

# **Appendices**



## Appendix 1.1

(Referred to in paragraph 1.1)

### Profile of Punjab

| A. General Data |  |                                 |       |
|-----------------|--|---------------------------------|-------|
| Sr. No.         | Particulars  | Figures                         |       |
| 1.              | Area   | 50,362 Sq. km.                  |       |
| 2.              | Population   | 3.07 crore                      |       |
| 3.              | Density of Population<br>(All India Density= 422.26 persons per Sq. km.)                 | 610.18 persons per Sq. km.      |       |
| 4.              | Population below poverty line<br>(All India Average = 21.92 per cent)                    | 8.26 per cent                   |       |
| 5.              | Literacy (as per 2011 census)<br>(All India Average = 73 per cent)                       | 75.80 per cent                  |       |
| 6.              | Infant mortality (per 1000 live births)<br>(All India Average = 28 per 1000 live births) | 18                              |       |
| 7.              | Life Expectancy at birth<br>(All India Average = 70 years)                               | 72.5                            |       |
| 8.              | Gross State Domestic Product (GSDP) 2022-23 at current prices                            | ₹ 6,73,107 crore                |       |
| 9.              | Per capita GSDP CAGR*<br>(2013-14 to 2022-23)  | General Category States Average | 9.38  |
|                 |  | Punjab                          | 6.77  |
|                 |  | All India Average               | 9.12  |
| 10.             | GSDP CAGR<br>(2013-14 to 2022-23)  | General Category States Average | 10.57 |
|                 |  | Punjab                          | 8.16  |
|                 |  | All India Average               | 10.34 |
| 11.             | Population Growth<br>(2013 to 2023)  | General Category States Average | 10.77 |
|                 |  | Punjab                          | 8.58  |
|                 |  | All India Average               | 11.68 |
| 12.             | Total cropped area   | 78.26 lakh hectares             |       |
| 13.             | Gross Irrigated area   | 77.30 lakh hectares             |       |
| 14.             | Percentage of total irrigated area to cropped area                                       | 99.0 per cent                   |       |

\* Compounded Annual Growth Rate

Source: (i) Economic and Statistical Organisation, Government of Punjab, (ii) Population projections by National Commission on Population, Ministry of Health & Family Welfare, GoI, (iii) Ministry of Statistics and Programme Implementation (MoSPI), GoI, (iv) Office of the Registrar General & Census Commissioner, India (ORGI) and (v) Statistical Abstract of Punjab 2022.

| <b>B. Financial Data</b> |                                     |                         |        |                         |         |                         |        |                         |          |
|--------------------------|-------------------------------------|-------------------------|--------|-------------------------|---------|-------------------------|--------|-------------------------|----------|
| Sr. No.                  | Particulars                         | Figures (in per cent)   |        |                         |         |                         |        |                         |          |
|                          |                                     | 2013-14 to 2016-17      |        | 2017-18 to 2020-21      |         | 2020-21 to 2021-22      |        | 2021-22 to 2022-23      |          |
|                          |                                     | General Category States | Punjab | General Category States | Punjab  | General Category States | Punjab | General Category States | Punjab   |
|                          | <u>CAGR</u>                         |                         |        |                         |         |                         |        |                         |          |
| a.                       | Of Revenue Receipts                 | 14.30                   | 10.98  | 3.41                    | 09.21   | 25.59                   | 13.21  | 13.41                   | 12.08    |
| b.                       | Of Own Tax Revenue                  | 8.51                    | 04.84  | 3.52                    | (-)0.41 | 25.62                   | 24.20  | 19.78                   | 13.17    |
| c.                       | Of Non Tax Revenue                  | 8.62                    | 22.47  | (-)1.04                 | (-)1.31 | 44.81                   | 15.22  | 12.94                   | 30.27    |
| d.                       | Of Total Expenditure                | 17.18                   | 31.91  | 7.17                    | 11.82   | 14.00                   | 15.86  | 12.53                   | 14.58    |
| e.                       | Of Capital Expenditure*             | 28.89                   | 168.33 | 1.13                    | 19.71   | 25.62                   | 79.58  | 18.93                   | (-)16.03 |
| f.                       | Of Revenue Expenditure on Education | 12.20                   | 11.13  | 6.72                    | 8.54    | 11.47                   | 06.63  | 13.21                   | 13.75    |
| g.                       | Of Revenue Expenditure on Health    | 18.84                   | 14.97  | 12.25                   | 11.04   | 19.71                   | 02.64  | 0.88                    | 06.96    |
| h.                       | Of Salary and Wages                 | 11.04                   | 7.55   | 7.63                    | 02.90   | 11.82                   | 11.08  | 8.52                    | 16.48    |
| i.                       | Of Pension                          | 11.71                   | 11.81  | 10.39                   | 10.25   | 11.88                   | 07.73  | 11.38                   | 23.64    |

Source: Finance Accounts

\* Includes Capital Outlay and Loans and Advances disbursed.

**Appendix 1.2***(Referred to in paragraph 1.3.2)***Summarised financial position of the Government of Punjab  
as on 31 March 2023***(₹ in crore)*

| <b>LIABILITIES</b>  | <b>As on<br/>31.03.2022</b> | <b>As on<br/>31.03.2023</b> |
|---|-----------------------------|-----------------------------|
| <b>Internal Debt -</b>  | <b>220196.34</b>            | <b>250971.66</b>            |
| Market Loans bearing interest                                     | 165099.00                   | 200898.53                   |
| Market Loans not bearing interest                                 | 0.03                        | 0.03                        |
| Loans from Life Insurance Corporation of India                    | --                          | --                          |
| Loans from other Institutions                                     | 55097.31                    | 50073.10                    |
| Ways and Means Advances and Overdrafts from Reserve Bank of India | --                          | --                          |
| <b>Loans and Advances from Central Government-</b>                | <b>25094.25</b>             | <b>25487.39</b>             |
| Non-Plan Loans  | 12.24                       | 9.58                        |
| Loans for State Plan Schemes                                      | 1782.21                     | 1215.06                     |
| Pre 1984-85 Loans   | 0.30                        | 0.30                        |
| Other loans for State*  | 23299.50                    | 24262.45                    |
| <b>Contingency Fund</b>   | <b>25.00</b>                | <b>25.00</b>                |
| <b>Small Savings, Provident Funds, etc.</b>                       | <b>22187.70</b>             | <b>22404.33</b>             |
| <b>Deposits</b>   | <b>4785.10</b>              | <b>4913.27</b>              |
| <b>Reserve Funds</b>  | <b>12636.52</b>             | <b>16795.71</b>             |
| <b>Suspense and Miscellaneous Balances</b>                        | <b>92.86</b>                | <b>327.36</b>               |
| <b>Remittance Balances</b>  | <b>--</b>                   | <b>--</b>                   |
| <b>TOTAL</b>  | <b>285017.77</b>            | <b>320924.72</b>            |
| <b>ASSETS</b>   |                             |                             |
| <b>Gross Capital Outlay on Fixed Assets -</b>                     | <b>78467.77</b>             | <b>85134.74</b>             |
| Investments in shares of Companies, Corporations, etc.            | 19899.69                    | 20038.52                    |
| Other Capital Expenditure   | 58568.08                    | 65096.22                    |
| <b>Loans and Advances -</b>                                       | <b>37669.67</b>             | <b>38887.68</b>             |
| Loans for Power Projects  | 739.70                      | 734.48                      |
| Other Development Loans   | 36917.86                    | 38145.10                    |
| Loans to Government servants and miscellaneous loans              | 12.11                       | 8.10                        |
| <b>Advances with Departmental Officers</b>                        | <b>0.42</b>                 | <b>0.42</b>                 |
| <b>Remittance Balances</b>  | <b>75.45</b>                | <b>44.26</b>                |
| <b>Cash</b>   | <b>6871.64</b>              | <b>9009.46</b>              |
| Cash in Treasuries and local remittances                          | --                          | --                          |
| Departmental Cash Balance   | 1376.09                     | 1378.34                     |
| Permanent Advances/Cash Imprest)                                  | 0.26                        | 0.26                        |
| Cash Balance Investments  | 2237.59                     | 912.67                      |

| <b>ASSETS</b>                                    |                  |                  |
|--|------------------|------------------|
| Deposits with Reserve Bank of India              | 129.76           | 365.90           |
| Investments from Earmarked Funds                 | 3127.94          | 6352.29          |
| <b>Suspense and Miscellaneous Balances</b>       | <b>130.37</b>    | <b>0.66</b>      |
| <b>Add difference on account of rounding-off</b> | <b>0.02</b>      | <b>0.04</b>      |
| <b>Deficit on Government Account -</b>           | <b>161802.43</b> | <b>187847.46</b> |
| Add Revenue Deficit of the current year          | 18468.20         | 26,045.03        |
| Accumulated deficit at the beginning of the year | 143334.23        | 161802.43        |
| <b>TOTAL</b>                                     | <b>285017.77</b> | <b>320924.72</b> |

Source: Finance Accounts

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

### Appendix 2.1

(Referred to in paragraph 2.2)

#### Abstract of receipts and disbursements for the year 2022-23

(₹ in crore)

| Receipts   | 2021-22         | 2022-23         | Disbursements  | 2021-22         | 2022-23          |
|--|-----------------|-----------------|--|-----------------|------------------|
| 1  | 2               | 3               | 4  | 5               | 6                |
| <b><u>Section-A:</u></b>   |                 |                 |  |                 |                  |
| <b><u>Revenue</u></b>  |                 |                 |  |                 |                  |
| <b>I-Revenue receipts</b>  | <b>78168.31</b> | <b>87615.60</b> | <b>I-Revenue expenditure-</b>  | <b>96636.51</b> | <b>113660.67</b> |
| (i) Tax revenue  | 37326.86        | 42243.17        | <b><u>General services</u></b>   | <b>47239.77</b> | <b>54002.90</b>  |
| (ii) Non-tax revenue   | 4783.77         | 6231.94         | <b><u>Social Services-</u></b>   | <b>25334.31</b> | <b>28849.10</b>  |
| (iii) State's share of Union Taxes and Duties                              | 15288.79        | 17163.65        | Education, Sports, Art and Culture                                       | 12712.39        | 14465.34         |
| (iv) Non-Plan Grants   | 0.00            | 0.00            | Health and Family Welfare  | 3859.61         | 4127.75          |
| (v) Grants for State Plan Schemes  | 0.00            | 0.00            | Water Supply, Sanitation, Housing and Urban Development                  | 517.70          | 1319.29          |
| (vi) Grants for Centrally Sponsored Plan Schemes                           | (-)4.03         | (-)47.34        | Information and Broadcasting   | 255.27          | 228.35           |
| (vii) Grants for Centrally Sponsored Schemes                               | 3678.16         | 3776.79         | Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes | 670.82          | 615.88           |
| (viii) Finance Commission Grants   | 12435.61        | 10258.45        | Labour and Labour Welfare  | 274.94          | 283.28           |
| (ix) Other Transfer/ Grants to States/ Union Territories with Legislatures | 4659.15         | 7988.94         | Social Welfare and Nutrition   | 7005.83         | 7762.35          |
|  |                 |                 | Others   | 37.75           | 46.86            |
|  |                 |                 | <b><u>Economic Services-</u></b>   | <b>20203.74</b> | <b>26996.39</b>  |
|  |                 |                 | Agriculture and Allied Activities  | 10231.78        | 12457.81         |
|  |                 |                 | Rural Development  | 560.58          | 858.07           |
|  |                 |                 | Irrigation and Flood Control   | 1036.79         | 1067.33          |
|  |                 |                 | Energy   | 4382.98         | 8225.89          |

| Receipts   | 2021-22         | 2022-23          | Disbursements   | 2021-22         | 2022-23          |
|--|-----------------|------------------|---|-----------------|------------------|
| 1  | 2               | 3                | 4   | 5               | 6                |
|  |                 |                  | Industry and Minerals                                   | 2519.08         | 3450.03          |
|  |                 |                  | Transport   | 1054.73         | 500.96           |
|  |                 |                  | Science, Technology and Environment                     | 20.31           | 31.97            |
|  |                 |                  | General Economic Services                               | 397.49          | 404.33           |
|  |                 |                  | <b><u>Grants-in-aid and Contributions</u></b>           | <b>3858.69</b>  | <b>3812.28</b>   |
| Difference on account of rounding-off  |                 | 0.04             |   |                 |                  |
| <b>II. Revenue deficit carried over to Section B</b>                                     | <b>18468.20</b> | <b>26045.03</b>  | <b>II. Revenue Surplus carried over to Section-B</b>    | --              | --               |
| <b>Total Section A</b>   | <b>96636.51</b> | <b>113660.67</b> |   | <b>96636.51</b> | <b>113660.67</b> |
| <b><u>Section-B : Others</u></b>   |                 |                  |   |                 |                  |
| <b>III-Opening Cash balance including Permanent Advances and Cash Balance Investment</b> | <b>9247.83</b>  | <b>6871.64</b>   | <b>III Opening Overdraft from Reserve Bank of India</b> | --              | --               |
| <b>IV – Misc. Capital Receipts</b>   | <b>0.00</b>     | <b>0.21</b>      | <b>IV-Capital Outlay</b>                                | <b>8009.98</b>  | <b>6667.21</b>   |
|  |                 |                  | <b><u>General Services</u></b>                          | <b>264.42</b>   | <b>224.98</b>    |
|  |                 |                  | <b><u>Social Services-</u></b>                          | <b>2910.80</b>  | <b>4041.21</b>   |
|  |                 |                  | Education, Sports, Art and Culture                      | 195.74          | 183.23           |
|  |                 |                  | Health and Family Welfare                               | 82.86           | 654.60           |
|  |                 |                  | Water Supply, Sanitation, Housing and Urban Development | 2580.09         | 2903.41          |
|  |                 |                  | Information and Broadcasting                            | 0.00            | 0.00             |
|  |                 |                  | Welfare of Scheduled Castes, Scheduled Tribes and       | 35.77           | 193.55           |



| Receipts                                  | 2021-22         | 2022-23         | Disbursements                          | 2021-22         | 2022-23         |
|---|-----------------|-----------------|--|-----------------|-----------------|
| 1   | 2               | 3               | 4                                      | 5               | 6               |
|   |                 |                 | Other Backward Classes                 |                 |                 |
|   |                 |                 | Social Welfare and Nutrition           | 16.12           | 52.84           |
|   |                 |                 | Other Social Services                  | 0.22            | 53.58           |
|   |                 |                 | <b>Economic Services-</b>              | <b>4834.76</b>  | <b>2401.02</b>  |
|   |                 |                 | Agriculture and Allied Activities      | 0.81            | 142.75          |
|   |                 |                 | Rural Development                      | 356.00          | 297.88          |
|   |                 |                 | Irrigation and Flood Control           | 935.14          | 1002.98         |
|   |                 |                 | Energy                                 | 154.41          | 65.73           |
|   |                 |                 | Industry and Minerals                  | 16.83           | 60.01           |
|   |                 |                 | Transport                              | 1016.08         | 681.65          |
|   |                 |                 | Science, Technology and Environment    | 7.20            | 6.00            |
|   |                 |                 | General Economic Services              | 2348.29         | 144.02          |
| <b>V Recoveries of Loans and Advances</b> | <b>206.73</b>   | <b>163.67</b>   | <b>V-Loans and Advances Disbursed</b>  | <b>1575.81</b>  | <b>1381.67</b>  |
| From Power Projects                       | 5.21            | 5.21            | For Power Projects                     | 0.00            | 0.00            |
| From Government Servants                  | 29.00           | 31.91           | To Government Servants                 | 30.97           | 27.90           |
| From others                               | 172.52          | 126.55          | To Others                              | 1544.84         | 1353.77         |
| <b>VI-Revenue surplus brought down</b>    | --              | --              | <b>VI-Revenue Deficit Brought down</b> | <b>18468.20</b> | <b>26045.03</b> |
| <b>VII- Public debt receipts</b>          | <b>39169.85</b> | <b>47262.48</b> | <b>VII- Repayment of Public Debt</b>   | <b>17272.92</b> | <b>16094.00</b> |
| External Debt                             | --              | --              | External Debt                          | --              | --              |

| Receipts   | 2021-22               | 2022-23          | Disbursements  | 2021-22         | 2022-23         |
|--|-----------------------|------------------|--|-----------------|-----------------|
| 1  | 2                     | 3                | 4  | 5               | 6               |
| Internal debt other than Ways and Means Advances and Overdraft | 26584.33              | 46299.53         | Internal debt other than Ways and Means Advances and Overdraft | 16781.74        | 15524.19        |
| Net transactions under Ways and Means Advances                 | 0.00                  | 0.00             | Net transactions under Ways and Means Advances                 | 0.00            | 0.00            |
| Net transactions under overdraft                               | 0.00                  | 0.00             | Net transactions under overdraft                               | 0.00            | 0.00            |
| Loans and Advances from Central Government                     | 12585.52 <sup>1</sup> | 962.95           | Repayment of Loans and Advances to Central Government          | 491.18          | 569.81          |
| <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#</b>                              | <b>91233.63</b>       | <b>102519.38</b> | <b>X-Public Account Disbursement#</b>                          | <b>87659.49</b> | <b>97620.01</b> |
| Small Savings and Provident Funds                              | 3152.78               | 3349.65          | Small Savings and Provident Funds                              | 3114.62         | 3133.02         |
| Reserve Funds  | 3503.06               | 4487.48          | Reserve Funds  | 661.45          | 328.3           |
| Deposits and Advances  | 7906.11               | 7052.95          | Deposits and Advances  | 7025.67         | 6924.79         |
| Suspense and Miscellaneous <sup>#</sup>                        | 76619.49              | 87562.41         | Suspense and Miscellaneous <sup>#</sup>                        | 76814.01        | 87198.20        |
| Remittances  | 52.19                 | 66.89            | Remittances  | 43.74           | 35.70           |
| <b>XI-Closing Overdraft from Reserve Bank of India</b>         | <b>Nil</b>            | <b>Nil</b>       | <b>XI Cash Balance at end</b>                                  | <b>6871.64</b>  | <b>9009.46</b>  |
|  |                       |                  | Cash in Treasuries and Local Remittances                       | --              | --              |
|  |                       |                  | Deposits with Reserve Bank                                     | 129.76          | 365.90          |

