6</sup> These figures are net of disbursements out of Public Account. During 2015-16, against receipts of ₹ 66,018 crore in Public Account, disbursements were ₹ 70,236 crore, rendering net Public Account as (-) ₹ 4,218 crore. Therefore, net Public Account Receipts are shown as NIL and the excess of disbursements has been depicted at Sr. No. 18.

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part B.</b>					
<b>Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure<sup>7</sup></b>	<b>46614(93)</b>	<b>50073(85)</b>	<b>55296(55)</b>	<b>62465(95)</b>	<b>75404(95)</b>
Plan <sup>8</sup>	4913(11)	5311(11)	5966(11)	62465(100)	75404(100)
Non-Plan <sup>8</sup>	41701(89)	44762(89)	49330(89)		
General Services including interest payments <sup>8</sup>	23043(49)	24713(49)	28488(52)	34500(55)	36931(49)
Social Services <sup>8</sup>	13729(29)	14898(30)	15672(28)	15470(25)	18320(24)
Economic Services <sup>8</sup>	9238(20)	9756(20)	10218(18)	11194(18)	17888(24)
Grants in aid and Contributions <sup>8</sup>	604(1)	706(1)	918(2)	1301(2)	2265(3)
<b>11. Capital Expenditure<sup>7</sup></b>	<b>3118(6)</b>	<b>3059(5)</b>	<b>4346(4)</b>	<b>2352(4)</b>	<b>2412(3)</b>
Plan <sup>9</sup>	2939(94)	2733(89)	3929(90)	2352(100)	2412(100)
Non-Plan <sup>9</sup>	179(6)	326(11)	417(10)		
General Services <sup>9</sup>	252(8)	253(8)	249(6)	180(8)	169(7)
Social Services <sup>9</sup>	795(26)	828(27)	1087(25)	916(39)	1047(43)
Economic Services <sup>9</sup>	2071(66)	1978(65)	3010(69)	1256(53)	1196(50)
<b>12. Disbursement of Loans and Advances<sup>7</sup></b>	<b>270(0.54)</b>	<b>5969(10)</b>	<b>41364(41)</b>	<b>760(1)</b>	<b>1361(2)</b>
<b>13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)</b>	<b>50002</b>	<b>59101</b>	<b>101006</b>	<b>65577</b>	<b>79177</b>
<b>14. Repayments of Public Debt</b>	<b>3214</b>	<b>3830</b>	<b>4050</b>	<b>7487</b>	<b>8611</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	2931	3515	3722	7152	8234
Net transactions under Ways and Means advances and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	283	315	328	335	377
<b>15. Appropriation to Contingency Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>53216</b>	<b>62931</b>	<b>105056</b>	<b>73064</b>	<b>87788</b>
<b>17. Contingency Fund disbursements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>18. Public Account disbursements</b>	<b>0</b>	<b>4218</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>53216</b>	<b>67149</b>	<b>105056</b>	<b>73064</b>	<b>87788</b>

<sup>7</sup> Figures in parenthesis indicate percentage to Total Expenditure.

<sup>8</sup> Figures in parenthesis indicate percentage to Revenue Expenditure.

<sup>9</sup> Figures in parenthesis indicate percentage to Capital Expenditure.

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Part C. Deficits</b>					
20. Revenue Deficit (1-10)	(-7591)	(-8550)	(-7311)	(-9455)	(-13135)
21. Fiscal Deficit (4 - 13)	(-10841)	(-17360)	(-47071) <sup>10</sup>	(-12494)	(-16059)
22. Primary Deficit (21-23)	(-1881)	(-7578)	(-35429) <sup>10</sup>	2840	247
<b>Part D. Other data</b>					
23. Interest Payments (included in the revenue expenditure)	8960	9782	11642	15334	16306
24. Financial assistance to local bodies, etc.	2158	1395	2058	2347	3468
25. Ways and Means Advances/Overdraft availed (days)	315	275	344	313	233
Ways and Means Advances availed (days)	177	218	165	213	170
Overdraft availed (days)	138	57	179	100	63
26. Interest on Ways and Means Advances/ Overdraft	41	28	59	48	27
27. Gross State Domestic Product (GSDP)	355102	390087	426988	479141	521861
28. Outstanding fiscal liabilities (year end)	112366	128835 <sup>11</sup>	182526	195152	211917
29. Outstanding Guarantees (year end)	66782	56819	20677	19760 <sup>12</sup>	23816
30. Maximum amount guaranteed (year end)	45347	31066	15534	14214	14287
31. Number of incomplete projects	34	11	12	40	53
32. Capital blocked in incomplete projects	654	447	435	118	158
<b>Part E. Fiscal Health Indicators (per cent)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	7.20	6.84	6.50	6.35	6.05
Non-tax revenue/GSDP	0.81	0.68	1.37	0.90	1.45
Central Transfers/GSDP	1.32	2.05	2.25	2.22	2.30
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	14.08	15.15	23.66	13.69	15.17
Total Expenditure/Revenue Receipts	128.13	142.33	210.49	123.71	127.15
Revenue Expenditure/Total Expenditure	93.22	84.72	54.75	95.25	95.23
Expenditure on Social Services/ Total Expenditure	29.05	26.61	16.59	24.99	24.46

<sup>10</sup> Excluding borrowings of ₹ 5,769 crore under UDAY to take over DISCOM debt, as per GoI's letter No. 40(6) PF-1/2009 Vol. II dated 29 March 2016, which were not to be counted towards fiscal deficit limits of the State during 2016-17.

<sup>11</sup> Decreased by ₹ 606 crore through proforma adjustment in respect of the loan already repaid by PUNGRAIN to the State Bank of India in 2003-04 and 2004-05.

<sup>12</sup> Opening Balance differs from previous year's Closing Balance. Reason for difference awaited from the State Government (June 2020).

Particulars	2014-15	2015-16	2016-17	2017-18	2018-19
Expenditure on Economic Services/ Total Expenditure	22.62	19.85	13.10	20.09	25.78
Capital Expenditure/Total Expenditure	6.24	5.18	4.30	3.59	3.05
Capital Expenditure on Social & Economic Services/ Total Expenditure	5.73	4.75	4.06	3.31	2.83
<b>III Management of Fiscal Imbalances</b>					
Revenue Deficit /GSDP	(-)2.14	(-)2.19	(-)1.71	(-)1.97	(-)2.52
Fiscal Deficit/GSDP	(-)3.05	(-)4.45	(-)11.02*	(-)2.61	(-)3.08
Primary Deficit (surplus)/GSDP	(-)0.53	(-)1.94	(-)8.30*	0.59	0.05
Revenue Deficit/Fiscal Deficit	70.02	49.25	15.53	75.68	81.79
Primary revenue balance/GSDP	0.42	0.37	1.06	1.24	0.77
<b>IV Management of Fiscal Liabilities</b>					
Fiscal Liabilities/GSDP	31.64	33.03	42.75	40.73	40.61
Fiscal Liabilities/RR	287.95	310.27	380.38	368.14	340.33
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (per cent)	0.04	0.04	0.09	0.11	0.10
Financial Assets/Liabilities	34.21	36.49	51.16	49.47	47.29

Source: Finance Accounts

\* Excluding borrowings of ₹5,769 crore under UDAY to take over DISCOM debt, as per GoI's letter No. 40(6) PF-1/2009 Vol. II dated 29 March 2016, which were not to be counted towards fiscal deficit limits of the State during 2016-17.

**Appendix 1.6**

(Referred to in paragraph 1.3.1.5, page 18)

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

Head	Year	Collection	Expenditure on collection	Percentage of expenditure on collection	All India average
		(₹ in crore)			
<b>State Goods and Services Tax</b>	2018-19	13273.15	105.24	0.79	NA
<b>Taxes on Sales, Trade, etc.</b>	2014-15	15455.17	111.01	0.72	0.91
	2015-16	15856.64	119.06	0.75	0.66
	2016-17	17586.71	117.41	0.67	0.69
	2017-18	19061.44	130.26	0.68*	0.69*
	2018-19	6571.92	29.22	0.44	NA
<b>Taxes on Vehicles</b>	2014-15	1393.32	38.15	2.74	6.08
	2015-16	1474.83	45.84	3.11	4.99
	2016-17	1548.12	15.31	0.99	2.61
	2017-18	1911.20	15.21	0.80	2.61
	2018-19	1861.39	14.36	0.77	NA
<b>State Excise</b>	2014-15	4246.11	35.05	0.83	2.09
	2015-16	4796.45	84.55	1.76	3.21
	2016-17	4406.01	111.99	2.54	2.01
	2017-18	5135.68	40.67	0.79	1.83
	2018-19	5072.40	47.77	0.94	NA
<b>Stamp duty and Registration fees</b>	2014-15	2474.15	13.91	0.56	3.59
	2015-16	2448.98	23.31	0.95	2.87
	2016-17	2043.61	16.54	0.81	2.99
	2017-18	2135.13	6.36	0.30	2.96
	2018-19	2297.54	18.44	0.80	NA

Source: Finance Accounts of relevant years

NA = Not Available

\* Includes VAT and GST

## Appendix 1.7

(Referred to in paragraph 1.8.6, page 38)