<sup>1</sup> Includes ₹12,132.41 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

| <b>Receipts</b>        | <b>2021-22</b>   | <b>2022-23</b>   | <b>Disbursements</b>               | <b>2021-22</b>   | <b>2022-23</b>   |
|------------------------|------------------|------------------|------------------------------------|------------------|------------------|
| <b>1</b>               | <b>2</b>         | <b>3</b>         | <b>4</b>                           | <b>5</b>         | <b>6</b>         |
|                        |                  |                  | Other cash balance and Investments | 4504.29*         | 7730.89*         |
|                        |                  |                  | Cash Balance Investment            | 2237.59          | 912.67           |
| <b>Total Section-B</b> | <b>139858.04</b> | <b>156817.38</b> |                                    | <b>139858.04</b> | <b>156817.38</b> |
| <b>Total (A+B)</b>     | <b>236494.55</b> | <b>270478.05</b> | <b>Total</b>                       | <b>236494.55</b> | <b>270478.05</b> |

Source: Finance Accounts

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

\* It includes investment made from consolidated sinking fund.

**Appendix 2.2**

(Referred to in paragraph 2.3.2.1)

**Time Series data on State Government Finances**

(₹ in crore)

| Particulars  | 2018-19                     | 2019-20                     | 2020-21                     | 2021-22                     | 2022-23                     |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <b>Part A: Receipts</b>  |                             |                             |                             |                             |                             |
| <b>1. Revenue Receipts</b>                                       | <b>62269</b>                | <b>61575</b>                | <b>69048</b>                | <b>78168</b>                | <b>87616</b>                |
| <b>(i) Tax Revenue<sup>2</sup></b>                               | <b>31574</b><br><b>(51)</b> | <b>29995</b><br><b>(49)</b> | <b>30053</b><br><b>(44)</b> | <b>37327</b><br><b>(48)</b> | <b>42243</b><br><b>(48)</b> |
| State's Goods and Service Tax <sup>3</sup>                       | 13273<br>(42)               | 12751<br>(43)               | 11819<br>(39)               | 15542<br>(42)               | 18128<br>(43)               |
| Taxes on Sales, Trade, etc. <sup>3</sup>                         | 6572<br>(21)                | 5223<br>(17)                | 5372<br>(18)                | 6869<br>(18)                | 5637<br>(13)                |
| State Excise <sup>3</sup>  | 5072<br>(16)                | 4865<br>(16)                | 6164<br>(20)                | 6157<br>(16)                | 8437<br>(20)                |
| Taxes on vehicles <sup>3</sup>                                   | 1861<br>(6)                 | 1994<br>(7)                 | 1472<br>(5)                 | 2359<br>(6)                 | 2674<br>(6)                 |
| Stamps and Registration fees <sup>3</sup>                        | 2298<br>(7)                 | 2258<br>(8)                 | 2470<br>(8)                 | 3308<br>(9)                 | 4227<br>(10)                |
| Land Revenue   | 69                          | 67                          | 68                          | 84                          | 93                          |
| Other Taxes <sup>3</sup>   | 2429<br>(8)                 | 2837<br>(9)                 | 2688<br>(9)                 | 3008<br>(8)                 | 3047<br>(7)                 |
| <b>(ii) Non-Tax Revenue<sup>2</sup></b>                          | <b>7582</b><br><b>(12)</b>  | <b>6654</b><br><b>(11)</b>  | <b>4152</b><br><b>(6)</b>   | <b>4783</b><br><b>(6)</b>   | <b>6232</b><br><b>(7)</b>   |
| <b>(iii) State's share of Union taxes and duties<sup>2</sup></b> | <b>12005</b><br><b>(19)</b> | <b>10346</b><br><b>(17)</b> | <b>10638</b><br><b>(15)</b> | <b>15289</b><br><b>(20)</b> | <b>17164</b><br><b>(20)</b> |
| <b>(iv) Grants-in-aid from GoI<sup>2</sup></b>                   | <b>11108</b><br><b>(18)</b> | <b>14580</b><br><b>(23)</b> | <b>24205</b><br><b>(35)</b> | <b>20769</b><br><b>(27)</b> | <b>21977</b><br><b>(25)</b> |
| <b>2. Misc. Capital Receipts</b>                                 | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    |
| <b>3. Recoveries of Loans and Advances</b>                       | <b>849</b>                  | <b>16070</b>                | <b>50</b>                   | <b>207</b>                  | <b>164</b>                  |
| <b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>    | <b>63118</b>                | <b>77645</b>                | <b>69098</b>                | <b>78375</b>                | <b>87780</b>                |
| <b>5. Public Debt Receipts</b>                                   | <b>22939</b>                | <b>27821</b>                | <b>42386<sup>4</sup></b>    | <b>39170<sup>5</sup></b>    | <b>47263</b>                |
| Internal Debt (excluding Ways & Means Advances and Overdrafts)   | 22325                       | 27674                       | 33595                       | 26584                       | 46300                       |
| Net transactions under Ways and Means Advances and Overdrafts    | (-)704                      | 2                           | 0                           | 0                           | 0                           |
| Loans and Advances from Government of India                      | 1318                        | 145                         | 8791                        | 12586                       | 963                         |
| <b>6. Total receipts in the Consolidated Fund (4+5)</b>          | <b>86057</b>                | <b>105466</b>               | <b>111484</b>               | <b>117545</b>               | <b>135043</b>               |
| <b>7. Contingency Fund Receipts</b>                              | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    | <b>0</b>                    |
| <b>8. Public Account Receipts</b>                                | <b>64840</b>                | <b>66752</b>                | <b>75117</b>                | <b>91234</b>                | <b>102519</b>               |
| <b>9. Total receipts of the State (6+7+8)</b>                    | <b>150897</b>               | <b>172218</b>               | <b>186601</b>               | <b>208779</b>               | <b>237562</b>               |

<sup>2</sup> Figures in parenthesis indicate percentage to Revenue Receipts.<sup>3</sup> Figures in parenthesis indicate percentage to Tax Revenue.<sup>4</sup> Includes ₹8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.<sup>5</sup> Includes ₹12,132 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

| Particulars  | 2018-19                | 2019-20                | 2020-21                | 2021-22                | 2022-23                |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>Part B: Expenditure/<br/>Disbursement</b>   |                        |                        |                        |                        |                        |
| <b>10. Revenue Expenditure<sup>6</sup></b>   | <b>75404<br/>(95)</b>  | <b>75860<br/>(80)</b>  | <b>86344<br/>(94)</b>  | <b>96636<br/>(91)</b>  | <b>113661<br/>(93)</b> |
| General Services including interest payments <sup>7</sup>  | 36931<br>(49)          | 38615<br>(51)          | 43253<br>(50)          | 47240<br>(49)          | 54003<br>(48)          |
| Social Services <sup>7</sup>   | 18320<br>(24)          | 19484<br>(26)          | 21675<br>(25)          | 25334<br>(26)          | 28849<br>(25)          |
| Economic Services <sup>7</sup>   | 17888<br>(24)          | 14551<br>(19)          | 15445<br>(18)          | 20204<br>(21)          | 26997<br>(24)          |
| Grants-in-aid and Contributions <sup>7</sup>   | 2265<br>(3)            | 3210<br>(4)            | 5971<br>(7)            | 3858<br>(4)            | 3812<br>(3)            |
| <b>11. Capital Outlay<sup>6</sup></b>  | <b>2412<br/>(3)</b>    | <b>17828<br/>(19)</b>  | <b>4382<br/>(5)</b>    | <b>8010<br/>(8)</b>    | <b>6667<br/>(5)</b>    |
| General Services <sup>8</sup>  | 169<br>(7)             | 154<br>(1)             | 211<br>(5)             | 264<br>(4)             | 225<br>(3)             |
| -Social Services <sup>8</sup>  | 1047<br>(43)           | 965<br>(5)             | 2251<br>(51)           | 2911<br>(36)           | 4041<br>(61)           |
| Economic Services <sup>8</sup>   | 1196<br>(50)           | 16709<br>(94)          | 1920<br>(44)           | 4835<br>(60)           | 2401<br>(36)           |
| <b>12. Disbursement of Loans and Advances<sup>6</sup></b>  | <b>1361<br/>(2)</b>    | <b>783<br/>(1)</b>     | <b>956<br/>(1)</b>     | <b>1576<br/>(1)</b>    | <b>1382<br/>(1)</b>    |
| <b>13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)</b> | <b>79177</b>           | <b>94471</b>           | <b>91682</b>           | <b>106222</b>          | <b>121710</b>          |
| <b>14. Repayments of Public Debt</b>   | <b>8611</b>            | <b>12618</b>           | <b>13325</b>           | <b>17273</b>           | <b>16094</b>           |
| Internal Debt (excluding Ways and Means Advances and Overdraft)  | 8234                   | 12185                  | 12863                  | 16782                  | 15524                  |
| Net transactions under Ways and Means advances and Overdraft   | 0                      | 0                      | 0                      | 0                      | 0                      |
| Loans and Advances from Government of India  | 377                    | 433                    | 462                    | 491                    | 570                    |
| <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>87788</b>           | <b>107089</b>          | <b>105007</b>          | <b>123495</b>          | <b>137804</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>62272</b>           | <b>64328</b>           | <b>74471</b>           | <b>87659</b>           | <b>97620</b>           |
| <b>19. Total disbursements by the State (16+17+18)</b>   | <b>150060</b>          | <b>171417</b>          | <b>179478</b>          | <b>211154</b>          | <b>235424</b>          |
| <b>Part C: Deficits</b>  |                        |                        |                        |                        |                        |
| <b>20. Revenue Deficit (1-10)</b>  | <b>(-)<b>13135</b></b> | <b>(-)<b>14285</b></b> | <b>(-)<b>17296</b></b> | <b>(-)<b>18468</b></b> | <b>(-)<b>26045</b></b> |

<sup>6</sup> Figures in parenthesis indicate percentage to total expenditure.

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

<sup>8</sup> Figures in parenthesis indicate percentage to capital outlay.

| Particulars  | 2018-19  | 2019-20  | 2020-21             | 2021-22              | 2022-23              |
|--|----------|----------|---------------------|----------------------|----------------------|
| <b>21. Fiscal Deficit (4 – 13)</b>   | (-)16059 | (-)16826 | (-)22584            | (-)27847             | (-)33930             |
| <b>22. Primary Deficit (-)/<br/>Surplus (+) (21-23)</b>  | 247      | 741      | (-)4432             | (-)8784              | (-)14025             |
| <i>Part D: Other data</i>  |          |          |                     |                      |                      |
| <b>23. Interest Payments<br/>(included in the revenue<br/>expenditure)</b>                       | 16306    | 17567    | 18152               | 19063                | 19905                |
| <b>24. Financial Assistance to<br/>local bodies etc.</b>   | 8864     | 9883     | 15022               | 11900                | 12840                |
| <b>25. Ways and Means<br/>Advances/Overdraft/Special<br/>Drawing Facility availed<br/>(days)</b> | 233      | 227      | 145                 | 12                   | 221                  |
| Ways and Means Advances<br>availed (days)  | 170      | 183      | 145                 | 0                    | 0                    |
| Overdraft/Special Drawing<br>Facility availed (days)   | 63       | 44       | 0                   | 12                   | 221                  |
| <b>26. Interest on Ways and<br/>Means Advances/Overdraft</b>                                     | 27       | 24       | 6                   | 0                    | 27.37                |
| <b>27. Gross State Domestic<br/>Product (GSDP)</b>   | 512510   | 537031   | 540853              | 614227               | 673107               |
| <b>28. Total Outstanding Debt<br/>(year end)</b>   | 211917   | 229354   | 249673 <sup>9</sup> | 261281 <sup>10</sup> | 293729 <sup>10</sup> |
| <b>29. Outstanding Guarantees<br/>(year end)</b>   | 23719    | 25352    | 23552               | 20165                | 20208                |
| <b>30. Maximum amount<br/>guaranteed (year end)</b>  | 14287    | 14434    | 23170               | 25850                | 27809                |
| <b>31. Number of incomplete<br/>projects</b>   | 53       | 52       | 96                  | 86                   | 69                   |
| <b>32. Capital blocked in<br/>incomplete projects</b>  | 158      | 1201     | 1209                | 1564                 | 1625                 |
| <i>Part E: Fiscal Health<br/>Indicators (per cent)</i>   |          |          |                     |                      |                      |
| <b>I Resource Mobilization</b>   |          |          |                     |                      |                      |
| Own Tax revenue/GSDP   | 6.16     | 5.59     | 5.56                | 6.08                 | 6.28                 |
| Own Non-tax revenue/GSDP   | 1.48     | 1.24     | 0.77                | 0.78                 | 0.93                 |
| Central Tax Transfers/GSDP   | 2.34     | 1.93     | 1.97                | 2.49                 | 2.55                 |
| <b>II Expenditure Management</b>   |          |          |                     |                      |                      |
| Total Expenditure/GSDP   | 15.45    | 17.59    | 16.95               | 17.29                | 18.08                |
| Total Expenditure/Revenue<br>Receipts  | 127.15   | 153.42   | 132.78              | 135.89               | 138.91               |
| Revenue Expenditure/Total<br>Expenditure   | 95.23    | 80.30    | 94.18               | 90.98                | 93.39                |
| Expenditure on Social<br>Services/ Total Expenditure   | 24.46    | 21.65    | 26.10               | 26.59                | 27.02                |

<sup>9</sup> Excluding ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

<sup>10</sup> Excluding ₹ 20,491 crore as back-to-back loans from GoI during 2020-2022 in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

| Particulars   | 2018-19 | 2019-20 | 2020-21             | 2021-22            | 2022-23            |
|---|---------|---------|---------------------|--------------------|--------------------|
| Expenditure on Economic Services/ Total Expenditure*            | 25.78   | 33.88   | 19.96               | 25.06              | 25.29              |
| Capital Outlay/ Total Expenditure                               | 3.05    | 18.87   | 4.78                | 7.54               | 5.48               |
| Capital Outlay on Social & Economic Services/ Total Expenditure | 2.83    | 18.71   | 4.55                | 7.29               | 5.29               |
| <b>III Management of fiscal Imbalances</b>                      |         |         |                     |                    |                    |
| Revenue Deficit /GSDP   | (-)2.56 | (-)2.66 | (-)3.20             | (-)3.01            | (-)3.87            |
| Fiscal Deficit/GSDP   | (-)3.13 | (-)3.13 | (-)4.18             | (-)4.53            | (-)5.04            |
| Primary Deficit (surplus)/GSDP                                  | 0.05    | 0.14    | (-)0.82             | (-)1.43            | (-)2.08            |
| Revenue Deficit/Fiscal Deficit                                  | 81.79   | 84.90   | 76.59               | 66.32              | 76.76              |
| <b>IV Management of Fiscal Liabilities</b>                      |         |         |                     |                    |                    |
| Total Outstanding Debt/GSDP                                     | 41.35   | 42.71   | 46.16               | 42.54              | 43.64              |
| Total Outstanding Debt/RR                                       | 340.33  | 372.48  | 361.59              | 334.26             | 335.25             |
| <b>V Other Fiscal Health Indicators</b>                         |         |         |                     |                    |                    |
| Return on Investment (per cent)                                 | 0.10    | 0.02    | 0.01                | 0.033              | 0.016              |
| Financial Assets/Liabilities                                    | 47.29   | 45.12   | 42.91 <sup>\$</sup> | 38.83 <sup>#</sup> | 37.47 <sup>#</sup> |

Source: Finance Accounts

\* Including Loans and Advances disbursed.

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

<sup>#</sup> Calculated after excluding ₹ 20,491 crore as back-to-back loans from GoI during 2020-2022 in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.

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

| Sr. No.      | Name of the PSU  | GoP equity at close of the year 2022-23 | Accumulated Losses |
|--------------|--|---|--------------------|
| 1.           | Ludhiana Smart City Limited  | 0.005                                   | 0.20               |
| 2.           | Jalandhar Smart City Limited   | 0.005                                   | 6.63               |
| 3.           | Gulmohar Tourist Complex (Holiday Home) Limited                      | 0.02                                    | 5.48               |
| 4.           | Punjab Scheduled Castes Land Development and Finance Corporation     | 70.14                                   | 32.06              |
| 5.           | Punjab Water Resource Management and Development Corporation Limited | 300.00                                  | 228.64             |
| 6.           | Punjab Financial Corporation   | 29.31                                   | 257.39             |
| 7.           | PEPSU Road Transport Corporation                                     | 307.08                                  | 396.20             |
| 8.           | Punjab State Industrial Development Corporation Limited              | 78.21                                   | 661.60             |
| 9.           | Punjab State Warehousing Corporation                                 | 4.00                                    | 369.46             |
| 10.          | Punjab State Civil Supplies Corporation Limited                      | 3.73                                    | 2014.04            |
| 11.          | Punjab State Grains Procurement Corporation Limited                  | 1.05                                    | 3721.91            |
| 12.          | Punjab State Power Corporation Limited                               | 21709.73                                | 10419.99           |
| <b>Total</b> |  | <b>22503.28</b>                         | <b>18113.60</b>    |

Source: Finalised accounts of the PSUs upto September 2023 and information provided by PSUs.



### Appendix 2.4

(Referred to in paragraph 2.4.2.2 (i))

#### PSUs with negative net worth and accumulated losses in which Government of Punjab invested as equity

(₹ in crore)

| Sr. No. | Name of Company   | Total paid up capital | GoP equity    | Net profit after interest, tax and dividend | Accumulated losses | Net worth         | GoP loans as on 31 March 2023 |
|---------|---|-----------------------|---------------|---|--------------------|-------------------|-------------------------------|
| 1.      | Punjab State Grains Procurement Corporation Limited     | 1.05                  | 1.05          | (-)224.05                                   | (-)3721.91         | (-)3720.86        | 6715.74                       |
| 2.      | Gulmohar Tourist Complex (Holiday Home) Limited         | 0.02                  | 0.02          | (-)0.27                                     | (-)5.48            | (-)5.46           | 0                             |
| 3.      | Punjab State Civil Supplies Corporation Limited         | 3.73                  | 3.73          | (-)28.48                                    | (-)2014.04         | (-)2010.31        | 10343.70                      |
| 4.      | Punjab State Industrial Development Corporation Limited | 78.21                 | 78.21         | 0.02  | (-)661.60          | (-)583.39         | 0                             |
| 5.      | PEPSU Road Transport Corporation                        | 331.44                | 307.08        | (-)2.67                                     | (-)396.20          | (-)64.76          | 23.75                         |
| 6.      | Ludhiana Smart City Limited                             | 0.01                  | 0.005         | (-)0.04                                     | (-)0.20            | (-)0.19           | 0                             |
| 7.      | Punjab State Warehousing Corporation                    | 8.00                  | 4.00          | 163.02                                      | (-)369.46          | (-)334.98         | 3686.47                       |
| 8.      | Punjab Financial Corporation                            | 40.39                 | 29.31         | (-)0.29                                     | (-)257.39          | (-)217.00         | 9.84                          |
| 9.      | Jalandhar Smart City Limited                            | 0.01                  | 0.005         | (-)6.57                                     | (-)6.63            | (-)6.62           | 0.00                          |
|         | <b>Total</b>  | <b>462.86</b>         | <b>423.41</b> | <b>(-)99.33</b>                             | <b>(-)7432.91</b>  | <b>(-)6943.57</b> | <b>20779.50</b>               |

Source: Finalised accounts of the PSUs upto September 2023 and information provided by the PSUs.

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

**Appendix 2.5**

(Referred to in paragraph 2.4.2.2 (i))

**Position of outstanding long-term loans extended by  
Government of Punjab to State PSUs as on 31 March 2023**

(₹ in crore)

| Sr. No.      | Name of the PSU   | Amount of outstanding loan |
|--------------|---|----------------------------|
| 1.           | Punjab Agro Foodgrains Corporation Limited                            | 5568.50                    |
| 2.           | Punjab State Grains Procurement Corporation Limited                   | 6715.74                    |
| 3.           | Punjab Water Resources Management and Development Corporation Limited | 222.26                     |
| 4.           | Punjab State Civil Supplies Corporation Limited                       | 10343.70                   |
| 5.           | Punjab State Warehousing Corporation                                  | 3686.47                    |
| 6.           | PEPSU Road Transport Corporation                                      | 23.75                      |
| 7.           | Punjab Financial Corporation  | 9.84                       |
| 8.           | Punjab State Power Corporation Limited                                | 3.64                       |
| 9.           | Punjab Agri Export Corporation Limited                                | 30.00                      |
| <b>Total</b> |   | <b>26603.90</b>            |

Source: Information provided by the PSUs

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

| <b>Sr. No.</b> | <b>Name of the PSU</b>  | <b>As per Finance Accounts</b> | <b>As per records of PSUs</b> | <b>Difference</b> |
|----------------|---|--------------------------------|-------------------------------|-------------------|
| 1.             | Punjab Agro Industries Corporation Limited                          | 46.23                          | 45.46                         | (-)0.77           |
| 2.             | Punjab State Seeds Corporation Limited                              | 3.70                           | 4.51                          | 0.81              |
| 3.             | Punjab Small Industries and Export Corporation Limited              | 4.77                           | 49.86                         | 45.09             |
| 4.             | Punjab Water Resources Management & Development Corporation Limited | 206.90                         | 300.00                        | 93.10             |
| 5.             | Punjab Tourism Development Corporation Limited                      | 5.34                           | 6.66                          | 1.32              |
| 6.             | Punjab State Warehousing Corporation                                | 3.92                           | 4.00                          | 0.08              |
| 7.             | Punjab Scheduled Castes Land Development and Finance Corporation    | 84.30                          | 70.14                         | (-)14.16          |
| 8.             | PEPSU Road Transport Corporation                                    | 255.05                         | 307.08                        | 52.03             |
| 9.             | Punjab Poultry Development Corporation Limited                      | 2.88                           | 3.09                          | 0.21              |
| 10.            | Punjab Police Housing Corporation Limited                           | 0.00                           | 0.05                          | 0.05              |
| 11.            | Amritsar Smart City Limited   | 0.00                           | 0.005                         | 0.005             |
| 12.            | Jalandhar Smart City Limited  | 0.00                           | 0.005                         | 0.005             |
| 13.            | Ludhiana Smart City Limited   | 0.00                           | 0.005                         | 0.005             |
| 14.            | Punjab State Power Corporation Limited                              | 18401.05                       | 21709.73                      | 3308.68           |
| 15.            | Punjab State Transmission Corporation Limited                       | 0.00                           | 605.88                        | 605.88            |
| 16.            | Punjab Rural Water Utility  | 0.00                           | 0.01                          | 0.01              |
|                | <b>Total</b>  | <b>19014.14</b>                | <b>23106.49</b>               | <b>4092.35</b>    |

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

**Appendix 2.7 (A)**

(Referred to in paragraph 2.7.2)

**Actuals and projections of Public Debt**

(₹ in crore)

| Year                                   | 2013-14  | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21            | 2021-22            | 2022-23 |
|--|--|---------|---------|---------|---------|---------|---------|--------------------|--------------------|---------|
| <b>Actuals</b>                         |  |         |         |         |         |         |         |                    |                    |         |
| Borrowings                             | 11108  | 11363   | 9013*   | 15283** | 18517   | 22939   | 27821   | 34027 <sup>@</sup> | 27038 <sup>#</sup> | 47263   |
| Growth Rate (per cent)                 | 3.58   | 2.30    | -20.68  | 69.57   | 21.16   | 23.88   | 21.28   | 22.31              | -20.54             | 74.80   |
| Repayment of Principal <sup>\$</sup>   | 3650   | 3214    | 3830    | 4050    | 6677    | 7736    | 11672   | 12285              | 15145              | 12501   |
| Growth Rate (per cent)                 | -0.65  | -11.95  | 19.17   | 5.74    | 64.86   | 15.86   | 50.88   | 5.25               | 23.28              | -17.46  |
| Interest Payment                       | 6183   | 6941    | 7781    | 9722    | 13293   | 14115   | 15254   | 16105              | 16957              | 17632   |
| Growth Rate (per cent)                 | 13.28  | 12.26   | 12.10   | 24.95   | 36.73   | 6.18    | 8.07    | 5.58               | 5.29               | 3.98    |
| <b>Projected</b>                       |  |         |         |         |         |         |         |                    |                    |         |
| Year                                   | 2023-24  | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31            | 2031-32            | 2032-33 |
| Opening Debt Stock                     | 450247   | 515541  | 595738  | 694058  | 814395  | 961452  | 1140916 | 1359649            | 1625936            | 1949770 |
| Projected Fresh Borrowings             | 56607  | 67798   | 81202   | 97256   | 116482  | 139511  | 167093  | 200127             | 239692             | 287079  |
| Growth Rate (per cent)                 | <i>Projected at annual average growth rate of 19.77 per cent (average of annual growth rates of the last ten years)</i>              |         |         |         |         |         |         |                    |                    |         |
| Projected Interest on fresh borrowings | 43021  | 51527   | 61713   | 73914   | 88526   | 106029  | 126990  | 152096             | 182166             | 218180  |
| Growth Rate (per cent)                 | <i>Calculated at 76 per cent of the projected fresh borrowings on the basis of interest to principal ratio at the end of 2022-23</i> |         |         |         |         |         |         |                    |                    |         |
| Projected Repayment of Principal       | 14438  | 16677   | 19262   | 22247   | 25695   | 29678   | 34278   | 39591              | 45728              | 52815   |
| Growth Rate (per cent)                 | <i>Projected at annual average growth rate of 15.50 per cent (average of annual growth rates of the last ten years)</i>              |         |         |         |         |         |         |                    |                    |         |
| Projected Interest Payment             | 19896  | 22451   | 25333   | 28586   | 32256   | 36398   | 41072   | 46345              | 52296              | 59011   |
| Growth Rate (per cent)                 | <i>Projected at annual average growth rate of 12.84 per cent (average of annual growth rates of the last ten years)</i>              |         |         |         |         |         |         |                    |                    |         |
| Closing Debt Stock                     | 515541   | 595738  | 694058  | 814395  | 961452  | 1140916 | 1359649 | 1625936            | 1949770            | 2343203 |

Source: Finance Accounts for actuals

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

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

<sup>@</sup> Excludes ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.<sup>#</sup> Excludes ₹ 12,132 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall, which are not to be paid by the State out of its sources.<sup>\$</sup> During 2017-23, it excludes repayments of borrowings on account of UDAY during 2015-17 and CCL during 2016-17.

## Appendix 2.7 (B)

(Referred to in paragraph 2.7.2)

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

(₹ in crore)

| Year   | 2013-14   | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
|--|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>Actuals</b>                               |   |         |         |         |         |         |         |         |         |         |
| Revenue Receipts                             | 35104   | 39023   | 41523   | 47985   | 53010   | 62269   | 61575   | 69048   | 78168   | 87616   |
| Growth Rate (per cent)                       | 9.53  | 11.16   | 6.41    | 15.56   | 10.47   | 17.47   | -1.11   | 12.14   | 13.21   | 12.09   |
| Revenue Expenditure                          | 41641   | 46614   | 50073   | 55296   | 62465   | 75404   | 75860   | 86344   | 96636   | 113661  |
| Growth Rate (per cent)                       | 5.53  | 11.94   | 7.42    | 10.43   | 12.96   | 20.71   | 0.60    | 13.82   | 11.92   | 17.62   |
| Revenue Deficit                              | -6537   | -7591   | -8550   | -7311   | -9455   | -13135  | -14285  | -17296  | -18468  | -26045  |
| Interest Payment                             | 6183  | 6941    | 7781    | 9722    | 13293   | 14115   | 15254   | 16105   | 16957   | 17632   |
| Growth Rate (per cent)                       | 13.28   | 12.26   | 12.10   | 24.95   | 36.73   | 6.18    | 8.07    | 5.58    | 5.29    | 3.98    |
| Interest Payment/ Revenue Deficit (per cent) | -95   | -91     | -91     | -133    | -141    | -107    | -107    | -93     | -92     | -68     |
| <b>Projected</b>                             |   |         |         |         |         |         |         |         |         |         |
| Year   | 2023-24   | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 | 2031-32 | 2032-33 |
| Revenue Receipts                             | 98130   | 109906  | 123094  | 137865  | 154409  | 172938  | 193691  | 216934  | 242966  | 272122  |
| Growth Rate (per cent)                       | <i>Projected at annual average growth rate of 12 per cent (average of annual growth rates of the last ten years)</i>    |         |         |         |         |         |         |         |         |         |
| Revenue Expenditure                          | 126493  | 140774  | 156668  | 174356  | 194040  | 215948  | 240328  | 267461  | 297657  | 331263  |
| Growth Rate (per cent)                       | <i>Projected at annual average growth rate of 11.29 per cent (average of annual growth rates of the last ten years)</i> |         |         |         |         |         |         |         |         |         |
| Revenue Deficit                              | -28363  | -30869  | -33574  | -36490  | -39631  | -43009  | -46637  | -50527  | -54691  | -59141  |
| Interest Payment                             | 19896   | 22451   | 25333   | 28586   | 32256   | 36398   | 41072   | 46345   | 52296   | 59011   |
| Growth Rate (per cent)                       | <i>Projected at annual average growth rate of 12.84 per cent (average of annual growth rates of the last ten years)</i> |         |         |         |         |         |         |         |         |         |
| Interest Payment/ Revenue Deficit (per cent) | -70   | -73     | -75     | -78     | -81     | -85     | -88     | -92     | -96     | -100    |

Source: Finance Accounts for actuals

**Appendix 3.1**

(Referred to in paragraph 3.1.3.1)