## Statement showing division-wise details in respect of funds amounting to ₹ 835.21 crore lying in various bank accounts as on 31 March 2019

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
1.	Provincial Division, Jalandhar	83969684	6	SBI, HDFC (4) OBC	106	0	83969790
2.	Construction Division No. I, Jalandhar	21531027	5	SBI, PNB, IndusInd, Allahabad Bank (2)	0	0	21531027
3.	Construction Division No. II, Jalandhar	90759807	3	HDFC (2) SBI	0	0	90759807
4.	Electrical Division, Jalandhar	1326942	3	SBI, OBC, IDBI	0	0	1326942
5.	Central Works Division III, Ludhiana	404394	3	SBI, PNB, HDFC	117662006	0	118066400
6.	Central Works Division, Jalandhar	50938691	2	ICICI, HDFC	228	0	50938919
7.	Construction Division No. II, Kapurthala	192118489	10	SBI (4), ICICI, Axis, OBC, HDFC, Kotak Mahindra (KM) (2)	151	0	192118640
8.	Construction Division No. I, Kapurthala	47570402	7	SBI, OBC, Allahabad Bank, IndusInd, Axis, HDFC, ICICI,	0	0	47570402
9.	Provincial Division, Ludhiana	209493676	12	SBI, OBC, ICICI, PNB, HDFC (5), Axis Bank (3),	171	0	209493847
10.	Construction Division No. I, Ludhiana	78690518	9	OBC, ICICI, Allahabad Bank, DCB, HDFC (3), SBI, KM	415	0	78690933
11.	Construction Division No. III, Ludhiana	41912753	10	SBI, HDFC (5), Axis (2) KM, ICICI	1545	0	41914298
12.	Electrical Division, Ludhiana	4796388	1	OBC	0	0	4796388
13.	Horticulture Division, Ludhiana	833762	2	SBI, IDBI	0	0	833762
14.	Provincial Division I, Patiala	361937553	6	SBI, IndusInd, ICICI, HDFC (2), OBC	44159	56000	362037712

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
15.	Construction Division, Patiala	148493478	9	SBI, OBC, Axis, ICICI (2), DCB, HDFC, KM, AU Finance,	30905	0	148524383
16.	Provincial Division II, Patiala	103314228	8	Axis, OBC, SBI, ICICI (2) HDFC, Allahabad Bank, AU Finance,	3575	0	103317803
17.	Construction Division, Nabha	80676159	3	Axis Bank, HDFC, OBC	16604	0	80692763
18.	Construction Division, Sirhind	166057595	7	OBC, ICICI, HDFC (2), KM, Allahabad Bank, SBI	11533	0	166069128
19.	Construction Division IV, Ludhiana	725588	2	Allahabad Bank, ICICI	0	0	725588
20.	Construction Division, Muktsar	47921867	9	OBC, HDFC (3), Axis, Federal, Yes Andhra, ICICI,	137	0	47922004
21.	Construction Division, Moga	95857841	6	Canara Bank (CB), Axis, Equites (2), Allahabad Bank, KM,	4344	0	95862185
22.	Provincial Division, Gurdaspur	288356077	10	PGB, HDFC (5), KM, IndusInd, SBI, Punjab & Sind Bank (P&SB)	0	0	288356077
23.	Construction Division, Pathankot	105620082	7	Allahabad Bank (2) HDFC (2), UBI, SBI, KM	0	0	105620082
24.	Construction Division, Gurdaspur at Batala	155759130	10	Axis, OBC(3), SBI, IDBI (2), ICICI, KM, P&SB	0	0	155759130
25.	Construction Division, Mukerian	97505571	4	SBI, Axis, OBC, HDFC	0	0	97505571
26.	Provincial Division, Mansa	2042668	4	HDFC, SBI (2), Axis	4175	0	2046843
27.	Provincial Division, Faridkot	34135929	7	OBC(3), Axis (2), Allahabad Bank, SBI,	6522	0	34142451
28.	Electrical Division, Faridkot	2853598	1	OBC	0	0	2853598
29.	Construction Division, Gidderbaha	3629813	6	ICICI, Axis (2), HDFC (2), SBI	56	0	3629869

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
30.	Construction Division I, Amritsar	139927009	7	HDFC(2), Axis, KM, SBI, Equitas, IDBI	2534	0	139929543
31.	Provincial Division, Amritsar	64267303	15	HDFC, Punjab Gramin Bank (PGB), IDBI (3), KM, IndusInd (3), ICICI, Equitas, OBC (2), SBI, Bandhan Bank,	22776	0	64290079
32.	Central Works Division, No. I, Amritsar	55813652	6	SBI (2), HDFC (3),Allahabad Bank,	4924	0	55818576
33.	Construction Division No. II, Amritsar	132710224	10	IDBI (2), HDFC(2), KM, SBI, ING Bank, IndusInd, Allahabad Bank, ICICI	0	0	132710224
34.	Electrical Division, Amritsar	6179740	3	HDFC, SBI, IOB	0	0	6179740
35.	Central Works Division No. II, Amritsar	31975624	17	IDBI (2), KM, PNB, HDFC (2), DCB, SBI, IndusInd, ICICI, Equitas (7)	163203	0	32138827
36.	Provincial Division, Bhatinda	199264516	6	HDFC, OBC, Axis, IndusInd (2), AU Small Finance	20875	0	199285391
37.	Construction Division II, Bhatinda	144406965	8	OBC (2), HDFC (5), IndusInd	10888	0	144417853
38.	Central Works, Division, Bhatinda	27271710	2	HDFC (2)	0	0	27271710
39.	Central Works Division, Abohar	22442989	3	SBI, HDFC, AUI Small Finance	0	0	22442989
40.	Provincial Division, Nawanshahr	20502887	2	HDFC, SBI	2700	0	20505587
41.	Electrical Division, Bhatinda	4906777	2	SBI (2)	0	0	4906777
42.	Central Works Division No 2, Bhatinda	11090794	1	HDFC	0	0	11090794

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
43.	Provincial Division, Sangrur	152647071	8	Indian Bank, Axis, HDFC, IndusInd, KM, SBI, DCB, AU Small Finance Bank	15201	0	152662272
44.	Construction Division, Sangrur	8244598	2	PNB, OBC	0	0	8244598
45.	Electrical Division 1, Patiala	6711336	3	IDBI, SBI, IndusInd	0	0	6711336
46.	Central Works Division, Sangrur at Patiala	328494284	4	HDFC, SBI, Axis, HDFC	0	0	328494284
47.	Central Works Division, Patiala	44222566	3	HDFC (2), SBI,	0	0	44222566
48.	Construction Division No. 2, Mohali at Fatehgarh Sahib	187513853	4	OBC, Allahabad Bank, SBI, KM	0	0	187513853
49.	Provincial Division, Mohali	306978623	11	HDFC (5), ING Vyas Bank, Axis, SBI (2), IndusInd Bank, OBC	357	0	306978980
50.	Construction Division No. 1, Mohali	278136990	14	OBC (2), HDFC (4), Axis, ING Vyas Bank, IndusInd, IDBI, SBI, ICICI (2), Allahabad Bank	1959	2500000	280638949
51.	Central Works Division, Ropar	6584558	2	HDFC, SBI	0	0	6584558
52.	Electrical Division, Chandigarh	8173287	1	Indian Bank	0	0	8173287
53.	Horticulture Division, Mohali	12190300	2	HDFC, Axis	16000	0	12206300
54.	Construction Division, Malerkotla	134480976	11	SBI, SBOP, HDFC(2), Axis (2), Allahabad Bank, DCB, ING-KM, IndusInd, ICICI	144	0	134481120
55.	Construction Division, Barnala	70199234	7	SBI (2), HDFC (2), OBC, ICICI, Yes	0	0	70199234
56.	Central Works Division No. 1, Ludhiana	643570	2	OBC, ICICI	0	0	643570

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
57.	Central Works Division, Mohali	56790491	5	HDFC(2), PNB, Allahabad Bank, KM	0	0	56790491
58.	Electrical Division No. 2, Patiala	7212230	3	OBC, HDFC, IndusInd	0	0	7212230
59.	Construction Division, Ropar	231694110	9	AXIS, OBC (3), HDFC (3), SBI, YES	3520	0	231697630
60.	Central Works Division, Amritsar at Ferozepur	3507895	2	OBC, HDFC	96	0	3507991
61.	Central Works Division, Pathankot	6826439	2	PGB, SBI	0	0	6826439
62.	Provincial Division, Hoshiarpur	154387935	4	IDBI, HDFC (2), PNB	8	0	154387943
63.	Construction Division No. 1, Hoshiarpur	102093911	9	Allahabad Bank, ICICI, IDBI (2), HDFC, SBI, PNB, CB, Axis	363	0	102094274
64.	Construction Division No. 2, Hoshiarpur	100641474	6	SBI, HDFC (2), IDBI, PNB, CB	130	0	100641604
65.	Central Works Division, Hoshiarpur	3251274	1	HDFC	17780	0	3269054
66.	Provincial Division, Ferozepur	91876759	2	ICICI, HDFC	24722	0	91901481
67.	Construction Division No. 1, Ferozepur	150980396	5	HDFC, Axis (2), OBC, ICICI	122	0	150980518
68.	Construction Division No. 2, Ferozepur at Fazilka	51464559	5	CB, OBC (2), HDFC, Central Cooperative Bank	8	0	51464567
69.	Central Works Division, Ferozepur	86208364	2	OBC, Axis	34366	0	86242730
70.	Provincial Division, Chandigarh	20392314	1	HDFC Bank Ltd.	0	0	20392314