**Budget Estimates and Actual Outturn under Revenue Section**

(₹ in crore)

| Grant No. | Budget Estimate |                 |          | Actual Outturn |                 |          | Deviation | Percentage |
|-----------|-----------------|-----------------|----------|----------------|-----------------|----------|-----------|------------|
|           | Revenue Voted   | Revenue Charged | Total    | Revenue Voted  | Revenue Charged | Total    |           |            |
| 1.        | 11069.73        | 0.52            | 11070.25 | 10516.91       | 0.47            | 10517.38 | -552.87   | -4.99      |
| 2.        | 554.02          | 0.01            | 554.03   | 542.99         | 0.00            | 542.99   | -11.04    | -1.99      |
| 3.        | 1096.57         | 0.03            | 1096.60  | 1075.14        | 0.02            | 1075.16  | -21.44    | -1.96      |
| 4.        | 105.06          | 0.00            | 105.06   | 78.30          | 0.00            | 78.30    | -26.76    | -25.47     |
| 5.        | 15142.68        | 0.67            | 15143.35 | 14300.52       | 0.60            | 14301.12 | -842.23   | -5.56      |
| 6.        | 203.08          | 0.00            | 203.08   | 126.34         | 0.00            | 126.34   | -76.74    | -37.79     |
| 7.        | 290.01          | 0.26            | 290.27   | 281.44         | 0.26            | 281.70   | -8.57     | -2.95      |
| 8.        | 17611.79        | 23100.01        | 40711.80 | 19017.44       | 22905.13        | 41922.57 | 1210.77   | 2.97       |
| 9.        | 797.28          | 0.00            | 797.28   | 370.93         | 0.00            | 370.93   | -426.35   | -53.48     |
| 10.       | 293.62          | 14.80           | 308.42   | 287.74         | 14.18           | 301.92   | -6.50     | -2.11      |
| 11.       | 4626.84         | 0.53            | 4627.37  | 3700.52        | 0.28            | 3700.80  | -926.57   | -20.02     |
| 12.       | 8432.72         | 22.83           | 8455.55  | 8403.54        | 22.33           | 8425.87  | -29.68    | -0.35      |
| 13.       | 3506.03         | 0.40            | 3506.43  | 3448.51        | 0.20            | 3448.71  | -57.72    | -1.65      |
| 14.       | 292.13          | 0.00            | 292.13   | 228.40         | 0.00            | 228.40   | -63.73    | -21.82     |
| 15.       | 1145.43         | 0.34            | 1145.77  | 1068.07        | 0.26            | 1068.33  | -77.44    | -6.76      |
| 16.       | 30.87           | 0.00            | 30.87    | 27.49          | 0.00            | 27.49    | -3.38     | -10.95     |
| 17.       | 3241.30         | 0.00            | 3241.30  | 2623.73        | 0.00            | 2623.73  | -617.57   | -19.05     |
| 18.       | 43.63           | 11.57           | 55.20    | 40.93          | 11.04           | 51.97    | -3.23     | -5.85      |
| 19.       | 52.87           | 0.00            | 52.87    | 36.93          | 0.00            | 36.93    | -15.94    | -30.15     |
| 20.       | 8230.23         | 0.00            | 8230.23  | 8228.74        | 0.00            | 8228.74  | -1.49     | -0.02      |
| 21.       | 604.72          | 0.10            | 604.82   | 657.65         | 0.01            | 657.66   | 52.84     | 8.74       |
| 22.       | 1983.86         | 0.30            | 1984.16  | 1384.36        | 0.19            | 1384.55  | -599.61   | -30.22     |
| 23.       | 3107.72         | 0.19            | 3107.91  | 2295.07        | 0.19            | 2295.26  | -812.65   | -26.15     |
| 24.       | 32.86           | 0.00            | 32.86    | 31.97          | 0.00            | 31.97    | -0.89     | -2.71      |
| 25.       | 7258.69         | 0.10            | 7258.79  | 6849.69        | 0.00            | 6849.69  | -409.10   | -5.64      |
| 26.       | 58.76           | 1.16            | 59.92    | 56.97          | 0.46            | 57.43    | -2.49     | -4.16      |
| 27.       | 509.04          | 0.02            | 509.06   | 422.36         | 0.02            | 422.38   | -86.68    | -17.03     |
| 28.       | 146.35          | 0.00            | 146.35   | 38.96          | 0.00            | 38.96    | -107.39   | -73.38     |
| 29.       | 404.41          | 0.00            | 404.41   | 393.69         | 0.00            | 393.69   | -10.72    | -2.65      |
| 30.       | 75.03           | 0.49            | 75.52    | 73.86          | 0.40            | 74.26    | -1.26     | -1.67      |
| 31.       | 197.10          | 0.00            | 197.10   | 82.75          | 0.00            | 82.75    | -114.35   | -58.02     |
| 32.       | 251.13          | 0.30            | 251.43   | 208.32         | 0.30            | 208.62   | -42.81    | -17.03     |
| 33.       | 55.66           | 0.00            | 55.66    | 32.49          | 0.00            | 32.49    | -23.17    | -41.63     |
| 34.       | 150.28          | 0.00            | 150.28   | 93.18          | 0.00            | 93.18    | -57.10    | -38.00     |

| Grant No.    | Budget Estimate |                 |                  | Actual Outturn  |                 |                  | Deviation       | Percentage   |
|--------------|-----------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|--------------|
|              | Revenue Voted   | Revenue Charged | Total            | Revenue Voted   | Revenue Charged | Total            |                 |              |
| 35.          | 182.43          | 0.00            | 182.43           | 175.84          | 0.00            | 175.84           | -6.59           | -3.61        |
| 36.          | 300.1           | 0.00            | 300.10           | 289.49          | 0.00            | 289.49           | -10.61          | -3.54        |
| 37.          | 796.14          | 282.50          | 1078.64          | 750.80          | 278.87          | 1029.67          | -48.97          | -4.54        |
| 38.          | 622.33          | 0.06            | 622.39           | 607.16          | 0.04            | 607.20           | -15.19          | -2.44        |
| 39.          | 28.63           | 0.05            | 28.68            | 22.04           | 0.00            | 22.04            | -6.64           | -23.15       |
| 40.          | 223.34          | 0.00            | 223.34           | 138.93          | 0.00            | 138.93           | -84.41          | -37.79       |
| 41.          | 859.52          | 2.50            | 862.02           | 876.05          | 0.45            | 876.50           | 14.48           | 1.68         |
| 42.          | 992.63          | 0.01            | 992.64           | 615.87          | 0.00            | 615.87           | -376.77         | -37.96       |
| <b>Total</b> | <b>95606.62</b> | <b>23439.75</b> | <b>119046.37</b> | <b>90502.11</b> | <b>23235.70</b> | <b>113737.81</b> | <b>-5308.56</b> | <b>-4.46</b> |

Source: Appropriation Accounts

**Appendix 3.2**

(Referred to in paragraph 3.1.3.1)

**Budget Estimates and Actual Outturn under Capital Section**

(₹ in crore)

| Grant No. | Budget Estimate |                 |          | Actual Outturn |                 |          | Deviation | Percentage |
|-----------|-----------------|-----------------|----------|----------------|-----------------|----------|-----------|------------|
|           | Capital Voted   | Capital Charged | Total    | Capital Voted  | Capital Charged | Total    |           |            |
| 1.        | 81.34           | 0               | 81.34    | 5.62           | 0.00            | 5.62     | -75.72    | -93.09     |
| 2.        | 6.83            | 0               | 6.83     | 4.66           | 0.00            | 4.66     | -2.17     | -31.77     |
| 3.        | 642.58          | 0               | 642.58   | 612.68         | 0.00            | 612.68   | -29.90    | -4.65      |
| 4.        | 25.78           | 0               | 25.78    | 0.00           | 0.00            | 0.00     | -25.78    | -100.00    |
| 5.        | 834.48          | 0               | 834.48   | 56.71          | 0.00            | 56.71    | -777.77   | -93.20     |
| 6.        | 17.00           | 0               | 17.00    | 3.18           | 0.00            | 3.18     | -13.82    | -81.29     |
| 7.        | 0.01            | 0               | 0.01     | 0.00           | 0.00            | 0.00     | -0.01     | -100.00    |
| 8.        | 40.40           | 59946.00        | 59986.40 | 27.90          | 58375.71        | 58403.61 | -1582.79  | -2.64      |
| 9.        | 876.35          | 0               | 876.35   | 876.35         | 0.00            | 876.35   | 0.00      | 0.00       |
| 10.       | 0.00            | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 11.       | 312.25          | 0               | 312.25   | 180.63         | 0.00            | 180.63   | -131.62   | -42.15     |
| 12.       | 296.76          | 0               | 296.76   | 106.62         | 0.00            | 106.62   | -190.14   | -64.07     |
| 13.       | 101.01          | 0               | 101.01   | 60.01          | 0.00            | 60.01    | -41.00    | -40.59     |
| 14.       | 0.00            | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 15.       | 1401.69         | 0               | 1401.69  | 1011.17        | 0.00            | 1011.17  | -390.52   | -27.86     |
| 16.       | 67.21           | 0               | 67.21    | 0.00           | 0.00            | 0.00     | -67.21    | -100.00    |
| 17.       | 3459.99         | 0               | 3459.99  | 2270.02        | 0.00            | 2270.02  | -1189.97  | -34.39     |
| 18.       | 0.40            | 0               | 0.40     | 0.00           | 0.00            | 0.00     | -0.40     | -100.00    |
| 19.       | 169.97          | 0               | 169.97   | 143.00         | 0.00            | 143.00   | -26.97    | -15.87     |
| 20.       | 66.40           | 0               | 66.40    | 65.73          | 0.00            | 65.73    | -0.67     | -1.01      |
| 21.       | 1497.30         | 0               | 1497.30  | 744.37         | 0.00            | 744.37   | -752.93   | -50.29     |
| 22.       | 3.10            | 0               | 3.10     | 3.10           | 0.00            | 3.10     | 0.00      | 0.00       |
| 23.       | 597.27          | 0               | 597.27   | 297.88         | 0.00            | 297.88   | -299.39   | -50.13     |
| 24.       | 11.87           | 0               | 11.87    | 6.00           | 0.00            | 6.00     | -5.87     | -49.45     |
| 25.       | 115.33          | 0               | 115.33   | 52.84          | 0.00            | 52.84    | -62.49    | -54.18     |
| 26.       | 0.00            | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 27.       | 166.23          | 0               | 166.23   | 53.90          | 0.00            | 53.90    | -112.33   | -67.58     |
| 28.       | 157.48          | 0               | 157.48   | 126.28         | 0.00            | 126.28   | -31.20    | -19.81     |
| 29.       | 43.16           | 0               | 43.16    | 22.11          | 0.00            | 22.11    | -21.05    | -48.77     |
| 30.       | 0.39            | 0               | 0.39     | 0.35           | 0.00            | 0.35     | -0.04     | -10.26     |
| 31.       | 1.02            | 0               | 1.02     | 0.68           | 0.00            | 0.68     | -0.34     | -33.33     |
| 32.       | 0.00            | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 33.       | 83.91           | 0               | 83.91    | 76.82          | 0.00            | 76.82    | -7.09     | -8.45      |
| 34.       | 30.27           | 0               | 30.27    | 0.07           | 0.00            | 0.07     | -30.20    | -99.77     |
| 35.       | 33.60           | 0               | 33.60    | 33.58          | 0.00            | 33.58    | -0.02     | -0.06      |



| Grant No.    | Budget Estimate |                 |                 | Actual Outturn |                 |                 | Deviation       | Percentage   |
|--------------|-----------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|--------------|
|              | Capital Voted   | Capital Charged | Total           | Capital Voted  | Capital Charged | Total           |                 |              |
| 36.          | 75.70           | 0               | 75.70           | 1.60           | 0.00            | 1.60            | -74.10          | -97.89       |
| 37.          | 0.00            | 0               | 0.00            | 0.00           | 0.00            | 0.00            | 0.00            | 0.00         |
| 38.          | 547.98          | 0               | 547.98          | 473.98         | 0.00            | 473.98          | -74.00          | -13.50       |
| 39.          | 1.71            | 0               | 1.71            | 0.00           | 0.00            | 0.00            | -1.71           | -100.00      |
| 40.          | 0.01            | 0               | 0.01            | 0.00           | 0.00            | 0.00            | -0.01           | -100.00      |
| 41.          | 1594.57         | 0               | 1594.57         | 599.81         | 0.00            | 599.81          | -994.76         | -62.38       |
| 42.          | 301.94          | 0               | 301.94          | 193.55         | 0.00            | 193.55          | -108.39         | -35.90       |
| <b>Total</b> | <b>13663.29</b> | <b>59946.00</b> | <b>73609.29</b> | <b>8111.20</b> | <b>58375.71</b> | <b>66486.91</b> | <b>-7122.38</b> | <b>-9.68</b> |

Source: Appropriation Accounts

**Appendix 3.3**

(Referred to in paragraph 3.1.3.2)

**Revised Estimates and Actual Outturn under Revenue Section**

(₹ in crore)

| Grant No. | Revised Estimate |                 |          | Actual Outturn |                 |          | Deviation | Percentage |
|-----------|------------------|-----------------|----------|----------------|-----------------|----------|-----------|------------|
|           | Revenue Voted    | Revenue Charged | Total    | Revenue Voted  | Revenue Charged | Total    |           |            |
| 1.        | 10767.06         | 0.52            | 10767.58 | 10516.91       | 0.47            | 10517.38 | -250.20   | -2.32      |
| 2.        | 554.26           | 0.01            | 554.27   | 542.99         | 0.00            | 542.99   | -11.28    | -2.04      |
| 3.        | 1093.61          | 0.03            | 1093.64  | 1075.14        | 0.02            | 1075.16  | -18.48    | -1.69      |
| 4.        | 79.73            | 0.00            | 79.73    | 78.30          | 0.00            | 78.30    | -1.43     | -1.79      |
| 5.        | 15114.82         | 0.66            | 15115.48 | 14300.52       | 0.60            | 14301.12 | -814.36   | -5.39      |
| 6.        | 150.17           | 0.00            | 150.17   | 126.34         | 0.00            | 126.34   | -23.83    | -15.87     |
| 7.        | 285.80           | 0.26            | 286.06   | 281.44         | 0.26            | 281.70   | -4.36     | -1.52      |
| 8.        | 18218.93         | 23100.01        | 41318.94 | 19017.44       | 22905.13        | 41922.57 | 603.63    | 1.46       |
| 9.        | 617.44           | 0.00            | 617.44   | 370.93         | 0.00            | 370.93   | -246.51   | -39.92     |
| 10.       | 317.70           | 0.00            | 317.70   | 287.74         | 14.18           | 301.92   | -15.78    | -4.97      |
| 11.       | 3981.27          | 0.39            | 3981.66  | 3700.52        | 0.28            | 3700.80  | -280.86   | -7.05      |
| 12.       | 8431.67          | 22.84           | 8454.51  | 8403.54        | 22.33           | 8425.87  | -28.64    | -0.34      |
| 13.       | 3506.03          | 0.40            | 3506.43  | 3448.51        | 0.20            | 3448.71  | -57.72    | -1.65      |
| 14.       | 247.46           | 0.00            | 247.46   | 228.40         | 0.00            | 228.40   | -19.06    | -7.70      |
| 15.       | 1114.98          | 0.34            | 1115.32  | 1068.07        | 0.26            | 1068.33  | -46.99    | -4.21      |
| 16.       | 27.87            | 0.00            | 27.87    | 27.49          | 0.00            | 27.49    | -0.38     | -1.36      |
| 17.       | 3201.96          | 0.00            | 3201.96  | 2623.73        | 0.00            | 2623.73  | -578.23   | -18.06     |
| 18.       | 42.59            | 11.48           | 54.07    | 40.93          | 11.04           | 51.97    | -2.10     | -3.88      |
| 19.       | 38.85            | 0.00            | 38.85    | 36.93          | 0.00            | 36.93    | -1.92     | -4.94      |
| 20.       | 8229.58          | 0.00            | 8229.58  | 8228.74        | 0.00            | 8228.74  | -0.84     | -0.01      |
| 21.       | 543.71           | 0.02            | 543.73   | 657.65         | 0.01            | 657.66   | 113.93    | 20.95      |
| 22.       | 1911.78          | 0.26            | 1912.04  | 1384.36        | 0.19            | 1384.55  | -527.49   | -27.59     |
| 23.       | 3107.70          | 0.19            | 3107.89  | 2295.07        | 0.19            | 2295.26  | -812.63   | -26.15     |
| 24.       | 33.16            | 0.00            | 33.16    | 31.97          | 0.00            | 31.97    | -1.19     | -3.59      |
| 25.       | 7238.69          | 0.10            | 7238.79  | 6849.69        | 0.00            | 6849.69  | -389.10   | -5.38      |
| 26.       | 58.76            | 0.93            | 59.69    | 56.97          | 0.46            | 57.43    | -2.26     | -3.79      |
| 27.       | 427.06           | 0.02            | 427.08   | 422.36         | 0.02            | 422.38   | -4.70     | -1.10      |
| 28.       | 41.26            | 0.00            | 41.26    | 38.96          | 0.00            | 38.96    | -2.30     | -5.57      |
| 29.       | 407.65           | 0.00            | 407.65   | 393.69         | 0.00            | 393.69   | -13.96    | -3.42      |
| 30.       | 75.03            | 0.49            | 75.52    | 73.86          | 0.40            | 74.26    | -1.26     | -1.67      |
| 31.       | 194.10           | 0.00            | 194.10   | 82.75          | 0.00            | 82.75    | -111.35   | -57.37     |
| 32.       | 221.35           | 0.30            | 221.65   | 208.32         | 0.30            | 208.62   | -13.03    | -5.88      |
| 33.       | 39.16            | 0.00            | 39.16    | 32.49          | 0.00            | 32.49    | -6.67     | -17.03     |
| 34.       | 108.53           | 0.00            | 108.53   | 93.18          | 0.00            | 93.18    | -15.35    | -14.14     |
| 35.       | 177.43           | 0.00            | 177.43   | 175.84         | 0.00            | 175.84   | -1.59     | -0.90      |

| Grant No.    | Revised Estimate |                 |                  | Actual Outturn  |                 |                  | Deviation       | Percentage   |
|--------------|------------------|-----------------|------------------|-----------------|-----------------|------------------|-----------------|--------------|
|              | Revenue Voted    | Revenue Charged | Total            | Revenue Voted   | Revenue Charged | Total            |                 |              |
| 36.          | 309.63           | 0.00            | 309.63           | 289.49          | 0.00            | 289.49           | -20.14          | -6.50        |
| 37.          | 796.14           | 282.49          | 1078.63          | 750.80          | 278.87          | 1029.67          | -48.96          | -4.54        |
| 38.          | 622.33           | 0.06            | 622.39           | 607.16          | 0.04            | 607.20           | -15.19          | -2.44        |
| 39.          | 28.64            | 0.00            | 28.64            | 22.04           | 0.00            | 22.04            | -6.60           | -23.04       |
| 40.          | 166.27           | 0.00            | 166.27           | 138.93          | 0.00            | 138.93           | -27.34          | -16.44       |
| 41.          | 859.52           | 1.75            | 861.27           | 876.05          | 0.45            | 876.50           | 15.23           | 1.77         |
| 42.          | 640.75           | 0.00            | 640.75           | 615.87          | 0.00            | 615.87           | -24.88          | -3.88        |
| <b>Total</b> | <b>94030.43</b>  | <b>23423.55</b> | <b>117453.98</b> | <b>90502.11</b> | <b>23235.70</b> | <b>113737.81</b> | <b>-3716.17</b> | <b>-3.16</b> |