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
71.	Panchayati Raj Division, Ferozepur	46406234	3	HDFC, Axis (2)	21106	0	46427340
72.	Panchayati Raj Division, Hoshiarpur	58943009	3	IDBI, HDFC, Axis	0	0	58943009
73.	Panchayati Raj Division, Gurdaspur	74289473	1	HDFC	17534	0	74307007
74.	Panchayati Raj Division, Faridkot at Faridkot	6644173	2	IDBI, OBC	0	106	6644279
75.	Panchayati Raj Division, Fatehgarh Sahib	15663934	3	Andhra Bank(2), HDFC,	172	0	15664106
76.	Panchayati Raj Division, Kapurthala	29277763	2	HDFC (2)	0	0	29277763
77.	Panchayati Raj Division, Ropar	20040862	1	Bank of Baroda (BOB)	1857	0	20042719
78.	Panchayati Raj Division, Sangrur	77950818	3	IDBI, HDFC, Axis	29067	0	77979885
79.	Panchayati Raj Division, Patiala	88959828	1	Axis	39838	0	88999666
80.	Panchayati Raj Division, Tarn Taran	30563649	2	Axis, HDFC	21	0	30563670
81.	Panchayati Raj Division, Jalandhar	20028029	2	Axis, HDFC	2519	0	20030548
82.	Panchayati Raj Division, Bathinda	16374783	1	IDBI Bank	14435	0	16389218
83.	Panchayati Raj Division, Amritsar	33278999	1	BOB	4960	0	33283959
84.	Panchayati Raj Division, Ludhiana	33890230	1	IOB	0	0	33890230
85.	Panchayati Raj Division, Moga	16807805	2	Axis, IOB	0	0	16807805
86.	Panchayati Raj Division, Nawanshahr	9590662	1	BOB	0	0	9590662

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
87.	Panchayati Raj Division, Mohali	198778810	4	PNB, OBC, HDFC, ICICI	7330	0	198786140
88.	Panchayati Raj Division, Muktsar	51702133	2	Axis, HDFC	0	0	51702133
89.	Panchayati Raj Division, Fazilka	48298585	2	Axis, IndusInd	9456	0	48308041
90.	Kotra Canal Lining Division, Sangrur	0		NIL	2	0	2
91.	B.M.L Division, Patiala	64167260	2	HDFC, OBC	0	0	64167260
92.	Devigarh I.B Division, Patiala	6919560	3	HDFC (2), OBC	0	0	6919560
93.	Sidhwan Canal Division, Ludhiana	30972755	1	HDFC	4232	0	30976987
94.	Faridkot Canal Division, Faridkot	730803	2	HDFC (2)	63951	0	794754
95.	Ropar Headworks Division, Ropar	3878910	2	SBI, HDFC	0	0	3878910
96.	Bathinda Canal Division, Bathinda	31483786	3	HDFC, OBC, ICICI	0	0	31483786
97.	Bist Doab Division, Jalandhar	4098474	2	SBI, HDFC	0	0	4098474
98.	Discharge Division, Mohali	0		NIL	60	0	60
99.	Lehal I.B Division, Patiala	6203861	2	Central Co-op Bank, HDFC	0	0	6203861
100.	Mansa I.B Division, Mansa	3551320	2	HDFC (2)	0	0	3551320
101.	Patiala Drainage Division, Patiala	30332198	1	HDFC BANK	0	0	30332198
102.	Drainage Const. Division, Gidderbaha	0		NIL	53509	0	53509
103.	Drainage Const. Division, Faridkot	463826	1	HDFC	0	0	463826

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
104.	Mansa Drainage Division, Mansa	7	2	HDFC (2)	0	0	7
105.	Jalandhar Drainage Division, Jalandhar	3247041	1	HDFC	0	0	3247041
106.	Phagwara Drainage Division, Jalandhar	0	1	HDFC	0	0	0
107.	Sangrur Drainage Const. Division, Sangrur	0	1	HDFC	0	0	0
108.	Sangrur I.B Division, Sangrur	7513817	2	HDFC (2)	0	0	7513817
109.	Canal Lining Division, Muktsar	1380443	1	HDFC	0	0	1380443
110.	Ludhiana Drainage Division, Ludhiana	1259	1	IDBI	0	0	1259
111.	Amritsar Drainage Const. Division, Amritsar	80532022	1	HDFC	0	0	80532022
112.	Eastern Canal Division, C.C. , Ferozepur	4216611	2	P&SB , Oriental Bank of Commerce (OBC)	0	0	4216611
113.	Gurdaspur Drainage Division, Gurdaspur	1963	1	HDFC	0	0	1963
114.	Gurdaspur U.B.D.C Division, Gurdaspur	62844388	2	SBI, HDFC	58981	0	62903369
115.	Harike Canal Division, Ferozepur	138346749	2	OBC (2)	0	-1	138346748
116.	Jalandhar Mech. Drainage Division, Nangal Township	3780571	1	SBI	0	0	3780571
117.	Jandiala U.B.D.C Division, Amritsar	1579712	3	PNB (2), SBI	46418	0	1626130
118.	Janauri Chauhal Division, Hoshiarpur	209414	2	PGB (2)	0	0	209414

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
119.	Madhopur U.B.D.C Division, Gurdaspur	794856	1	IDBI	99738	0	894594
120.	W.M.I Division, Ropar	1797835	3	HDFC, Axis, IDBI	55565	0	1853400
121.	Bari Doab Division, Amritsar	20502679	1	HDFC	0	0	20502679
122.	Majitha U.B.D.C Division, Amritsar	449062	1	PNB	0	0	449062
123.	Shah Nehar Division (Civil), Hoshiarpur	452578	1	SBI	0	0	452578
124.	Shah Nehar Division (Headworks), Talwara	3245863	2	P&SB, SBI	0	0	3245863
125.	Golewala Drainage Division, Ferozepur	28964813	1	IDBI	0	0	28964813
126.	Mechanical Drainage Const. Division, Ferozepur	8822	1	Axis	0	0	8822
127.	Drainage Const. Division, Ferozepur	22201931	4	HDFC (4)	0	0	22201931
128.	D.I.P.R Division, Amritsar	0		NIL	150149	0	150149
129.	Abohar Canal Division, Abohar	6661421	2	Axis (2)	5031	0	6666452
130.	Ranjit Sagar Dam Project	108583	1	SBI	55660000	0	55768583
131.	Shahpur Kandi Dam Project	0	0	Nil	46050852	0	46050852
132.	Hoshiarpur Drainage Division, Hoshiarpur	2	1	HDFC	0	0	2
133.	Kandi Area Dam Maintenance, Hoshiarpur	289237	1	Indian Bank	0	0	289237

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
134.	LAO, Patiala	9339386	3	SBI, HDFC, Vijaya Bank	0	0	9339386
135.	WSSD No.3, Amritsar	5631110	3	PNB (2), SBI	0	0	5631110
136.	WSSD No. I, Amritsar	6463248	6	PNB (5), SBI	45	0	6463293
137.	WSSD No.2, Amritsar.	4257722	2	PNB, SBI	163	0	4257885
138.	WSSD, Tarn Taran	12913050	2	PNB, SBI	18352	0	12931402
139.	WSSD No.1, Bathinda	29204328	2	PNB, SBI	0	0	29204328
140.	WSSD No.3, Bathinda	9234537	5	Axis (2), HDFC, SBI, PNB	17449	7164	9259150
141.	WSSD No.2, Bathinda	21873482	2	SBI, PNB	0	-122820	21750662
142.	WSSD, Faridkot	51858316	3	PNB, SBI, Axis	6802	41560	51906678
143.	WSSD No.2, Muktsar	11123165	2	SBI, PNB	92884	-114	11215935
144.	WSSD, Malerkotla	4830096	4	OBC, SBI (2), PNB	0	0	4830096
145.	WSSD, Malout	1741104	2	PNB, SBI	0	0	1741104
146.	WSSD, Fatehgarh Sahib	6455544	3	SBI, PNB (2)	0	0	6455544
147.	WSSD No.1, Ferozepur	22458370	3	PNB, SBI, OBC	0	598148	23056518
148.	WSSD, Fazilka	20880480	3	PNB (2), SBI	0	0	20880480
149.	WSSD, Abohar	15678092	2	SBI, PNB	2	0	15678094
150.	WSSD No.2, Ferozepur	2454489	2	SBI, PNB	59	0	2454548
151.	WSSD, Pathankot	30406711	6	Axis, PNB, UBI (2), SBI, HDFC	35	0	30406746
152.	WSSD, Batala	5702118	2	PNB, SBI	544	0	5702662
153.	WSSD, Gurdaspur	16017845	2	PNB, SBI	1400	0	16019245
154.	WSSD No.2, Hoshiarpur	22311677	2	SBI, PNB	23009	0	22334686
155.	WSSD No.1, Hoshiarpur	18559248	2	PNB, SBI	0	0	18559248

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
156.	WSSD, Talwara	32146889	3	SBI (2), PNB	1115	0	32148004
157.	WSSD, Garhshankar	5530719	2	PNB, SBI	0	0	5530719
158.	WSSD No.1, Jalandhar	10204264	3	SBI, PNB, IDBI	0	0	10204264
159.	WSSD No.2, Jalandhar	9073573	2	PNB, SBI	0	0	9073573
160.	WSSD, Kapurthala	4478680	4	SBI, IDBI, Axis, PNB	0	0	4478680
161.	WSSD No.3, Ludhiana	3368580	3	SBI, PNB, IDBI	0	0	3368580
162.	WSSD No.1, Ludhiana	3981558	3	PNB, SBI (2)	0	0	3981558
163.	WSSD No.2, Ludhiana	7192239	2	PNB, SBI	0	-6750	7185489
164.	WSSD, Khanna	761678	1	SBI	118	0	761796
165.	WSSD No.1, Mansa	3224974	2	PNB, SBI	7662220	0	10887194
166.	WSSD No.2, Mansa	4114631	2	PNB, SBI	6969	0	4121600
167.	WSSD No.2, Patiala	21717815	4	Axis (2), PNB, SBI	0	2	21717817
168.	WSSD, Rajpura	3303830	3	SBI (2), PNB	0	0	3303830
169.	Mechanical Division, Patiala	520588	3	PNB (3)	0	0	520588
170.	WSSD No.1, Patiala	40684944	2	SBI, PNB	0	4953450	45638394
171.	WSSD No.1, Mohali	1518370	1	PNB	0	0	1518370
172.	WSSD No.1, Ropar at Anandpur Sahib	12011948	3	SBI, PNB, Axis	568	0	12012516
173.	WSSD No.2, Mohali	48770748	3	PNB, SBI, Axis	0	0	48770748
174.	WSSD No.2, Ropar	1931459	6	PNB (5), SBI	0	0	1931459
175.	WSSD No.3, Mohali	29581607	3	PNB (2), SBI	0	0	29581607

Sr. No.	Name of division	Balance as per cash book	No. of bank accounts in which amount is lying	Name of bank	Amount lying in Chest as on 31.03.2019	Cash in transit	Closing balance of division
176.	WSSD, Barnala	8110449	4	SBI (2), PNB, OBC	81	0	8110530
177.	WSSD, Sangrur	27514814	3	SBI, PNB, Indian Bank	0	0	27514814
178.	WSSD, Moga	13038759	4	SBI (2), PNB (2)	0	0	13038759
179.	WSSD No.1, Muktsar	339341	2	PNB, SBI	6430	0	345771
180.	WSSD, Nawanshahar	13590558	3	SBI, PNB, SBOP	141	225960	13816659
181.	WSSD No.2 (EE 2), Jalandhar	1247636	2	PNB, SBI	0	0	1247636
182.	WSSD (EE2), Gurdaspur	5377746	2	SBI, PNB	762	0	5378508
183.	WSSD (EE 2), Kapurthala	825033	3	PNB, UCO, SBI	0	0	825033
184.	WSSD (EE 2), Pathankot	13439002	3	Axis, SBI, PNB,	0	0	13439002
185.	WSSD (EE 2), Patiala	451784	2	SBI, PNB	0	0	451784
186.	WSSD (EE 2), Tarn Taran	6171621	2	PNB, SBI	0	0	6171621
187.	WSSD (EE 2), Ferozepur at Zira	6049808	2	SBI, PNB	96200	0	6146008
188.	WSSD (EE 2), Batala	3731890	2	PNB, SBI	0	220	3732110
<b>Grand Total</b>		<b>8115369161</b>	<b>637</b>	<b>-</b>	<b>228461439</b>	<b>8252925</b>	<b>8352083522</b>
<b>Grand Total (₹in Crore)</b>		<b>811.54</b>	<b>637</b>	<b>-</b>	<b>22.85</b>	<b>0.82</b>	<b>835.21</b>

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

**Appendix 1.8**

(Referred to in paragraph 1.10.2, page 50)

**Write-up on Debt Sustainability Analysis based on the guidelines established by Hamilton and Flavin (1986)**

As per the debt sustainability model based on the guidelines established by Hamilton and Flavin (1986), public debt is sustainable if *the present value of the current and future primary expenses is not higher than the present value of the current and future income, net of any initial indebtedness*. The formula is as under:-

$$\sum_{i=0}^{\infty} \frac{E_{t+i}}{\prod_{j=1}^i (1+r_{t+j})} \leq \sum_{i=0}^{\infty} \frac{Y_{t+i}}{\prod_{j=1}^i (1+r_{t+j})} - (1+r_t)D_{t-1}$$

Where :

$\sum E_{t+i}$  is the sum of current and future primary expenditure;

$\sum Y_{t+i}$  is the sum of current and future revenues;

D is the initial public debt stock;

$\prod (1+r_j)$  is the product of the discount rates of revenues and expenditure

**Working of the Model**

For projecting future primary expenditure and future revenues (non-debt receipts), estimates have been worked out using semi-log model of regression on the basis of trends during the last 12 years, i.e. from 2007-08 to 2018-19.

Suppose the initial year public expenditure at current prices (PECP) is  $P_0$  that grows at the compound growth rate  $g$  over  $t$  years. Then the last period expenditure would be:

$$P_t = P_0(1+g)^t \quad (1)$$

Let,  $P_0 = a$ , and  $(1+g) = b$ . Then, equation (1) can be written as:

$$P_t = ab^t \quad (2)$$

Equation (2) is an exponential function. Taking natural log (i.e.,  $\text{Log}_e$  of both sides),

$$\text{Log}_e P_t = \text{Log}_e a + (\text{Log}_e b \times t)$$

Let  $\text{Log}_e a = \alpha$  and  $\text{Log}_e b = \beta$

$$\text{Log}_e P_t = \alpha + \beta t; \quad t = 1, 2, \dots, 10 \quad (3)$$

Values of  $\alpha$  and  $\beta$  can be estimated using the method of Ordinary Least Square (OLS).

OLS method is used to predict (estimate) values of the dependent variable by minimising deviation from the actual value.

Let OLS estimates (numerical values) of these parameters be  $\hat{\alpha}$  and  $\hat{\beta}$ , respectively.

To predict the expenditure in 11<sup>th</sup> period (for example) the following formula will be used:

$$\text{Anti log}(\text{Log}_e P_t) = \text{Anti log}(\hat{\alpha} + \hat{\beta} \times 11)$$

$$\text{i.e., } e^{(\text{Log}_e P_t)} = e^{(\hat{\alpha} + \hat{\beta} \times 11)}$$

Similarly, the prediction for 12<sup>th</sup> year would be:

$$\text{Anti log}(\text{Log}_e P_t) = \text{Anti log}(\hat{\alpha} + \hat{\beta} \times 12)$$

$$\text{i.e., } e^{(\text{Log}_e P_t)} = e^{(\hat{\alpha} + \hat{\beta} \times 12)}$$

And so on, the prediction for all further years have been made.

The same process has been used for the prediction of non-debt receipts and public debt.

### Calculations

#### Primary expenditure:

By running the regressions, values of  $\hat{\alpha}$  and  $\hat{\beta}$  for primary expenditure are obtained as:

	<i>Coefficients</i>
Intercept	9.795704
X Variable	0.112107

The regression coefficient of 0.112107 in above table is the average annual growth rate of PECP which is 11.2107 *per cent* per annum; the compound annual growth (*g*) is thus  $(e^{0.112107} - 1) \times 100 = 11.86325$ . Assuming the PECP to grow along this compound growth rate, the projections of primary expenditure using semi-log linear regression model are as follows:

#### **Primary expenditure projections**

<b>Year</b>	<b>PECP</b>	<b>time</b>	<b>lnPECP</b>
2007-08	20761	1	9.940832
2008-09	22580	2	10.02482
2009-10	24592	3	10.11018
2010-11	29834	4	10.3034
2011-12	28540	5	10.25906
2012-13	34740	6	10.45565
2013-14	36187	7	10.49646
2014-15	41042	8	10.62235
2015-16	49320	9	10.80608
2016-17	89364	10	11.40047
2017-18	50243	11	10.82463
2018-19	62871	12	11.04884
2019-20	77118	13	11.2531

Year	PECP	time	lnPECP
2020-21	86267	14	11.3652
2021-22	96501	15	11.47731
2022-23	107949	16	11.58942
2023-24	120755	17	11.70152
2024-25	135081	18	11.81363
2025-26	151106	19	11.92574
2026-27	169032	20	12.03784
2027-28	189085	21	12.14995
2028-29	211516	22	12.26206
2029-30	236609	23	12.37417
2030-31	264679	24	12.48627
2031-32	296078	25	12.59838
2032-33	331203	26	12.71049
2033-34	370494	27	12.82259
2034-35	414447	28	12.9347
2035-36	463614	29	13.04681
2036-37	518613	30	13.15891
2037-38	580138	31	13.27102
2038-39	648961	32	13.38313