Source: Appropriation Accounts and Demand for Grants 2023-24

**Appendix 3.4**

(Referred to in paragraph 3.1.3.2)

**Revised Estimates and Actual Outturn under Capital Section**

(₹ in crore)

| Grant No. | Revised Estimate |                 |          | Actual Outturn |                 |          | Deviation | Percentage |
|-----------|------------------|-----------------|----------|----------------|-----------------|----------|-----------|------------|
|           | Capital Voted    | Capital Charged | Total    | Capital Voted  | Capital Charged | Total    |           |            |
| 1.        | 80.26            | 0               | 80.26    | 5.62           | 0.00            | 5.62     | -74.64    | -93.00     |
| 2.        | 4.66             | 0               | 4.66     | 4.66           | 0.00            | 4.66     | 0.00      | 0.00       |
| 3.        | 642.57           | 0               | 642.57   | 612.68         | 0.00            | 612.68   | -29.89    | -4.65      |
| 4.        | 2.21             | 0               | 2.21     | 0.00           | 0.00            | 0.00     | -2.21     | -100.00    |
| 5.        | 133.06           | 0               | 133.06   | 56.71          | 0.00            | 56.71    | -76.35    | -57.38     |
| 6.        | 5.50             | 0               | 5.50     | 3.18           | 0.00            | 3.18     | -2.32     | -42.18     |
| 7.        | 0.00*            | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 8.        | 28.47            | 59946           | 59974.47 | 27.90          | 58375.71        | 58403.61 | -1570.86  | -2.62      |
| 9.        | 876.35           | 0               | 876.35   | 876.35         | 0.00            | 876.35   | 0.00      | 0.00       |
| 10.       | 0.00             | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 11.       | 312.25           | 0               | 312.25   | 180.63         | 0.00            | 180.63   | -131.62   | -42.15     |
| 12.       | 139.33           | 0               | 139.33   | 106.62         | 0.00            | 106.62   | -32.71    | -23.48     |
| 13.       | 61.01            | 0               | 61.01    | 60.01          | 0.00            | 60.01    | -1.00     | -1.64      |
| 14.       | 0.00             | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 15.       | 1165.39          | 0               | 1165.39  | 1011.17        | 0.00            | 1011.17  | -154.22   | -13.23     |
| 16.       | 67.21            | 0               | 67.21    | 0.00           | 0.00            | 0.00     | -67.21    | -100.00    |
| 17.       | 2801.52          | 0               | 2801.52  | 2270.02        | 0.00            | 2270.02  | -531.50   | -18.97     |
| 18.       | 0.00             | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 19.       | 136.48           | 0               | 136.48   | 143.00         | 0.00            | 143.00   | 6.52      | 4.78       |
| 20.       | 66.39            | 0               | 66.39    | 65.73          | 0.00            | 65.73    | -0.66     | -0.99      |
| 21.       | 951.29           | 0               | 951.29   | 744.37         | 0.00            | 744.37   | -206.92   | -21.75     |
| 22.       | 3.10             | 0               | 3.10     | 3.10           | 0.00            | 3.10     | 0.00      | 0.00       |
| 23.       | 400.42           | 0               | 400.42   | 297.88         | 0.00            | 297.88   | -102.54   | -25.61     |
| 24.       | 11.87            | 0               | 11.87    | 6.00           | 0.00            | 6.00     | -5.87     | -49.45     |
| 25.       | 114.77           | 0               | 114.77   | 52.84          | 0.00            | 52.84    | -61.93    | -53.96     |
| 26.       | 0.00             | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 27.       | 154.12           | 0               | 154.12   | 53.90          | 0.00            | 53.90    | -100.22   | -65.03     |
| 28.       | 148.97           | 0               | 148.97   | 126.28         | 0.00            | 126.28   | -22.69    | -15.23     |
| 29.       | 43.16            | 0               | 43.16    | 22.11          | 0.00            | 22.11    | -21.05    | -48.77     |
| 30.       | 0.39             | 0               | 0.39     | 0.35           | 0.00            | 0.35     | -0.04     | -10.26     |
| 31.       | 0.81             | 0               | 0.81     | 0.68           | 0.00            | 0.68     | -0.13     | -16.05     |
| 32.       | 0.00             | 0               | 0.00     | 0.00           | 0.00            | 0.00     | 0.00      | 0.00       |
| 33.       | 83.91            | 0               | 83.91    | 76.82          | 0.00            | 76.82    | -7.09     | -8.45      |
| 34.       | 0.31             | 0               | 0.31     | 0.07           | 0.00            | 0.07     | -0.24     | -77.42     |
| 35.       | 33.60            | 0               | 33.60    | 33.58          | 0.00            | 33.58    | -0.02     | -0.06      |

| Grant No.    | Revised Estimate |                 |                 | Actual Outturn |                 |                 | Deviation       | Percentage   |
|--------------|------------------|-----------------|-----------------|----------------|-----------------|-----------------|-----------------|--------------|
|              | Capital Voted    | Capital Charged | Total           | Capital Voted  | Capital Charged | Total           |                 |              |
| 36.          | 10.63            | 0               | 10.63           | 1.60           | 0.00            | 1.60            | -9.03           | -84.95       |
| 37.          | 0.00             | 0               | 0.00            | 0.00           | 0.00            | 0.00            | 0.00            | 0.00         |
| 38.          | 506.91           | 0               | 506.91          | 473.98         | 0.00            | 473.98          | -32.93          | -6.50        |
| 39.          | 1.40             | 0               | 1.40            | 0.00           | 0.00            | 0.00            | -1.40           | -100.00      |
| 40.          | 0.01             | 0               | 0.01            | 0.00           | 0.00            | 0.00            | -0.01           | -100.00      |
| 41.          | 704.43           | 0               | 704.43          | 599.81         | 0.00            | 599.81          | -104.62         | -14.85       |
| 42.          | 232.58           | 0               | 232.58          | 193.55         | 0.00            | 193.55          | -39.03          | -16.78       |
| <b>Total</b> | <b>9925.34</b>   | <b>59946.00</b> | <b>69871.34</b> | <b>8111.20</b> | <b>58375.71</b> | <b>66486.91</b> | <b>-3384.43</b> | <b>-4.84</b> |

Source: Appropriation Accounts and Demand for Grants 2023-24.

\* Considered as ₹ 0.00 crore as the revised provision of only ₹ 1,000 was made.

**Appendix 3.5**

(Referred to in paragraph 3.3.1)

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

(₹ in crore)

| Sr. No.      | Number and Name of grant     | Expenditure without provision | Head of Account   |
|--------------|------------------------------|-------------------------------|---|
| 1.           | 08-Finance                   | 1.98                          | 2071-01-109-01-Pension to Employees of State aided Educational Institutions (Schools)   |
| 2.           |                              | 34.85                         | 2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness   |
| 3.           |                              | 27.37                         | 2049-01-131-01-Interest on Internal Debt.   |
| 4.           |                              | 14.90                         | 2049-05-105-03-Interest on General Reserve Fund (SDMF)  |
| 5.           | 09-Food and Supplies         | 30.70                         | 3456-00-190-04-01-Repayment of Loans of various Banks   |
| 6.           | 11-Health and Family Welfare | 8.82                          | 2210-06-101-26-01-National TB Control Programme   |
| 7.           |                              | 1.27                          | 2210-06-101-26-02-National Viral Hepatitis Control Programme (NVHCP)  |
| 8.           |                              | 5.25                          | 2210-06-789-18-01-National TB Control Programme   |
| 9.           |                              | 3.17                          | 2210-06-789-18-02-National Viral Hepatitis Control Programme (NVHCP)  |
| 10.          |                              | 21.47                         | 2211-00-109-01-01-Routine Immunization Programme under NRHM   |
| 11.          |                              | 1.56                          | 2211-00-109-01-02-Pulse Polio Programme under NRHM  |
| 12.          |                              | 10.29                         | 2211-00-789-09-01-Routine Immunization Programme under NRHM   |
| 13.          |                              | 22.07                         | 4711-03-103-69-06-Laying of Pipe, Concrete Side Lining, Bed to Drain out Flood/Rainy Water of Adjoining Colonies of Patiala City and Widening of Road |
| 14.          | 17- Local Government         | 34.24                         | 4217-60-051-20-Building Fiscal and Institutional Resilience for Growth of Punjab (World Bank Assisted)  |
| 15.          | 21-Public Works              | 106.84                        | 3054-80-797-01-Amount transferred to Subvention from Central Road Fund  |
| 16.          | 29-Transport                 | 40.00                         | 3055-00-190-05-02-Payment of MVT/ SRT/Token Tax/Passenger Tax   |
| <b>Total</b> |                              | <b>364.78</b>                 |   |

Source: Appropriation Accounts

**Appendix 3.6***(Referred to in paragraph 3.3.3)***Statement showing cases where supplementary provisions  
(exceeding ₹ one crore in each case) proved unnecessary***(₹ in crore)*

| <b>Sr. No.</b>           | <b>Number and Name of grant</b>              | <b>Original provision</b> | <b>Supplementary provision</b> | <b>Actual expenditure</b> | <b>Savings out of original Provision</b> |
|--------------------------|--|---------------------------|--------------------------------|---------------------------|--|
| <b>1</b>                 | <b>2</b>                                     | <b>3</b>                  | <b>4</b>                       | <b>5</b>                  | <b>6 (3-5)</b>                           |
| <b>A-Revenue (Voted)</b> |  |                           |                                |                           |  |
| 1.                       | 02-Animal Husbandry and Fisheries            | 552.74                    | 1.28                           | 542.99                    | 9.75                                     |
| 2.                       | 5-Education                                  | 14374.35                  | 768.33                         | 14300.52                  | 73.83                                    |
| 3.                       | 17- Local Government                         | 3237.81                   | 3.49                           | 2623.73                   | 614.08                                   |
| 4.                       | 22- Revenue and Rehabilitation               | 1884.86                   | 99.00                          | 1384.36                   | 500.50                                   |
| 5.                       | 23-Rural Development and Panchayats          | 2405.43                   | 702.29                         | 2295.07                   | 110.36                                   |
| 6.                       | 29- Transport                                | 396.21                    | 8.20                           | 393.69                    | 2.52                                     |
| 7.                       | 31- Employment                               | 168.81                    | 28.29                          | 82.75                     | 86.06                                    |
| 8.                       | 36- Jails                                    | 295.52                    | 4.58                           | 289.49                    | 6.03                                     |
| 9.                       | 39- Printing and Stationery                  | 27.07                     | 1.56                           | 22.05                     | 5.02                                     |
| 10.                      | 42- Welfare of SC, ST, OBC and Minorities    | 946.69                    | 45.94                          | 615.88                    | 330.81                                   |
| <b>Total</b>             |  | <b>24289.49</b>           | <b>1662.96</b>                 | <b>22550.53</b>           | <b>1738.96</b>                           |
| <b>B-Capital (Voted)</b> |  |                           |                                |                           |  |
| 11.                      | 01- Agriculture                              | 8.36                      | 72.97                          | 5.62                      | 2.74                                     |
| 12.                      | 16- Labour                                   | 0.00                      | 67.21                          | 0.00                      | 0  |
| 13.                      | 17- Local Government                         | 3098.19                   | 361.80                         | 2270.02                   | 828.17                                   |
| 14.                      | 24- Science, Technology and Environment      | 8.12                      | 3.76                           | 6.00                      | 2.12                                     |
| 15.                      | 25- Social Security, Women and Child Welfare | 105.40                    | 9.93                           | 52.84                     | 52.56                                    |

| <b>Sr. No.</b>     | <b>Number and Name of grant</b>          | <b>Original provision</b> | <b>Supplementary provision</b> | <b>Actual expenditure</b> | <b>Savings out of original Provision</b> |
|--------------------|--|---------------------------|--------------------------------|---------------------------|--|
| <b>1</b>           | <b>2</b>                                 | <b>3</b>                  | <b>4</b>                       | <b>5</b>                  | <b>6 (3-5)</b>                           |
| 16.                | 27-Technical Education and Training      | 131.84                    | 34.39                          | 53.90                     | 77.94                                    |
| 17.                | 42-Welfare of SC, ST, OBC and Minorities | 265.47                    | 36.47                          | 193.55                    | 71.92                                    |
| <b>Total</b>       |  | <b>3617.38</b>            | <b>586.53</b>                  | <b>2581.93</b>            | <b>1035.45</b>                           |
| <b>Grand Total</b> |  | <b>27906.87</b>           | <b>2249.49</b>                 | <b>25132.46</b>           | <b>2774.41</b>                           |

Source: Appropriation Accounts



### Appendix 3.7

(Referred to in paragraph 3.3.3)

#### Statement showing cases where supplementary provisions (exceeding ₹ one crore in each case) proved excessive

(₹ in crore)

| Sr. No.                    | Number and Name of grant                     | Original provision | Supplementary provision | Total budget    | Actual expenditure | Excessive supplementary provision (savings) |
|----------------------------|--|--------------------|-------------------------|-----------------|--------------------|---|
| 1                          | 2  | 3                  | 4                       | 5 (3+4)         | 6                  | 7 (5-6)                                     |
| <b>A-Revenue (Voted)</b>   |  |                    |                         |                 |                    |   |
| 1.                         | 01- Agriculture                              | 9389.64            | 1680.09                 | 11069.73        | 10516.91           | 552.82                                      |
| 2.                         | 03-Co-operation                              | 835.30             | 261.27                  | 1096.57         | 1075.14            | 21.43                                       |
| 3.                         | 12-Home Affairs                              | 7943.06            | 489.66                  | 8432.72         | 8403.54            | 29.18                                       |
| 4.                         | 13-Industries                                | 3062.11            | 443.92                  | 3506.03         | 3448.51            | 57.52                                       |
| 5.                         | 18-Personnel                                 | 30.04              | 13.59                   | 43.63           | 40.93              | 2.70  |
| 6.                         | 20-Power                                     | 6399.97            | 1830.26                 | 8230.23         | 8228.74            | 1.49  |
| 7.                         | 25- Social Security, Women and Child Welfare | 6119.54            | 1139.15                 | 7258.69         | 6849.69            | 409.00                                      |
| 8.                         | 26- State Legislature                        | 55.50              | 3.26                    | 58.76           | 56.97              | 1.79  |
| 9.                         | 30- Vigilance                                | 71.55              | 3.48                    | 75.03           | 73.86              | 1.17  |
| 10.                        | 35- Housing and Urban Development            | 71.11              | 111.32                  | 182.43          | 175.84             | 6.59  |
| 11.                        | 37- Law and Justice                          | 652.49             | 143.65                  | 796.14          | 750.80             | 45.34                                       |
| 12.                        | 38- Medical Education and Research           | 593.51             | 28.82                   | 622.33          | 607.16             | 15.17                                       |
| <b>Total</b>               |  | <b>35223.82</b>    | <b>6148.47</b>          | <b>41372.29</b> | <b>40228.09</b>    | <b>1144.20</b>                              |
| <b>B-Revenue (Charged)</b> |  |                    |                         |                 |                    |   |
| 13.                        | 08- Finance                                  | 21122.31           | 1977.70                 | 23100.01        | 22905.13           | 194.88                                      |
| 14.                        | 37- Law and Justice                          | 182.62             | 99.87                   | 282.49          | 278.87             | 3.62  |
| <b>Total</b>               |  | <b>21304.93</b>    | <b>2077.57</b>          | <b>23382.50</b> | <b>23184.00</b>    | <b>198.50</b>                               |
| <b>C-Capital (Voted)</b>   |  |                    |                         |                 |                    |   |
| 15.                        | 03- Co-operation                             | 334.85             | 307.72                  | 642.57          | 612.68             | 29.89                                       |

| Sr. No.                    | Number and Name of grant           | Original provision | Supplementary provision | Total budget     | Actual expenditure | Excessive supplementary provision (savings) |
|----------------------------|------------------------------------|--------------------|-------------------------|------------------|--------------------|---|
| 1                          | 2                                  | 3                  | 4                       | 5 (3+4)          | 6                  | 7 (5-6)                                     |
| 16.                        | 11- Health and Family Welfare      | 103.97             | 208.28                  | 312.25           | 180.63             | 131.62                                      |
| 17.                        | 28- Tourism and Cultural Affairs   | 113.11             | 44.37                   | 157.48           | 126.28             | 31.20                                       |
| 18                         | 29- Transport                      | 3.50               | 39.66                   | 43.16            | 22.11              | 21.05                                       |
| 19.                        | 33- Governance Reforms             | 9.28               | 74.63                   | 83.91            | 76.82              | 7.09  |
| 20.                        | 38- Medical Education and Research | 439.53             | 108.45                  | 547.98           | 473.97             | 74.01                                       |
| <b>Total</b>               |                                    | <b>1004.24</b>     | <b>783.11</b>           | <b>1787.35</b>   | <b>1492.49</b>     | <b>294.86</b>                               |
| <b>D-Capital (Charged)</b> |                                    |                    |                         |                  |                    |   |
| 21.                        | 08- Finance                        | 35946.37           | 23999.63                | 59946.00         | 58375.71           | 1570.29                                     |
| <b>Total</b>               |                                    | <b>35946.37</b>    | <b>23999.63</b>         | <b>59946.00</b>  | <b>58375.71</b>    | <b>1570.29</b>                              |
| <b>Grand Total</b>         |                                    | <b>93479.36</b>    | <b>33008.78</b>         | <b>126488.14</b> | <b>123280.29</b>   | <b>3207.85</b>                              |

Source: Appropriation Accounts

### Appendix 3.8

(Referred to in paragraph 3.3.4)

#### Injudicious/unnecessary re-appropriation of funds (where amount of re-appropriation and savings/excess exceeded ₹ one crore in each case)

(₹ in crore)

| Sr. No.                                       | Head of Account  | Original grant | Supplementary grant | Re-appropriation | Total   | Expenditure | Savings(-)/ Excess(+) |
|---|--|----------------|---------------------|------------------|---------|-------------|-----------------------|
| <b>Grant No. 05- Education</b>                |  |                |                     |                  |         |             |                       |
| 1.  | 2202-02-789-36-Samagra Shiksha Abhiyan-01- Assistance to Samagra Shiksha Abhiyan   | 261.30         | 4.18                | 3.17             | 268.65  | 169.48      | -99.17                |
| 2.  | 2202-01-112-01-Mid Day Meal  | 179.74         | 0                   | -5.73            | 174.01  | 182.23      | +8.22                 |
| 3.  | 2202-01-789-02 Mid Day Meal  | 293.26         | 0                   | -9.34            | 283.92  | 297.33      | +13.41                |
| 4.  | 4202-01-789-26-Upgradation of Infrastructure in Government Schools   | 0.68           | 0                   | 1.13             | 1.81    | 0           | -1.81                 |
| <b>Grant No. 08-Finance</b>                   |  |                |                     |                  |         |             |                       |
| 5.  | 2071-01-111-01-Pensions to Legislators   | 50.00          | 0                   | -14.00           | 36.00   | 37.12       | +1.12                 |
| 6.  | 2075-00-190-01-Assistance to Punjab Infrastructure Development Board   | 1279.36        | 0.18                | -822.80          | 456.74  | 808.19      | +351.45               |
| <b>Grant No. 10-General Administration</b>    |  |                |                     |                  |         |             |                       |
| 7.  | 2235-60-107-01-Pension and Other benefits to the Freedom Fighters and their Wards  | 16.03          | 0                   | -10.97           | 5.06    | 11.58       | +6.52                 |
| <b>Grant No. 11-Health and Family Welfare</b> |  |                |                     |                  |         |             |                       |
| 8.  | 2210-01-190-02-02-COVID-19 Emergency Response and Health System Preparedness Package   | 331.48         | 0                   | -330.48          | 1.00    | 12.08       | +11.08                |
| 9.  | 4210-01-110-55-Punjab Urban Infrastructure   | 26.52          | 208.28              | 54.72            | 289.52  | 158.02      | -131.50               |
| <b>Grant No. 12-Home Affairs</b>              |  |                |                     |                  |         |             |                       |
| 10.   | 2055-00-104-01-Special Police  | 1497.68        | 130.30              | -3.62            | 1624.36 | 1635.02     | +10.66                |
| <b>Grant No. 15- Water Resources</b>          |  |                |                     |                  |         |             |                       |
| 11.   | 4711-03-103-69-01-Channelisation/Lining of Sukhna Choe from Zirakpur-Kalka Road Bridge to Punjab and UT boundary RD 19800-26800                  | 0.01           | 0                   | 32.31            | 32.32   | 0           | -32.32                |
| <b>Grant No. 17- Local Government</b>         |  |                |                     |                  |         |             |                       |
| 12.   | 3604-00-200-28-Grants-in-aid to Urban Local Bodies as per recommendations of 15th Central Finance Commission-01-General Basic Grant              | 771.96         | 0                   | 201.00           | 972.96  | 427.75      | -545.21               |
| 13.   | 2216-02-800-01-Pradhan Mantri Awas Yojana Housing for all (Urban)-02-Capacity Building   | 5.44           | 0                   | -2.77            | 2.67    | 16.15       | +13.48                |
| 14.   | 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 | 200.00         | 0                   | -40.00           | 160.00  | 232.07      | +72.07                |
| 15.   | 4217-60-14-Mission for Development of 100 Smart Cities-04-Smart City Ludhiana  | 270.99         | 78.70               | 84.01            | 433.70  | 277.00      | -156.70               |

| Sr. No.  | Head of Account  | Original grant | Supplementary grant | Re-appropriation | Total          | Expenditure    | Savings(-)/ Excess(+) |
|--|--|----------------|---------------------|------------------|----------------|----------------|-----------------------|
| 16.  | 4217-60-789-11-Municipal Development Fund  | 50.00          | 0                   | 32.80            | 82.80          | 33.28          | -49.52                |
| <b>Grant No. 21- Public Works</b>                            |  |                |                     |                  |                |                |                       |
| 17.  | 5054-03-101-Bridges  | 9.00           | 0                   | 9.00             | 18.00          | 3.50           | -14.50                |
| 18.  | 5054-03-337-47-Construction of Roads and Bridges-05-Construction of Rural Roads and Bridges Project under Rural Infrastructure Development Fund-XXVI (State Share) | 5.00           | 0                   | 1.00             | 6.00           | 4.18           | -1.82                 |
| <b>Grant No. 23-Rural Development and Panchayats</b>         |  |                |                     |                  |                |                |                       |
| 19.  | 3604-00-200-29-Grants-In-Aid to PRI's as per Recommendations of 15th Central Finance Commission-04-Tied Grant  | 637.20         | 267.37              | 40.43            | 945.00         | 626.40         | -318.60               |
| <b>Grant No. 24-Science, Technology and Environment</b>      |  |                |                     |                  |                |                |                       |
| 20.  | 5425-00-600-02-Bio-Technology Incubator-Agriculture Food Testing Laboratories  | 3.07           | 3.76                | 2.17             | 9.00           | 6.00           | -3.00                 |
| <b>Grant No. 25-Social Security, Women and Child Welfare</b> |  |                |                     |                  |                |                |                       |
| 21.  | 2235-02-103-29-Setting up One Stop Centre in Punjab  | 0              | 10.65               | 3.15             | 13.80          | 0              | -13.80                |
| 22.  | 4235-02-102-06-Integrated Child Protection Scheme (ICPS)   | 1.75           | 1.97                | 1.32             | 5.04           | 1.15           | -3.89                 |
| 23.  | 4235-02-789-04-Integrated Child Protection Scheme  | 1.75           | 1.97                | 1.32             | 5.04           | 1.15           | -3.89                 |
| <b>Grant No. 27- Technical Education and Training</b>        |  |                |                     |                  |                |                |                       |
| 24.  | 4250-0-789-10-New and Upgradation of Industrial Training Institutes/Skill Development Centres  | 13.79          | 10.89               | 2.88             | 27.56          | 10.17          | -17.39                |
| 25.  | 4250-00-800-03-Upgradation of Infrastructure Machinery-Equipment and Construction of New Buildings for Existing Government Industrial Training Institutes          | 6.80           | 0.68                | 23.12            | 30.60          | 1.56           | -29.04                |
| 26.  | 4250-00-800-21-Industrial Training Institutes/Skill Development Centres-01-Opening of New ITIs in State of Punjab  | 24.82          | 11.58               | 11.56            | 47.96          | 21.82          | -26.14                |
| 27.  | 4250-00-800-21-Industrial Training institutes/Skill Development Centres-02-Upgradation of Existing ITI's   | 3.33           | 0                   | 7.28             | 10.61          | 0              | -10.61                |
| <b>Grant No. 28- Tourism and Culture Affairs</b>             |  |                |                     |                  |                |                |                       |
| 28.  | 4202-04-106-11-Setting up of Memorials of Ghallugharas and Other Art Academies   | 50.00          | 44.37               | 5.63             | 100.00         | 79.69          | -20.31                |
| <b>Grant No. 31- Employment</b>                              |  |                |                     |                  |                |                |                       |
| 29.  | 2501-06-102-01-Assistance to Punjab Skill Development Mission Society01-Deen Dayal Upadhayay Grameen Kaushal Yojana  | 25.00          | 8.56                | 30.77            | 64.33          | 14.11          | -50.22                |
| <b>Total</b>   |  | <b>6015.96</b> | <b>783.44</b>       | <b>-690.94</b>   | <b>6108.46</b> | <b>5067.03</b> | <b>-1041.43</b>       |

Source: Appropriation Accounts

### Appendix 3.9

(Referred to in paragraph 3.3.5)

#### Details of grants having large savings excluding surrenders (exceeding ₹ 100 crore) during the year 2022-23

(₹ in crore)

| Sr. No.                            | Number and Name of grant                    | Total budget provision | Actual expenditure | Savings         | Surrender      | Savings excluding surrender |
|------------------------------------|---|------------------------|--------------------|-----------------|----------------|-----------------------------|
| 1                                  | 2   | 3                      | 4                  | 5 (3-4)         | 6              | 7 (5-6)                     |
| <b>Revenue (Voted)</b>             |   |                        |                    |                 |                |                             |
| 1.                                 | 01- Agriculture                             | 11069.73               | 10516.91           | 552.82          | 302.67         | 250.15                      |
| 2.                                 | 05-Education                                | 15142.68               | 14300.52           | 842.16          | 120.25         | 721.91                      |
| 3.                                 | 09- Food and Supplies                       | 797.28                 | 370.93             | 426.35          | 211.64         | 214.71                      |
| 4.                                 | 11-Health and Family Welfare                | 4626.84                | 3700.52            | 926.32          | 597.10         | 329.22                      |
| 5.                                 | 17-Local Government                         | 3241.30                | 2623.73            | 617.57          | 35.84          | 581.73                      |
| 6.                                 | 22-Revenue and Rehabilitation               | 1983.86                | 1384.36            | 599.50          | 0              | 599.50                      |
| 7.                                 | 23-Rural Development and Panchayats         | 3107.72                | 2295.07            | 812.65          | 0              | 812.65                      |
| 8.                                 | 25-Social Security, Women and Child Welfare | 7258.69                | 6849.69            | 409.00          | 20.00          | 389.00                      |
| 9.                                 | 31- Employment                              | 197.10                 | 82.75              | 114.35          | 5.49           | 108.86                      |
| <b>Total</b>                       |   | <b>47425.20</b>        | <b>42124.48</b>    | <b>5300.72</b>  | <b>1292.99</b> | <b>4007.73</b>              |
| <b>Revenue (Charged)</b>           |   |                        |                    |                 |                |                             |
| 10.                                | 08- Finance                                 | 23100.01               | 22905.13           | 194.88          | 0              | 194.88                      |
| <b>Total</b>                       |   | <b>23100.01</b>        | <b>22905.13</b>    | <b>194.88</b>   | <b>0</b>       | <b>194.88</b>               |
| <b>Capital (Voted)</b>             |   |                        |                    |                 |                |                             |
| 11.                                | 11-Health and Family Welfare                | 312.25                 | 180.63             | 131.62          | 0              | 131.62                      |
| 12.                                | 15-Water Resources                          | 1401.69                | 1011.17            | 390.52          | 236.29         | 154.23                      |
| 13.                                | 17-Local Government                         | 3459.99                | 2270.02            | 1189.97         | 296.67         | 893.30                      |
| 14.                                | 21-Public Works                             | 1497.30                | 744.37             | 752.93          | 546.26         | 206.67                      |
| 15.                                | 23-Rural Development and Panchayats         | 597.27                 | 297.88             | 299.39          | 196.85         | 102.54                      |
| 16.                                | 27-Technical Education and Training         | 166.23                 | 53.90              | 112.33          | 12.11          | 100.22                      |
| 17.                                | 41-Water Supply and Sanitation              | 1594.57                | 599.81             | 994.76          | 890.14         | 104.62                      |
| 18.                                | 42- Welfare of SC, ST, OBC and Minorities   | 301.95                 | 193.55             | 108.40          | 0              | 108.40                      |
| <b>Total</b>                       |   | <b>9331.25</b>         | <b>5351.33</b>     | <b>3979.92</b>  | <b>2178.32</b> | <b>1801.60</b>              |
| <b>Capital (Charged)</b>           |   |                        |                    |                 |                |                             |
| 19.                                | 08- Finance                                 | 59946.00               | 58375.71           | 1570.29         | 0              | 1570.29                     |
| <b>Total</b>                       |   | <b>59946.00</b>        | <b>58375.71</b>    | <b>1570.29</b>  | <b>0</b>       | <b>1570.29</b>              |
| <b>G Total (Revenue + Capital)</b> |   | <b>139802.46</b>       | <b>128756.65</b>   | <b>11045.81</b> | <b>3471.31</b> | <b>7574.50</b>              |

Source: Appropriation Accounts

**Appendix 3.10***(Referred to in paragraph 3.3.5)***Details of grants having persistent savings  
(exceeding ₹ 100 crore) during the years 2020-2023***(₹ in crore)*

| Sr. No.            | Name of Grant                               | 2020-21  | 2021-22  | 2022-23 |
|--------------------|---|----------|----------|---------|
| <b>Revenue (V)</b> |   |          |          |         |
| 1.                 | 01-Agriculture                              | 4354.29  | 1699.60  | 552.82  |
| 2.                 | 05-Education                                | 880.87   | 1050.15  | 842.16  |
| 3.                 | 11-Health and Family Welfare                | 382.09   | 854.86   | 926.32  |
| 4.                 | 17-Local Government                         | 358.44   | 846.79   | 617.57  |
| 5.                 | 22-Revenue and Rehabilitation               | 874.68   | 189.68   | 599.50  |
| 6.                 | 23-Rural Development and Panchayats         | 925.85   | 952.76   | 812.65  |
| 7.                 | 25-Social Security, Women and Child Welfare | 443.25   | 612.95   | 409.00  |
| 8.                 | 31-Employment                               | 149.96   | 343.78   | 114.35  |
| 9.                 | 42-Welfare of SC, ST, OBC and Minorities    | 575.05   | 570.62   | 376.75  |
| <b>Revenue (C)</b> |   |          |          |         |
| 10.                | 08-Finance                                  | 435.99   | 356.99   | 194.87  |
| <b>Capital (V)</b> |   |          |          |         |
| 11.                | 15-Water Resources                          | 555.93   | 1154.50  | 390.52  |
| 12.                | 17-Local Government                         | 751.64   | 1930.85  | 1189.97 |
| 13.                | 21-Public Works                             | 791.33   | 606.67   | 752.93  |
| 14.                | 23-Rural Development and Panchayats         | 1285.20  | 1368.49  | 299.39  |
| 15.                | 41-Water Supply and Sanitation              | 689.62   | 811.17   | 994.76  |
| <b>Capital (C)</b> |   |          |          |         |
| 16.                | 08-Finance                                  | 13294.32 | 29234.36 | 1570.29 |

*Source: Appropriation Accounts*

### Appendix 3.11

(Referred to in paragraph 3.3.5)