### **Non-debt receipts:**

Similarly, the values of  $\hat{\alpha}$  and  $\hat{\beta}$  for non-debt receipts at current prices are obtained as:

	<i>Coefficients</i>
Intercept	9.769976
X Variable	0.101366

The receipts have grown at an average rate of 10.1366 *per cent* i.e., a compound annual growth of 10.66816 *per cent* per annum. This growth rate is lower than that of its primary expenditure which is growing at an annual average rate of 11.2107 *per cent*. Assuming the non-debt receipts grow at the said rate  $g$  in coming future, non-debt receipts are projected using semi-log linear regression model as follows.:

### **Non-debt receipts projections**

Year	NDRCP	time	lnPECP
2007-08	20684	1	9.937116
2008-09	20792	2	9.942324
2009-10	23433	3	10.0619
2010-11	28206	4	10.24729
2011-12	26329	5	10.17843
2012-13	32225	6	10.3805
2013-14	35217	7	10.46928
2014-15	39161	8	10.57544
2015-16	41741	9	10.63924
2016-17	48166	10	10.78241

Year	NDRCP	time	lnPECP
2017-18	53083	11	10.87961
2018-19	63118	12	11.05276
2019-20	65364	13	11.08773
2020-21	72338	14	11.1891
2021-22	80055	15	11.29047
2022-23	88595	16	11.39183
2023-24	98047	17	11.4932
2024-25	108506	18	11.59456
2025-26	120082	19	11.69593
2026-27	132893	20	11.7973
2027-28	147070	21	11.89866
2028-29	162759	22	12.00003
2029-30	180123	23	12.10139
2030-31	199339	24	12.20276
2031-32	220604	25	12.30413
2032-33	244139	26	12.40549
2033-34	270184	27	12.50686
2034-35	299008	28	12.60822
2035-36	330906	29	12.70959
2036-37	366208	30	12.81096
2037-38	405275	31	12.91232
2038-39	448511	32	13.01369

### **Public Debt:**

Following same semi-log regression model, values of  $\hat{\alpha}$  and  $\hat{\beta}$  for public debt are obtained as:

	<i>Coefficients</i>
Intercept	10.46274
X Variable	0.131624

An average annual growth rate of 13.1624 *per cent* has been observed with a compound growth  $g$  at the rate of 14.06793. It is thus evident that the debt of Punjab is growing at a rate higher than that of its expenditure and non-debt receipts. Thus liabilities of Punjab have grown at higher rate than its assets.

It is worth noting here that to compute debt sustainability for a given year, the past period debt stock ( $D_{t-1}$ ) is needed and no future projections are required. Hence debt prediction up to 10 years is sufficient. However, for working out the present value of receipts and expenditure a flow of variables for at least 10 future periods is required. Thus, to calculate present value of expenditure and receipt in 2028-29, data upto 2038-39 would be needed and has therefore been generated using semi-log model. The projections of public debt using semi-log linear regression model are as follows:

### Debt Projections

Year	Debt	time	In Debt
2007-08	44309	1	10.698943
2008-09	48453	2	10.788350
2009-10	53252	3	10.882791
2010-11	58237	4	10.972276
2011-12	64161	5	11.069151
2012-13	71211	6	11.173403
2013-14	78669	7	11.273004
2014-15	86818	8	11.371569
2015-16	102589	9	11.538486
2016-17	153773	10	11.943233
2017-18	164803	11	12.012506
2018-19	179130	12	12.095867
2019-20	193659	13	12.173857
2020-21	220903	14	12.305481
2021-22	251980	15	12.437105
2022-23	287429	16	12.568730
2023-24	327864	17	12.700354
2024-25	373988	18	12.831979
2025-26	426600	19	12.963603
2026-27	486614	20	13.095227
2027-28	555071	21	13.226852
2028-29	633159	22	13.358476

For calculating the present value of the projected primary expenditure, non-debt receipts and initial debt (including interest), the projected values have been discounted using the average rate of interest on public debt of the Government of Punjab for the last 12 years which has been worked out as 8.26 *per cent*. The analysis has been extended by factoring in interest rates of 2019-20 and the first quarter of 2020-21. Interest rates have declined from 8 *per cent* in 2018-19 to 7 *per cent* in 2019-20 and further to 6.79 *per cent* in the first quarter of the current year. The analysis has therefore been carried out as per the lower discounted rate of 8.06 *per cent*.

**Appendix 2.1***(Referred to in paragraphs 2.2.1 & 2.3.8, pages 59 & 66)***Statement of grants/appropriations where savings and surrenders occurred***(₹ in crore)*

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2018-19	Surrendered on 31 March 2019
<b>Voted (Revenue)</b>				
1.	1-Agriculture	2968.09	2592.03	0.00
2.	2-Animal Husbandry and Fisheries	41.40	21.22	0.00
3.	3-Co-operation	34.77	32.00	0.00
4.	4-Defence Services Welfare	19.08	0.00	0.00
5.	5-Education	941.43	10.12	0.00
6.	6-Elections	19.88	0.34	0.34
7.	7-Excise and Taxation	7.92	0.00	0.00
8.	8-Finance	1014.75	936.84	936.84
9.	9-Food and Supplies	51.36	3.94	0.00
10.	10-General Administration	14.31	0.06	0.00
11.	11-Health and Family Welfare	331.02	201.84	0.00
12.	12- Home Affairs	193.10	40.99	0.00
13.	13- Industries	945.66	101.20	0.00
14.	14- Information and Public Relations	18.04	0.10	0.00
15.	15- Water Resources	107.65	69.80	69.80
16.	16- Labour	4.26	2.39	0.00
17.	17-Local Government	567.45	23.91	23.91
18.	18-Personnel	1.89	0.62	0.00
19.	19-Planning	104.99	93.38	93.38
20.	20-Power	758.23	0.00	0.00
21.	21-Public Works	0.00	0.04	0.00
22.	22-Revenue and Rehabilitation	250.05	93.58	0.00
23.	23-Rural Development and Panchayats	1790.78	873.68	0.00
24.	24- Science, Technology and Environment	13.09	11.89	11.89
25.	25-Social Security, women and Child Welfare	239.57	89.02	89.02
26.	26-State Legislature	3.96	0.00	0.00
27.	27-Technical Education and training	107.03	76.86	0.00
28.	28-Tourism and Cultural Affairs	10.03	2.93	0.00
29.	29-Transport	59.41	23.84	0.00
30.	30-Vigilance	3.59	2.00	2.00

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2018-19	Surrendered on 31 March 2019
31.	31-Employment	73.68	66.71	0.00
32.	32-Forestry and Wild Life	30.87	15.84	0.00
33.	33-Governance Reforms	6.39	0.21	0.21
34.	34-Horticulture	5.75	4.17	0.00
35.	35-Housing and Urban Development	291.34	287.56	287.56
36.	36-Jails	15.27	0.92	0.92
37.	37-Law and Justice	49.11	32.73	0.00
38.	38-Medical Education and Research	79.56	73.02	0.00
39.	39-Printing and Stationery	5.86	0.61	0.00
40.	40-Sports and Youth Services	75.76	1.72	0.00
41.	41-Water Supply and Sanitation	132.21	0.00	0.00
42.	42-Welfare of SC, ST, OBC and Minorities	601.86	491.59	491.59
<b>Total</b>		<b>11990.45</b>	<b>6279.70</b>	<b>2007.46</b>
<b>Charged (Revenue)</b>				
43.	1-Agriculture	0.02	0.00	0.00
44.	2-Animal Husbandry and Fisheries	0.01	0.00	0.00
45.	5-Education	0.14	0.00	0.00
46.	7-Excise and Taxation	0.20	0.19	0.00
47.	8-Finance	5.38	0.00	0.00
48.	9-Food and Supplies	0.00	0.01	0.00
49.	10-General Administration	0.31	0.00	0.00
50.	11-Health and Family Welfare	0.30	0.02	0.00
51.	12- Home Affairs	0.07	0.00	0.00
52.	13- Industries	5.80	5.00	0.00
53.	18-Personnel	0.81	0.30	0.00
54.	20-Power	0.02	0.00	0.00
55.	22-Revenue and Rehabilitation	0.39	0.00	0.00
56.	25-Social Security, Women and Child Welfare	0.04	0.01	0.01
57.	26-State Legislature	0.38	0.14	0.00
58.	27-Technical Education and Training	0.01	0.00	0.00
59.	30-Vigilance	0.34	0.30	0.30
60.	32-Forestry and Wild Life	0.03	0.00	0.00
61.	36-Jails	0.03	0.00	0.00
62.	37-Law and Justice	4.88	0.00	0.00
63.	38-Medical Education and Research	0.05	0.00	0.00