#### Grant-wise utilisation and savings

(₹ in crore)

| Sr. No.      | Grant No. | Total Budget    | Total Expenditure | Savings        | Utilisation (Per cent) | Range of utilisation (Per cent) |
|--------------|-----------|-----------------|-------------------|----------------|------------------------|---------------------------------|
| 1.           | 16        | 98.08           | 27.49             | 70.59          | 28.03                  | 10 to 30                        |
| <b>Total</b> |           | <b>98.08</b>    | <b>27.49</b>      | <b>70.59</b>   | <b>28.03</b>           |                                 |
| 2.           | 31        | 198.12          | 83.43             | 114.69         | 42.11                  | 30 to 50                        |
| <b>Total</b> |           | <b>198.12</b>   | <b>83.43</b>      | <b>114.69</b>  | <b>42.11</b>           |                                 |
| 3.           | 4         | 130.84          | 78.30             | 52.54          | 59.84                  | 50 to 70                        |
| 4.           | 6         | 220.08          | 129.52            | 90.56          | 58.85                  |                                 |
| 5.           | 21        | 2102.12         | 1402.03           | 700.09         | 66.70                  |                                 |
| 6.           | 22        | 1987.26         | 1387.65           | 599.61         | 69.83                  |                                 |
| 7.           | 23        | 3705.18         | 2593.14           | 1112.04        | 69.99                  |                                 |
| 8.           | 28        | 303.83          | 165.24            | 138.59         | 54.39                  |                                 |
| 9.           | 34        | 180.55          | 93.25             | 87.30          | 51.65                  |                                 |
| 10.          | 40        | 223.35          | 138.93            | 84.42          | 62.20                  |                                 |
| 11.          | 41        | 2456.59         | 1476.31           | 980.28         | 60.10                  |                                 |
| 12.          | 42        | 1294.58         | 809.42            | 485.16         | 62.52                  |                                 |
| <b>Total</b> |           | <b>12604.38</b> | <b>8273.79</b>    | <b>4330.59</b> |                        |                                 |
| 13.          | 5         | 15977.83        | 14357.83          | 1620.00        | 89.86                  |                                 |
| 14.          | 9         | 1673.63         | 1247.28           | 426.35         | 74.53                  |                                 |
| 15.          | 11        | 4939.62         | 3881.43           | 1058.19        | 78.58                  |                                 |
| 16.          | 14        | 292.13          | 228.40            | 63.73          | 78.18                  |                                 |
| 17.          | 15        | 2547.46         | 2079.50           | 467.96         | 81.63                  |                                 |
| 18.          | 17        | 6701.29         | 4893.75           | 1807.54        | 73.03                  |                                 |
| 19.          | 19        | 222.84          | 179.93            | 42.91          | 80.74                  |                                 |
| 20.          | 24        | 44.73           | 37.97             | 6.76           | 84.89                  |                                 |
| 21.          | 27        | 675.29          | 476.28            | 199.01         | 70.53                  |                                 |
| 22.          | 32        | 251.43          | 208.62            | 42.81          | 82.97                  |                                 |
| 23.          | 33        | 139.57          | 109.31            | 30.26          | 78.32                  |                                 |
| 24.          | 36        | 375.80          | 291.09            | 84.71          | 77.46                  |                                 |
| 25.          | 39        | 30.39           | 22.04             | 8.35           | 72.52                  |                                 |
| <b>Total</b> |           | <b>33872.01</b> | <b>28013.43</b>   | <b>5858.58</b> |                        |                                 |
| 26.          | 1         | 11151.59        | 10523.00          | 628.59         | 94.36                  | 90 to 100                       |
| 27.          | 2         | 560.86          | 547.65            | 13.21          | 97.64                  |                                 |
| 28.          | 3         | 1739.18         | 1687.84           | 51.34          | 97.05                  |                                 |
| 29.          | 7         | 290.28          | 281.70            | 8.58           | 97.05                  |                                 |
| 30.          | 8         | 100698.20       | 100326.18         | 372.02         | 99.63                  |                                 |
| 31.          | 10        | 308.42          | 301.92            | 6.50           | 97.89                  |                                 |
| 32.          | 12        | 8752.31         | 8532.49           | 219.82         | 97.49                  |                                 |
| 33.          | 13        | 3607.44         | 3508.72           | 98.72          | 97.26                  |                                 |

| Sr. No.      | Grant No. | Total Budget     | Total Expenditure | Savings        | Utilisation (Per cent) | Range of utilisation (Per cent) |
|--------------|-----------|------------------|-------------------|----------------|------------------------|---------------------------------|
| 34.          | 18        | 55.60            | 51.97             | 3.63           | 93.45                  |                                 |
| 35.          | 20        | 8296.63          | 8294.47           | 2.16           | 99.97                  |                                 |
| 36.          | 25        | 7374.12          | 6902.53           | 471.59         | 93.60                  |                                 |
| 37.          | 26        | 59.92            | 57.43             | 2.49           | 95.84                  |                                 |
| 38.          | 29        | 447.57           | 415.80            | 31.77          | 92.90                  |                                 |
| 39.          | 30        | 75.91            | 74.61             | 1.30           | 98.29                  |                                 |
| 40.          | 35        | 216.03           | 209.42            | 6.61           | 96.94                  |                                 |
| 41.          | 37        | 1078.64          | 1029.67           | 48.97          | 95.46                  |                                 |
| 42.          | 38        | 1170.37          | 1081.18           | 89.19          | 92.38                  |                                 |
| <b>Total</b> |           | <b>145883.07</b> | <b>143826.58</b>  | <b>2056.49</b> |                        |                                 |

Source: Appropriation Accounts



### Appendix 3.12

(Referred to in paragraph 3.3.5)

#### Details of Appropriations/Grants in which savings (exceeding ₹ one crore in each case) not surrendered at all

(₹ in crore)

| Sr. No.                      | Number and Name of Grant                 | Revenue/<br>Capital | Total Grant<br>Appropriation | Actual<br>expenditure | Savings<br>6 (4-5) |
|------------------------------|--|---------------------|------------------------------|-----------------------|--------------------|
| 1                            | 2  | 3                   | 4                            | 5                     | 6 (4-5)            |
| <b>Voted Grant</b>           |  |                     |                              |                       |                    |
| 1.                           | 02-Animal Husbandry and Fisheries        | Revenue             | 554.02                       | 542.99                | 11.03              |
| 2.                           | 03-Co-operation                          | Revenue             | 1096.57                      | 1075.14               | 21.43              |
|                              |  | Capital             | 642.57                       | 612.67                | 29.90              |
| 3.                           | 11-Health and Family Welfare             | Capital             | 312.25                       | 180.63                | 131.62             |
| 4.                           | 13-Industries                            | Revenue             | 3506.03                      | 3448.51               | 57.52              |
|                              |  | Capital             | 101.01                       | 60.01                 | 41.00              |
| 5.                           | 16-Labour                                | Revenue             | 30.87                        | 27.49                 | 3.38               |
|                              |  | Capital             | 67.21                        | 0                     | 67.21              |
| 6.                           | 19-Planning                              | Revenue             | 52.87                        | 36.94                 | 15.93              |
|                              |  | Capital             | 169.97                       | 143.00                | 26.97              |
| 7.                           | 20- Power                                | Revenue             | 8230.23                      | 8228.74               | 1.49               |
| 8.                           | 22-Revenue and Rehabilitation            | Revenue             | 1983.86                      | 1384.36               | 599.50             |
| 9.                           | 23-Rural Development and Panchayats      | Revenue             | 3107.72                      | 2295.07               | 812.65             |
| 10.                          | 24-Science, Technology and Environment   | Capital             | 11.87                        | 6.00                  | 5.87               |
| 11.                          | 26-State Legislature                     | Revenue             | 58.76                        | 56.97                 | 1.79               |
| 12.                          | 30-Vigilance                             | Revenue             | 75.03                        | 73.86                 | 1.17               |
| 13.                          | 35-Housing and Urban Development         | Revenue             | 182.43                       | 175.84                | 6.59               |
| 14.                          | 36-Jails                                 | Revenue             | 300.10                       | 289.49                | 10.61              |
| 15.                          | 37- Law and Justice                      | Revenue             | 796.14                       | 750.80                | 45.34              |
| 16.                          | 38-Medical Education and Research        | Revenue             | 622.33                       | 607.16                | 15.17              |
|                              |  | Capital             | 547.98                       | 473.97                | 74.01              |
| 17.                          | 39- Printing and Stationery              | Revenue             | 28.64                        | 22.05                 | 6.59               |
|                              |  | Capital             | 1.71                         | 0                     | 1.71               |
| 18.                          | 42-Welfare of SC, ST, OBC and Minorities | Capital             | 301.95                       | 193.55                | 108.40             |
| <b>Total</b>                 |  |                     | <b>22782.12</b>              | <b>20685.24</b>       | <b>2096.88</b>     |
| <b>Charged Appropriation</b> |  |                     |                              |                       |                    |
| 19.                          | 08-Finance                               | Revenue             | 23100.01                     | 22905.13              | 194.88             |
|                              |  | Capital             | 59946.00                     | 58375.71              | 1570.29            |
| 20.                          | 37-Law and Justice                       | Revenue             | 282.49                       | 278.87                | 3.62               |
| <b>Total</b>                 |  |                     | <b>83328.50</b>              | <b>81559.71</b>       | <b>1768.79</b>     |
| <b>Grand Total</b>           |  |                     | <b>106110.62</b>             | <b>102244.95</b>      | <b>3865.67</b>     |

Source: Appropriation Accounts

**Appendix 3.13**

(Referred to in paragraph 3.3.5)

**Details of surrender of funds in excess of ₹ 10 crore  
on the last day of March 2023**

(₹ in crore)

| Sr. No.                   | Grant Number                                   | Total Provision | Actual expenditure | Savings (-)/<br>Excess (+) | Amount surrendered |
|---------------------------|--|-----------------|--------------------|----------------------------|--------------------|
| <b>A- Revenue (Voted)</b> |  |                 |                    |                            |                    |
| 1.                        | 1-Agriculture                                  | 11069.73        | 10516.91           | -552.82                    | 302.67             |
| 2.                        | 04-Defence Services<br>Welfare                 | 105.06          | 78.30              | -26.76                     | 25.33              |
| 3.                        | 05-Education                                   | 15142.68        | 14300.52           | -842.16                    | 120.25             |
| 4.                        | 6-Elections                                    | 203.08          | 126.34             | -76.74                     | 52.92              |
| 5.                        | 9-Food and Supplies                            | 797.28          | 370.93             | -426.35                    | 211.64             |
| 6.                        | 11-Health and Family<br>Welfare                | 4626.84         | 3700.52            | -926.32                    | 597.10             |
| 7.                        | 14- Information and Public<br>Relations        | 292.13          | 228.40             | -63.73                     | 44.67              |
| 8.                        | 15- Water Resources                            | 1145.43         | 1068.07            | -77.36                     | 30.52              |
| 9.                        | 17-Local Government                            | 3241.30         | 2623.73            | -617.57                    | 35.84              |
| 10.                       | 21-Public Works                                | 604.72          | 657.65             | +52.93                     | 61.42              |
| 11.                       | 25-Social Security,<br>Women and Child welfare | 7258.69         | 6849.69            | -409.00                    | 20.00              |
| 12.                       | 27-Technical Education<br>and Training         | 509.04          | 422.36             | -86.68                     | 81.98              |
| 13.                       | 28-Tourism and Culture<br>Affairs              | 146.35          | 38.96              | -107.39                    | 105.09             |
| 14.                       | 29-Tansport                                    | 404.41          | 393.69             | -10.72                     | 36.76              |
| 15.                       | 32-Forestry and Wildlife                       | 251.13          | 208.32             | -42.81                     | 107.78             |
| 16.                       | 33-Governance Reforms                          | 55.66           | 32.49              | -23.17                     | 16.50              |
| 17.                       | 34-Horticulture                                | 150.28          | 93.18              | -57.10                     | 41.68              |
| 18.                       | 40-Sports and Youth<br>Services                | 223.34          | 138.93             | -84.41                     | 57.07              |
| 19.                       | 42-Welfare of SC, ST,<br>OBC and Minorities    | 992.63          | 615.88             | -376.75                    | 351.88             |
| <b>Total</b>              |  | <b>47219.78</b> | <b>42464.87</b>    | <b>-4754.91</b>            | <b>2301.10</b>     |
| <b>B- Capital (Voted)</b> |  |                 |                    |                            |                    |
| 20.                       | 04-Defence Services<br>Welfare                 | 25.78           | 0.00               | -25.78                     | 23.57              |
| 21.                       | 05-Education                                   | 834.48          | 56.70              | -777.78                    | 701.42             |
| 22.                       | 06-Elections                                   | 17.00           | 3.18               | -13.82                     | 11.80              |
| 23.                       | 08-Finance                                     | 40.40           | 27.90              | -12.50                     | 11.93              |
| 24.                       | 12-Home Affairs                                | 296.76          | 106.62             | -190.14                    | 157.43             |
| 25.                       | 15-Water Resources                             | 1401.69         | 1011.17            | -390.52                    | 236.29             |
| 26.                       | 17-Local Government                            | 3459.99         | 2270.02            | -1189.97                   | 296.67             |
| 27.                       | 21-Public Works                                | 1497.30         | 744.37             | -752.93                    | 546.26             |

| <b>Sr. No.</b>           | <b>Grant Number</b>                  | <b>Total Provision</b> | <b>Actual expenditure</b> | <b>Savings (-)/<br/>Excess (+)</b> | <b>Amount surrendered</b> |
|--------------------------|--------------------------------------|------------------------|---------------------------|------------------------------------|---------------------------|
| 28.                      | 23- Rural Development and Panchayats | 597.27                 | 297.88                    | -299.39                            | 196.85                    |
| 29.                      | 27-Technical Education and Training  | 166.23                 | 53.90                     | -112.33                            | 12.11                     |
| 30.                      | 34-Horticulture                      | 30.27                  | 0.07                      | -30.20                             | 29.97                     |
| 31.                      | 36-Jails                             | 75.70                  | 1.60                      | -74.10                             | 65.07                     |
| 32.                      | 41-Water Supply and Sanitation       | 1594.57                | 599.81                    | -994.76                            | 890.14                    |
| <b>Total</b>             |                                      | <b>10037.44</b>        | <b>5173.22</b>            | <b>4864.22</b>                     | <b>3179.51</b>            |
| <b>Grand Total (A+B)</b> |                                      | <b>57257.22</b>        | <b>47638.09</b>           | <b>9619.13</b>                     | <b>5480.61</b>            |

Source: Appropriation Accounts

**Appendix 3.14**

(Referred to in paragraph 3.4.2)

**Details of the schemes for which provision (₹ 100 crore and above) was made but was either withdrawn or no expenditure was incurred**

(₹ in crore)

| Sr. No.      | Grant No.                           | Head of Account   | Approved Outlay (Original + Supplementary) | Revised Outlay (after re-appropriation) |
|--------------|-------------------------------------|---|--|---|
| 1.           | 08-Finance                          | 6003-00-110-01-Loans and Advances from Reserve Bank of India  | 20000.00                                   | 4000.00                                 |
| 2.           | 17-Local Government                 | 4217-60-051-14-Mission for Development of 100 Smart Cities-03-Development of Sultanpur Lodhi  | 127.90                                     | 45.00                                   |
| 3.           | 23-Rural Development and Panchayats | 3604-00-200-29- Grants-in-aid to PRIs as per recommendations of 15th Central Finance Commission-01-Health Sector Grant for Public Health Units at Block Level | 169.06                                     | 169.06                                  |
| <b>Total</b> |                                     |   | <b>20296.96</b>                            | <b>4214.06</b>                          |

Source: Appropriation Accounts.