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2018-19	Surrendered on 31 March 2019
64.	39-Printing and Stationery	0.13	0.00	0.00
65.	40-Sports and Youth Services	0.04	0.00	0.00
66.	41-Water Supply and Sanitation	2.50	0.00	0.00
67.	42-Welfare of SC, ST, OBC and Minorities	0.01	0.01	0.01
<b>Total</b>		<b>21.89</b>	<b>5.98</b>	<b>0.32</b>
<b>Voted (Capital)</b>				
68.	1-Agriculture	0.14	0.09	0.00
69.	2-Animal Husbandry and Fisheries	7.81	2.28	0.00
70.	3-Co-operation	65.40	0.00	0.00
71.	4-Defence Services Welfare	0.27	0.00	0.00
72.	5-Education	237.97	72.40	0.00
73.	8-Finance	40.64	28.45	28.45
74.	9-Food and Supplies	200.04	0.00	0.00
75.	11-Health and Family Welfare	0.11	0.40	0.00
76.	12- Home Affairs	68.99	17.67	0.00
77.	13- Industries	17.14	13.07	0.00
78.	15- Water Resources	577.09	233.85	233.85
79.	16- Labour	0.01	0.00	0.00
80.	17-Local Government	909.64	147.01	147.01
81.	18-Personnel	0.44	0.00	0.00
82.	19-Planning	188.19	157.21	157.21
83.	20-Power	52.90	0.00	0.00
84.	21-Public Works	506.67	238.28	0.00
85.	22-Revenue and Rehabilitation	0.01	0.00	0.00
86.	23-Rural Development and Panchayats	90.91	58.15	0.00
87.	24- Science, Technology and Environment	19.59	16.65	16.65
88.	25-Social Security, Women and Child Welfare	43.21	41.19	41.19
89.	27-Technical Education and Training	28.93	24.31	0.00
90.	28-Tourism and Cultural Affairs	240.69	69.68	0.00
91.	29-Transport	1.17	0.06	0.00
92.	31-Employment	12.99	4.99	0.00
93.	33-Governance Reforms	36.28	0.00	0.00
94.	34-Horticulture	0.75	0.75	0.00
95.	35-Housing and Urban Development	0.02	0.00	0.00
96.	36-Jails	10.26	0.00	0.00
97.	37-Law and Justice	10.00	0.00	0.00

Sr. No.	No. of the grant or appropriation	Savings	Surrendered during 2018-19	Surrendered on 31 March 2019
98.	38-Medical Education and Research	260.01	149.90	0.00
99.	39-Printing and Stationery	0.04	0.04	0.00
100.	40-Sports and Youth Services	10.50	0.00	0.00
101.	41-Water Supply and Sanitation	657.56	504.99	504.99
102.	42-Welfare of SC, ST, OBC and Minorities	64.55	19.03	19.03
<b>Total</b>		<b>4360.92</b>	<b>1800.45</b>	<b>1148.38</b>
<b>Charged (Capital)</b>				
103.	8-Finance	852.39	0.00	0.00
<b>Total</b>		<b>852.39</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>		<b>17225.65</b>	<b>8086.13</b>	<b>3156.16</b>

Source: Appropriation Accounts

**Appendix 2.2***(Referred to in paragraph 2.3.5, page 65)***Statement showing expenditure incurred without budget provision**

Sr. No.	Number and Name of grant	Expenditure without provision (₹ in crore)	Head of Account
1.	2-Animal Husbandry and Fisheries	1.07	2405-00-101-20-Integrated Development and Management of Fisheries
2.	8-Finance	13.20	2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness
3.		2364.88	2049-01-200-22-Interest on loans from State Bank of India and other banks for food procurement Operations, 01-Interest on Legacy Cash Credit Accounts
4.	10-General Administration	5.00	4070-00-003-03- Implementation of recommendations made by Punjab Governance Reforms Commission in respect of various Departments
5.		2.75	4070-00-003-800-98-Computerisation in the State-12-Infrastructure and Construction of Building for e-Governance Project
6.	11-Health and Family Welfare	1.49	2210-06-101-26-National Rural Health Mission-01-National TB Control Programme
7.		15.25	2211-00-109-01-National Component-01-Routine Immunization Programme under NRHM
8.		3.41	2211-00-109-01-National Component-02- Pulse polio Programme under NRHM
9.		3.58	2211-00-789-09-National Rural Health Mission-01-Routine Immunization Programme under NRHM
10.		3.76	2211-00-789-09-National Rural Health Mission-02-Pulse Polio Programme under NRHM
11.	15-Water Resources	4.05	4705-00-800-30-Construction of Field Channels of Kandi Canal stage-I by Laying Under Ground Pipe Line in the Outlets of Canal (PMKSY)
12.		1.98	4700-02-799-Suspense
13.		34.78	4701-15-800-08-Works Expenditure
14.		18.04	4701-42-800-08- Works Expenditure
15.		8.37	4705-00-800-09-Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis-08- Works Expenditure
16.		23.18	4711-01-001-01-Direction and Administration
17.	17-Local Government	4.23	3604-00-200-10-Grants for Service Provider to Elementary Teachers Training Teachers as Regular Services in their Pay Scales in Rural Areas
18.	21-Public Works	97.58	2059-80-001-07-Establishment Charges paid to Public Health Department for works done by the department

Sr. No.	Number and Name of grant	Expenditure without provision (₹ in crore)	Head of Account
19.		6.63	2059-80-799-Suspense
20.		169.87	3054-80-001-01-Establishment Charges Transferred on Pro-rata Basis to the Major Head 3054 Roads and Bridges
21.		170.11	3054-80-797-01-Amount Transferred to Subvention from Central Road Fund
22.		3.54	5054-01-337-01-Road Works
23.		1.73	5054-03-337-01- Road Works
24.	29-Transport	2.48	3055-00-797-02-Amount transferred to General Reserve Fund
25.	41-Water Supply and Sanitation	3.69	2215-01-799-Suspense
	<b>Total</b>	<b>2964.65</b>	

Source: Appropriation Accounts

**Appendix 2.3***(Referred to in paragraph 2.3.6, page 65)***Statement showing cases where supplementary provision  
(₹ one crore or more in each case) proved unnecessary***(₹ in crore)*

Sr. No.	Number and Name of grant	Original provision	Actual expenditure	Supplementary provision
<b>A-Revenue (Voted)</b>				
1.	3-Co-operation	149.59	117.17	2.35
2.	5-Education	10830.17	9979.03	90.29
3.	7-Excise and Taxation	188.04	182.18	2.05
4.	9-Food and Supplies	229.85	229.23	50.73
5.	12-Home Affairs	6285.10	6120.69	28.68
6.	15-Water Resources	1269.21	1169.79	8.22
7.	17-Local Government	2200.23	1803.53	170.75
8.	22-Revenue and Rehabilitation	1416.79	1172.24	5.49
9.	25-Social Security, Women and Child Welfare	2501.72	2409.17	147.02
10.	29-Transport	382.93	340.12	16.60
11.	30-Vigilance	50.73	48.47	1.34
12.	33-Governance Reforms	231.66	227.07	1.80
13.	35-Housing and Urban Development	737.75	564.45	118.04
14.	36-Jails	242.92	235.10	7.45
15.	37-Law and Justice	536.01	496.17	9.27
16.	40-Sports and Youth Services	159.75	128.07	44.09
17.	42-Welfare of SC, ST, OBC and Minorities	1195.69	610.93	17.11
<b>Total</b>		<b>28608.14</b>	<b>25833.41</b>	<b>721.28</b>
<b>B-Capital (Voted)</b>				
18.	2-Animal Husbandry and Fisheries	11.17	6.18	2.82
19.	12-Home Affairs	154.14	88.28	3.14
20.	19-Planning	267.36	80.75	1.58
21.	21-Public Works	1148.42	752.58	110.84
22.	27-Technical Education and Training	35.17	19.92	13.68
23.	33-Governance Reforms	15.02	3.74	25.00
24.	37-Law and Justice	0.00	0.00	10.00
<b>Total</b>		<b>1631.28</b>	<b>951.45</b>	<b>167.06</b>
<b>Grand Total</b>		<b>30239.42</b>	<b>26784.86</b>	<b>888.34</b>

*Source: Appropriation Accounts*

## Appendix 2.4

(Referred to in paragraph 2.3.7, page 66)

## Statement showing unnecessary re-appropriation of funds

(`in crore)