### Appendix 3.15

(Referred to in paragraph 3.4.2)

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

(₹ in crore)

| Sr. No.      | Grant No.                      | Head of Account   | Approved Outlay | Reason for Withdrawal   |
|--------------|--------------------------------|---|-----------------|---|
| 1.           | 01-Agriculture                 | 2401-00-115-02-Compensation for Stubble Management  | 180.00          | Due to non- release of funds by the Finance Department under other charges.   |
| 2.           |                                | 2401-00-789-44-Compensation for Stubble Management  | 20.00           | Due to non- release of funds by the Finance Department under other charges.   |
| 3.           | 11-Health and Family Welfare   | 4210-01-789-15-Setting up of Mohalla Clinics in Punjab  | 47.39           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-implementation of the scheme.  |
| 4.           | 15-Water Resources             | 4701-51-789-01-Relining of Rajasthan Feeder   | 35.00           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-release of funds by the Finance Department for major works.                          |
| 5.           |                                | 4701-53-789-01-Relining of Sirhind Feeder (AIBP)  | 16.00           |   |
| 6.           |                                | 4701-53-800-08-Works Expenditure  | 214.00          |   |
| 7.           | 22-Revenue and Rehabilitation  | 2245-02-122-03-Procurement and Equipment  | 50.00           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to less receipt of bills of other charges.  |
| 8.           | 32-Forestry and Wild Life      | 2406-01-102-32-Implementation of Sub-Mission on Agro Forestry   | 14.00           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-release of funds by the Finance Department under Grants-in-aid general (non-salary). |
| 9.           | 34-Horticulture                | 4401-00-119-04-Scheme to give Impetus to Diversification of Horticulture  | 19.80           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-implementation of the scheme.  |
| 10.          | 36-Jails                       | 4055-00-800-23-Construction of District Jail Complex-01-Construction of District Jail Complex at SAS Nagar (Mohali) | 10.00           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-release of funds by the Finance Department for major works.                          |
| 11.          | 41-Water Supply and Sanitation | 4215-01-102-32-National Rural Drinking Water Programme renamed Jal Jeevan Mission-02-Support Activities             | 12.00           | Withdrawal of the entire provision through re-appropriation in March 2023 was due to non-receipt of bills of machinery and equipment.   |
| <b>Total</b> |                                |   | <b>618.19</b>   |   |

Source: Appropriation Accounts

**Appendix 3.16**

(Referred to in paragraph 3.4.2)

**Details of the budget provisions under Core of Core schemes and Core schemes  
(having original budget provisions of ₹ 100 crore or more in each case)**

(₹ in crore)

| Sr. No.  | Name of Scheme  | Original Budget | Supplementary | Re-Appropriation (percentage of original budget) | Total         | Expenditure   | Savings (-)/ Excess (+) |
|--|---|-----------------|---------------|--|---------------|---------------|-------------------------|
| <b>I - Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)</b> |   |                 |               |  |               |               |                         |
| 1.   | 2515-789-06-Mahatma Gandhi National Rural Employment Guarantee Scheme             | 480.00          | 38.70         | 0.00   | 518.70        | 426.93        | -91.77                  |
| 2.   | 2515-800-29-Mahatma Gandhi National Rural Employment Guarantee Scheme             | 120.00          | 12.68         | 0.00   | 132.68        | 108.34        | -24.34                  |
| <b>Total</b>   |   | <b>600.00</b>   | <b>51.38</b>  | <b>0.00</b>                                      | <b>651.38</b> | <b>535.27</b> | <b>-116.11</b>          |
| <b>II - Swachh Bharat Mission</b>  |   |                 |               |  |               |               |                         |
| 3.   | 4215-02-102-02-Swachh Bharat Mission (Gramin)                                     | 240.00          | 0.00          | -162.05 (67.52)                                  | 77.95         | 100.75        | 22.80                   |
| 4.   | 4215-02-789-01-Swachh Bharat Mission (Gramin)                                     | 160.00          | 0.00          | -107.95 (67.47)                                  | 52.05         | 67.04         | 14.99                   |
| <b>Total</b>   |   | <b>400.00</b>   | <b>0.00</b>   | <b>-270.00 (67.50)</b>                           | <b>130.00</b> | <b>167.79</b> | <b>37.79</b>            |
| <b>III - Modernisation of Police Forces</b>                                    |   |                 |               |  |               |               |                         |
| 5.   | 4055-207-08-Modernisation of Police Forces  | 108.20          | 0.00          | -63.62 (58.80)                                   | 44.58         | 44.58         | 0.00                    |
| 6.   | 2049-04-104-04-Modernisation of Police Forces                                     | 1.19            | 0.00          | 0.00   | 1.19          | 1.19          | 0.00                    |
| <b>Total</b>   |   | <b>109.39</b>   | <b>0.00</b>   | <b>-63.62 (58.16)</b>                            | <b>45.77</b>  | <b>45.77</b>  | <b>0.00</b>             |
| <b>IV - National Rural Drinking Water Programme Renamed Jal Jeevan Mission</b> |   |                 |               |  |               |               |                         |
| 7.   | 4215-01-102-32-National Rural Drinking Water Programme Renamed Jal Jeevan Mission | 240.00          | 0.00          | -235.01 (97.92)                                  | 5.01          | 5.01          | 0.00                    |

| Sr. No.  | Name of Scheme  | Original Budget | Supplementary | Re-Appropriation (percentage of original budget) | Total         | Expenditure   | Savings (-)/ Excess (+) |
|--|---|-----------------|---------------|--|---------------|---------------|-------------------------|
| 8.   | 4215-01-789-16-National Rural Drinking Water Programme Renamed Jal Jeevan Mission | 160.00          | 0.00          | -156.66 (97.91)                                  | 3.34          | 3.34          | 0.00                    |
| <b>Total</b>                                   |   | <b>400.00</b>   | <b>0.00</b>   | <b>-391.67 (97.82)</b>                           | <b>8.35</b>   | <b>8.35</b>   | <b>0.00</b>             |
| <b>V- Pradhan Mantri Awas Yojana</b>           |   |                 |               |  |               |               |                         |
| 9.   | 4515-103-04-Pradhan Mantri Awas Yojana  | 58.44           | 0.00          | -8.04 (13.76)                                    | 50.40         | 33.40         | -17.00                  |
| 10.  | 4515-789-10-Pradhan Mantri Awas Yojana  | 233.75          | 0.00          | -104.15 (44.56)                                  | 129.60        | 85.88         | -43.72                  |
| <b>Total</b>                                   |   | <b>292.19</b>   | <b>0.00</b>   | <b>-112.19 (38.40)</b>                           | <b>180.00</b> | <b>119.28</b> | <b>-60.72</b>           |
| <b>VI - Urban Rejuvenation Mission (AMRUT)</b> |   |                 |               |  |               |               |                         |
| 11.  | 4217-60-789-38-Urban Rejuvenation Mission   | 253.00          | 0.00          | -57.79 (22.84)                                   | 195.21        | 195.21        | 0.00                    |
| 12.  | 4217-60-051-15-Urban Rejuvenation Mission   | 847.00          | 0.00          | -193.49 (22.84)                                  | 653.51        | 653.51        | 0.00                    |
| <b>Total</b>                                   |   | <b>1100.00</b>  | <b>0.00</b>   | <b>-251.28 (22.84)</b>                           | <b>848.72</b> | <b>848.72</b> | <b>0.00</b>             |
| <b>VII - Rashtriya Gram Swaraj Abhiyan</b>     |   |                 |               |  |               |               |                         |
| 13.  | 2515-101-10-Rashtriya Gram Swaraj Abhiyan   | 68.00           | 0.00          | -34.67 (50.99)                                   | 33.33         | 30.42         | -2.91                   |
| 14.  | 2515-789-13-Rashtriya Gram Swaraj Abhiyan   | 32.00           | 0.00          | -5.33 (16.66)                                    | 26.67         | 26.67         | 0.00                    |
| <b>Total</b>                                   |   | <b>100.00</b>   | <b>0.00</b>   | <b>-40.00 (40.00)</b>                            | <b>60.00</b>  | <b>57.09</b>  | <b>-2.91</b>            |
| <b>VIII - Swachh Bharat Mission (Urban)</b>    |   |                 |               |  |               |               |                         |
| 15.  | 4217-60-789-36-Swachh Bharat Mission (Urban)                                      | 41.40           | 20.03         | 18.42 (44.49)                                    | 79.85         | 64.67         | -15.18                  |
| 16.  | 4217-60-051-13-Swachh Bharat Mission (Urban)                                      | 138.60          | 67.07         | 65.37 (47.16)                                    | 271.04        | 216.52        | -54.52                  |
| <b>Total</b>                                   |   | <b>180.00</b>   | <b>87.10</b>  | <b>83.79 (46.55)</b>                             | <b>350.89</b> | <b>281.19</b> | <b>-69.70</b>           |

| Sr. No.   | Name of Scheme  | Original Budget | Supplementary | Re-Appropriation (percentage of original budget) | Total         | Expenditure   | Savings (-)/ Excess (+) |
|---|---|-----------------|---------------|--|---------------|---------------|-------------------------|
| <b>IX - Assistance to National Health Mission</b> |   |                 |               |  |               |               |                         |
| 17.   | 2210-01-789-26- Assistance to National Health Mission | 48.52           | 0.00          | -32.00 (65.95)                                   | 16.52         | 12.32         | -4.20                   |
| 18.   | 2210-01-190-02- Assistance to National Health Mission | 498.83          | 0.00          | -398.48 (79.88)                                  | 100.35        | 90.50         | -9.85                   |
| <b>Total</b>                                      |   | <b>547.35</b>   | <b>0.00</b>   | <b>-430.48 (78.65)</b>                           | <b>116.87</b> | <b>102.82</b> | <b>-14.05</b>           |
| <b>X - Pradhan Mantri Gram Sadak Yojana</b>       |   |                 |               |  |               |               |                         |
| 19.   | 5054-03-337-46- Pradhan Mantri Gram Sadak Yojana      | 15.00           | 0.00          | -9.00 (60.00)                                    | 6.00          | 0.00          | -6.00                   |
| 20.   | 5054-04-337-04 - Pradhan Mantri Gram Sadak Yojana     | 40.64           | 0.00          | -40.62 (99.95)                                   | 0.02          | 0.00          | -0.02                   |
| 21.   | 5054-04-337-07 - Pradhan Mantri Gram Sadak Yojana     | 580.00          | 0.00          | -272.72 (47.02)                                  | 307.28        | 306.51        | -0.77                   |
| 22.   | 5054-04-789-03 - Pradhan Mantri Gram Sadak Yojana     | 88.65           | 0.00          | -49.65 (56.01)                                   | 39.00         | 39.00         | 0.00                    |
| <b>Total</b>                                      |   | <b>724.29</b>   | <b>0.00</b>   | <b>-371.99 (51.36)</b>                           | <b>352.30</b> | <b>345.51</b> | <b>-6.79</b>            |
| <b>XI - Rashtriya Krishi Vikas Yojana</b>         |   |                 |               |  |               |               |                         |
| 23.   | 2401-109-14- Rashtriya Krishi Vikas Yojana            | 360.00          | 0.00          | -274.34 (76.21)                                  | 85.66         | 25.86         | -59.80                  |
| 24.   | 2401-789-19- Rashtriya Krishi Vikas Yojana            | 40.00           | 0.00          | -26.06 (65.15)                                   | 13.94         | 0.00          | -13.94                  |
| <b>Total</b>                                      |   | <b>400.00</b>   | <b>0.00</b>   | <b>-300.40 (75.10)</b>                           | <b>99.60</b>  | <b>25.86</b>  | <b>-73.74</b>           |

Source: Annual Detailed Appropriation Accounts



### Appendix 3.17

(Referred to in paragraph 3.4.3)

#### Details of budget provisions, expenditure and amount to be spent as per Annual Financial Statement on New Schemes during 2022-23

(₹ in crore)

| Sr. No.      | Name of the scheme   | Amount to be spent as per Annual Financial Statement | Original Budget | Supplementary | Reappropriation | Total          | Expenditure   | Savings (-)/ Excess (+) |
|--------------|--|--|-----------------|---------------|-----------------|----------------|---------------|-------------------------|
| 1.           | Incentivising Direct Seeding of Rice   | 450.00   | 378.00          | 0.00          | -351.29         | 26.71          | 26.71         | 0.00                    |
|              |  |  | 72.00           | 0.00          | -66.91          | 5.09           | 5.09          | 0.00                    |
| 2.           | SMART City Amritsar  | 430.00   | 430.00          | 99.00         | -17.00          | 512.00         | 298.00        | -214.00                 |
| 3.           | SMART City Jalandhar   | 430.00   | 430.00          | 97.00         | -14.00          | 513.00         | 286.00        | -227.00                 |
| 4.           | Upgradation of Infrastructure including Boundary Walls in Government Schools | 423.89   | 423.89          | 0.00          | -422.89         | 1.00           | 1.00          | 0.00                    |
| 5.           | COVID-19 Emergency Response and Health System Preparedness Package           | 331.48   | 331.48          | 0.00          | -330.48         | 1.00           | 12.08         | 11.08                   |
| 6.           | SMART City Ludhiana  | 270.99   | 270.99          | 78.70         | 84.01           | 433.70         | 277.00        | -156.70                 |
| 7.           | Schools of Eminence  | 200.00   | 200.00          | 0.00          | -175.00         | 25.00          | 8.53          | -16.47                  |
| 8.           | Ayushman Bharat Health Infrastructure Mission                                | 151.62   | 103.10          | 0.00          | -68.00          | 35.10          | 14.17         | -20.93                  |
|              |  |  | 48.52           | 0.00          | -32.00          | 16.52          | 12.32         | -4.20                   |
| 9.           | Financial Support for upkeeping of Government Schools                        | 123.00   | 123.00          | 0.00          | -122.00         | 1.00           | 0.00          | -1.00                   |
| 10.          | Promotion of Pulses in Punjab  | 100.00   | 16.00           | 0.00          | -9.60           | 6.40           | 6.40          | 0.00                    |
|              |  |  | 84.00           | 0.00          | -50.40          | 33.60          | 33.60         | 0.00                    |
| 11.          | Installation of Roof top Solar panel System in remaining Government Schools  | 100.00   | 100.00          | 0.00          | -99.00          | 1.00           | 1.00          | 0.00                    |
| <b>Total</b> |  | <b>3010.98</b>                                       | <b>3010.98</b>  | <b>274.70</b> | <b>-1674.56</b> | <b>1611.12</b> | <b>981.90</b> | <b>-629.22</b>          |

Source: Appropriation Accounts and Annual Financial Statement

**Appendix 3.18**

(Referred to in paragraph 3.4.4)

**Statement showing Major Heads where more than 50 per cent of expenditure was incurred in March 2023 alone**

(₹ in crore)

| Sr. No. | Major Head | Description                                       | Total expenditure during 2022-23 | Expenditure of 4 <sup>th</sup> Quarter | Expenditure during March 2023 | Expenditure in 4 <sup>th</sup> Quarter as percentage of total expenditure | Expenditure in March 2023 as percentage of total expenditure |
|---------|------------|---|----------------------------------|--|-------------------------------|---|--|
| 1.      | 4425       | Capital Outlay on Co-operation                    | 135.00                           | 135.00                                 | 135.00                        | 100.00  | 100.00   |
| 2.      | 5055       | Capital Outlay on Road Transport                  | 6.11                             | 6.08                                   | 6.04                          | 99.51   | 98.85  |
| 3.      | 4070       | Capital outlay on other Administrative services   | 77.16                            | 75.22                                  | 75.09                         | 97.49   | 97.32  |
| 4.      | 3054       | Road and Bridges                                  | 156.72                           | 125.08                                 | 123.01                        | 79.81   | 78.49  |
| 5.      | 4250       | Capital Outlay on other Social Services           | 53.58                            | 47.38                                  | 37.03                         | 88.43   | 69.11  |
| 6.      | 4702       | Capital outlay on Minor Irrigation                | 34.61                            | 23.21                                  | 23.21                         | 67.06   | 67.06  |
| 7.      | 5475       | Capital Outlay on other General Economic Services | 143.25                           | 132.55                                 | 92.39                         | 92.53   | 64.50  |
| 8.      | 3435       | Ecology and Environment                           | 14.08                            | 10.97                                  | 7.46                          | 77.91   | 52.98  |
| 9.      | 4810       | Capital Outlay on new and Renewable Energy        | 65.73                            | 33.28                                  | 33.28                         | 50.63   | 50.63  |

Source: Office of the Accountant General (Accounts & Entitlement), Punjab

### Appendix 3.19

(Referred to in paragraph 3.4.4)

#### Details of sub-heads where entire expenditure (exceeding ₹ 10 crore in each case) was incurred in March 2023

(₹ in crore)

| Sr. No. | Major Head | Sub Major head | Minor Head | Sub-head/scheme | Details of sub heads  | Expenditure in month of March 2023 |
|---------|------------|----------------|------------|-----------------|---|------------------------------------|
| 1.      | 2014       | 00             | 102        | 01              | High Court  | 278.87                             |
| 2.      | 2049       | 01             | 200        | 01              | Interest on temporary loans obtained from the State Bank of India and other banks for purchase of food grains | 1786.77                            |
| 3.      | 2049       | 01             | 200        | 21              | Interest on Compensation and Other bonds  | 1176.19                            |
| 4.      | 2049       | 03             | 104        | 01              | Interest on General Provident Fund  | 1468.79                            |
| 5.      | 2049       | 03             | 104        | 02              | Interest on Contributory Provident Fund   | 17.73                              |
| 6.      | 2049       | 03             | 108        | 01              | Interest on Punjab Government Employees Group Insurance Scheme  | 43.56                              |
| 7.      | 2049       | 05             | 105        | 01              | Interest on General and other Reserve Funds (Natural Calamity Fund)   | 637.57                             |
| 8.      | 2049       | 05             | 105        | 03              | Interest on General Reserve Fund (SDMF)   | 14.90                              |
| 9.      | 2210       | 01             | 110        | 69              | Operationalisation of Mohalla Clinics   | 14.61                              |
| 10.     | 2210       | 06             | 101        | 26              | National Rural Health Mission   | 10.09                              |
| 11.     | 2211       | 00             | 109        | 01              | National Component  | 23.03                              |
| 12.     | 2211       | 00             | 789        | 09              | National Rural Health Mission   | 10.29                              |
| 13.     | 2225       | 01             | 277        | 10              | Free Books to Scheduled Caste Students (1 <sup>st</sup> to 10 <sup>th</sup> Classes)                          | 25.00                              |
| 14.     | 2245       | 08             | 797        | 01              | State Disaster