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
	<b>01-Agriculture</b>						
1.	2401-00-102-10-National Food Security Mission	5.90	0	2.50	8.40	2.40	- 6.00
2.	2401-00-104-02-Scheme for Power subsidy to Farmers	88.56	0	-36.86	51.70	63.29	+ 11.59
3.	2401-00-789-19-Rashtriya Krishi Vikas Yojana	33.00	0	4.13	37.13	14.31	- 22.82
4.	2401-00-789-42-Debt Relief to Farmers	255.00	0	75.00	330.00	254.29	- 75.71
5.	2401-00-800-22-Debt Relief to Farmers	39.95	0	11.75	51.70	39.84	- 11.86
6.	2402-00-102-23-Project for Promotion of Micro Irrigation in the State ( National Bank for Agriculture and Rural Development) Assistance-Rural Infrastructure Development Fund-XIII	9.40	0	4.70	14.10	7.88	- 6.22
7.	2401-00-113-15-Sub Mission on Agriculture Mechanization	60.00	0	6.83	66.83	0	-66.83
	<b>02-Animal Husbandry and Fisheries</b>						
8.	2405-00-101-20-Integrated Development and Management of Fisheries	3.75	0	-3.75	0	1.07	+1.07
	<b>05-Education</b>						
9.	2202-01-101-26-Provision of Green Boards in Schools	2.10	0	2.90	5.00	1.22	- 3.78
10.	2202-01-111-01-Education Guarantee Scheme-01- National Programme for Education of Girls of Elementary Level and Kasturba Gandhi Balika Vidyalaya	292.60	10.37	54.96	357.93	229.90	- 128.03
11.	2202-01-112-01-Mid Day Meal	117.88	0	22.54	140.42	83.74	- 56.68
12.	2202-01-789-10- Sarv Shiksha Abhiyan (including Education Guarantee Scheme), National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	477.40	0	69.58	546.98	319.57	- 227.41
13.	2202-80-001-01-Direction and Administration	34.87	0	3.67	38.54	33.57	- 4.97
14.	2202-03-103-21-Rashtriya Uchchar Shiksha Abhiyan	23.83	0	9.17	33.00	0	-33.00
15.	2203-03-789-08- Rashtriya Uchchar Shiksha Abhiyan	7.94	0	3.06	11.00	0	-11.00
16.	4202-01-203-22-Rashtriya Uchchar Shiksha Abhiyan	43.67	0	14.83	58.50	38.08	- 20.42
17.	4202-01-203-25-Construction of New Colleges-01-5 New Colleges in Educationally Backward Areas	30.00	0	-24.60	5.40	7.16	+1.76
18.	4202-01-789-21—Rashtriya Uchchar Shiksha Abhiyan	14.56	0	4.94	19.50	0	-19.50
	<b>08- Finance</b>						
19.	2071-01-105-01-Family Pensions	1500.00	0	-100.00	1400.00	1414.61	+14.61
	<b>10-General Administration</b>						
20.	2052-00-090-01-General Services Secretariat	103.31	2.58	2.59	108.48	100.03	- 8.45

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
	<b>11-Health and Family Welfare</b>						
21.	2210-01-001-72-Bhagat Puran Singh Medical Insurance Scheme for Poor People	76.84	0	25.16	102.00	76.84	- 25.16
	<b>12-Home Affairs and Justice</b>						
22.	2055-00-114-98-Computerisation in the State-02-Purchase of Software (System software and Data Base Software)	7.00	0	2.50	9.50	0.56	- 8.94
23.	4055-00-207-08-Modernisation of Police Forces	57.66	0	-39.51	18.15	20.39	+2.24
24.	4055-00-207-18-Better Policing-01- National Emergency Response System	8.00	0	6.28	14.28	5.28	- 9.00
25.	4055-00-207-18-Better Policing-03-Setting up of Police Control Room to Dial No. 112	10.00	0	10.00	20.00	0.62	- 19.38
26.	4055-00-207-18-Better Policing-04-Setting up of Cyber Forensic Lab cum Training Centre for Project Cyber Crime Prevention against Women and Children	0	0	2.55	2.55	0	-2.55
	<b>13-Industries</b>						
27.	2852-80-800-01-Incentives Under Various Industrial Policies	25.00	0	-19.56	5.44	256.87	+251.43
	<b>15-Water Resources</b>	0	0	0	0	0	0
28.	4700-01-800-08-Works Expenditure	11.16	0	6.84	18.00	5.93	- 12.07
29.	4700-05-001-08-Works Expenditure	23.75	0	37.40	61.15	6.50	- 54.65
30.	4701-46-800-08-Works Expenditure	47.00	0	3.00	50.00	13.20	- 36.80
31.	4701-53-800-08-Works Expenditure	25.38	0	36.56	61.94	0.09	- 61.85
32.	4700-05-789-01-Construction of Shahpur Kandi Dam project	1.25	0	1.97	3.22	0	-3.22
33.	4701-57-800-01-Concrete lining of Distributaries and minors-01-concrete Lining of Bathinda Distributary System Bibiwala Minor, Mehta Minor and Jai Sing Wala Minor	1.00	0	12.00	13.00	0	-13.00
34.	4711-01-001-08- Works Expenditure	31.00	0	10.25	41.25	0	-41.25
35.	4705-00-800-30-Construction of Field Channels of Kandi Canal Stage-I by Laying Under Ground Pipe Line in the Outlets of Canal (PMKSY)	1.62	0	-1.62	0	4.05	+4.05
	<b>17- Local Government</b>						
36.	2217-05-051-01-Swachh Bharat Mission (Urban)	38.50	0	7.63	46.13	15.40	- 30.73
37.	3604-00-200-23-Grants-in-aid to Local Urban Bodies recommended by 14th Finance Commission-01-General Basic Grant	376.62	170.75	7.13	554.50	337.15	- 217.35
38.	3604-00-200-20-Grants for service providers to Elementary teachers Training Teachers as Regular Service in their Pay Scales in Urban Areas	2.42	0	2.23	4.65	0	-4.65
39.	3604-00-200-12-Grants-in-Aid to Municipal Committees/ Corporations Notified Area Committees in Lieu of Abolition of Octroi on Liquor in the State	170.00	0	-27.04	142.96	171.63	+28.67

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
40.	4217-60-051-13-Swachh Bharat Mission (Urban)	29.50	0	13.99	43.49	17.26	- 26.23
41.	4217-60-051-15- Urban Rejuvenation Mission-500 Habitations-AMRUT	340.00	0	3.34	343.34	257.96	- 85.38
42.	4217-60-789-36-Swachh Bharat Mission (Urban)	32.00	0	10.17	42.17	12.60	- 29.57
	<b>19- Planning</b>						
43.	3451-00-101-10-Assistance to Non-Government Organization	6.80	0	3.20	10.00	4.79	- 5.21
44.	3451-00-101-13-Border Area Development Programme	4.76	0.14	2.21	7.11	4.58	- 2.53
45.	3451-00-789-03-Border Area Development Programme	2.24	0.07	1.04	3.35	0.83	- 2.52
46.	5475-00-112-11-Border Area Development Programme	34.91	1.08	16.18	52.17	32.11	- 20.06
47.	5475-00-789-07-Border Area Development Programme	16.43	0.50	7.62	24.55	15.12	- 9.43
	<b>21-Public Works</b>						
48.	3054-03-337-04-Maintenance of Roads under PMGSY	4.50	3.06	2.94	10.50	5.04	- 5.46
49.	4059-80-051-02-Courts	75.00	0	2.00	77.00	51.77	- 25.23
50.	5054-03-337-45-57 Number Roads and 7 Number Bridges under (Rural Infrastructure Development Fund-XXI)-	37.00	0	-30.42	6.58	34.75	+28.17
51.	5054-04-337-05-Strengthening of Rural roads to be Financed out of RDF funds	35.00	0	-5.00	30.00	32.74	+2.74
52.	4059-80-051-65-Completion of Circuit Houses (Ferozepur and Gurdaspur)	0.50	0	3.50	4.00	0	-4.00
53.	5054-03-789-02-Central Road Fund	15.00	1.02	3.98	20.00	0	-20.00
54.	5054-03-789-06-World Bank Scheme for Road Infrastructure-99- No Detailed Head-	1.00	0	7.00	8.00	0	-8.00
55.	5054-03-337-34-101 Rural Roads Projects (Rural Infrastructure Development Fund-XIX)-	4.40	0	-2.40	2.00	15.42	+13.42
	<b>22-Revenue and Rehabilitation</b>						
56.	2235-60-200-08-Directorate for Relief to Persons affected by Riots	43.05	0	1.68	44.73	37.41	- 7.32
	<b>23-Rural Development and Panchayats</b>						
57.	2501-06-102-02-National Rural Livelihood Mission	7.50	0	5.99	13.49	6.84	- 6.65
58.	2501-06-789-02- National Rural Livelihood Mission	7.50	0	5.99	13.49	6.84	- 6.65
59.	2515-00-001-01-Administration	140.93	0	4.94	145.87	129.81	- 16.06
60.	2515-00-101-07-Traning of Elected Representative and Functionaries of Panchayati Raj Institution under Rashtriya Gram Swaraj Yojana	0	0	7.18	7.18	0	-7.18
61.	2515-00-789-10-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan	0	0	3.37	3.37	0	-3.37
	<b>25-Social Security, Women and Child Welfare</b>						
62.	2235-60-200-12- Reimbursement to Transport Department Facility to Physically Handicapped and Blinds in Government/Pepsu Road Transport Corporation Buses	10.40	3.15	4.67	18.22	11.87	- 6.35

Sr. No.	Number and Name of grant/Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Saving(-)/ Excess(+)
63.	2236-80-1001-01-National Nutrition Mission	12.00	0	4.01	16.01	10.82	- 5.19
	<b>29-Transport</b>						
64.	3055-00-800-03-Workshop Facilities Punjab Roadways 1-18-01-Punjab Roadways 1-18-	0	16.60	3.67	20.27	0	-20.27
	<b>35-Housing and Urban Development</b>						
65.	2216-02-789-01-Pradhan Mantri Awas Yojana Housing for all (Urban)-03-Assistance to PUDA-Affordable Housing in Partnership (AHP Vertical-III)	0	0	3.70	3.70	0	-3.70
	<b>36-Jails</b>						
66.	2056-00-101-98-Computerisation in the State-01-Purchase of Computer Related Hardware	0	1.35	1.34	2.69	0.05	- 2.64
	<b>38-Medical Education and Research</b>						
67.	2210-01-001-44-Guru Gobind Singh Medical College/Hospital, Faridkot	124.70	0	-36.10	88.60	97.44	+8.84
68.	4210-03-105-22-Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)-01-Upgradation due to increase in MBBS seats	24.93	0	7.38	32.31	14.53	- 17.78
69.	4210-03-789-23- Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)-01-Upgradation due to increase in MBBS seats	11.74	0	3.47	15.21	1.43	- 13.78
	<b>40-Sports and Youth Services</b>						
70.	2204-00-001-01-Direction and Administration	110.44	4.09	7.43	121.96	100.45	- 21.51
	<b>41-Water Supply and Sanitation</b>						
71.	4215-01-102-32-National Rural Drinking Water Programme	130.00	0	-70.00	60.00	61.27	+1.27
72.	4215-.1-789-16- National Rural Drinking Water Programme	20.00	0	20.00	40.00	8.50	- 31.50
73.	4215-01-102-15- Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-01-Bahadurgarh (10 Nos) Patiala	0	0	1.67	1.67	0	-1.67
74.	4215-01-789-02- Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-01-Bahadurgarh (10 Nos) Patiala	0	0	1.12	1.12	0	-1.12
	<b>42-Welfare of SC, ST, OBC and Minorities</b>						
75.	2225-01-789-66-Pre-Matric Scholarship for Scheduled Caste Students Studying in Class IX & X	46.42	17.11	1.31	64.84	18.43	- 46.41
	<b>Total</b>	<b>5386.57</b>	<b>231.87</b>	<b>233.88</b>	<b>5852.32</b>	<b>4516.13</b>	<b>-1336.19</b>

Source: Appropriation Accounts

### Appendix 2.5

(Referred to in paragraph 2.3.8, page 66)

#### Detail of grants in which savings of ₹ 10 crore or more were not surrendered

(₹ in crore)

Sr. No.	Number and Name of Grant/Appropriation	Saving
<b>Revenue (Voted)</b>		
1.	4-Defence Services Welfare	19.07
2.	20-Power	758.23
3.	41-Water Supply and Sanitation	132.21
<b>Total</b>		<b>909.51</b>
<b>Capital (Voted)</b>		
4.	3-Co-operation	65.40
5.	20-Power	52.90
6.	36-Jails	10.26
7.	37-Law and Justice	10.00
8.	40-Sports and Youth Services	10.50
9.	9-Food and Supplies	200.04
10.	33-Governance Reforms	36.28
<b>Total</b>		<b>385.38</b>
<b>Capital (Charged)</b>		
11.	8-Finance	852.39
<b>Total</b>		<b>852.39</b>
<b>Grand Total</b>		<b>2147.28</b>

Source: Appropriation Accounts

**Appendix 2.6***(Referred to in paragraph 2.3.8, page 66)***Detail of grants/appropriations in which there were savings of ₹ 10 crore and above even after partial surrender***(₹ in crore)*

Sr. No.	Number and Name of grant/ Appropriation	Savings	Savings surrendered	Savings not surrendered
1	2	3	4	5 (3-4)
<b>Revenue (Voted)</b>				
1.	1-Agriculture	2968.09	2592.03	376.06
2.	2-Animal Husbandry and Fisheries	41.40	21.22	20.18
3.	5-Education	941.43	10.12	931.31
4.	6-Elections	19.88	0.34	19.54
5.	8-Finance	1014.75	936.84	77.91
6.	9-Food and Supplies	51.36	3.94	47.42
7.	10-General Administration	14.31	0.06	14.25
8.	11-Health and Family Welfare	331.02	201.84	129.18
9.	12-Home Affairs	193.10	40.99	152.11
10.	13-Industries	945.66	101.20	844.46
11.	14-Information and Public Relations	18.04	0.10	17.94
12.	15-Water Resources	107.65	69.80	37.85
13.	17-Local Government	567.45	23.91	543.54
14.	19-Planning	104.99	93.38	11.61
15.	22-Revenue and Rehabilitation	250.05	93.58	156.47
16.	23-Rural Development and Panchayats	1790.78	873.67	917.11
17.	25-Social Security, Women and Child Welfare	239.57	89.02	150.55
18.	27-Technical Education and Training	107.03	76.86	30.17
19.	29-Transport	59.41	23.84	35.57
20.	32-Forestry and Wild life	30.87	15.84	15.03
21.	36-Jails	15.27	0.92	14.35
22.	37-Law and Justice	49.11	32.73	16.38
23.	40-Sports and Youth Services	75.76	1.71	74.05
24.	42-Welfare of SC, ST, OBC and Minorities	601.86	491.59	110.27
<b>Capital (Voted)</b>				
25.	5-Education	237.97	72.40	165.57
26.	8-Finance	40.64	28.45	12.19
27.	12-Home Affairs	68.99	17.67	51.32
28.	15-Water Resources	577.09	233.85	343.24
29.	17-Local Government	909.64	147.01	762.63
30.	19-Planning	188.19	157.21	30.98
31.	21-Public Works	506.67	238.28	268.39
32.	23-Rural Development and Panchayats	90.91	58.15	32.76
33.	28-Tourism and Cultural Affairs	240.69	69.68	171.01
34.	38-Medical Education and Research	260.01	149.90	110.11
35.	41-Water Supply and Sanitation	657.56	504.99	152.57
36.	42- Welfare of SC, ST, OBC and Minorities	64.55	19.03	45.52
<b>Total</b>		<b>14381.75</b>	<b>7492.15</b>	<b>6889.60</b>

Source: Appropriation Accounts

## Appendix 3.1

(Referred to in paragraph 3.3, page 75)

**Status of the Accounts and the Separate Audit Reports of the  
Autonomous Bodies as on 31 March 2019**

Sr. No.	Name of Body	Period of entrustment	Years for which accounts not rendered	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 Months)	Year	Date of issue	
1	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	Punjab Legal Services Authority, Chandigarh	Not available	2017-18 No. of account =1	2014-15 2015-16 2016-17	14.06.18 14.06.18 14.06.18	35 23 11	2016-17	06.08.19	SAR for the year 2010-11 placed in Legislature
2.	Punjab Khadi and Village Industries Board, Chandigarh	Upto 2020-21	2016-17 and 2017-18 No. of accounts= 2	2015-16	12.11.18	28	2015-16	03.07.19	SAR for the year 2011-12 placed in Legislature.
3.	Punjab State Human Rights Commission, Chandigarh	Not available	Nil	2017-18	17.10.18	3	2017-18	21.02.2019	SAR for the year 2015-16 placed in Legislature.
4.	Punjab Labour Welfare Board, Chandigarh	Not available	2006-07 to 2017-18 No. of accounts= 12	2005-06	10.03.17	128	2005-06	30.05.17	SAR for the year 2002-03 placed in Legislature.
5.	Pushpa Gujral Science City, Kapurthala	Not available	Nil	2017-18	28.02.19	07	2017-18	09.05.19	Not to be placed in State Legislature.
6.	Punjab Building and Other Construction Workers Welfare Board	Not available	2017-18 No. of account =1	2016-17	27.02.18	07	2016-17	05.06.18	SAR for the year 2012-13 placed in Legislature.
7.	Punjab Bus Metro Society	Not available	2017-18 No. of accounts= 1	2016-17	27.03.18	8	2016-17	17.10.18	Not to be placed in State Legislature.
8.	Punjab State Electricity Regulatory Commission	Not available	Nil	2017-18	22.10.18	3	2017-18	12.02.19	SAR for the year 2015-16 placed in Legislature.

Source: Departmental records

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

Note 2: As per Section 27(3) of the 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.

**Appendix 3.2***(Referred to in paragraph 3.5, page 76)***Statement showing department-wise profile of cases of misappropriation, losses, thefts, etc.***(₹ in lakh)*

Name of Department	Cases of misappropriation/ losses of Government material		Cases of theft		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Education	7	27.37	1	0.06	8	27.43
Elections	1	0	0	0	1	0
Home Affairs and Justice	1	6.00	0	0	1	6.00
Health and Family Welfare	5	25.48	0	0	5	25.48
Rural Development	2	328.49	0	0	2	328.49
Water Supply and Sanitation	1	3.14	0	0	1	3.14
<b>Total</b>	<b>17</b>	<b>390.48</b>	<b>1</b>	<b>0.06</b>	<b>18</b>	<b>390.54</b>

*Source: Information as provided by concerned Sectors*

## Appendix 4.1

### Glossary of terms

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

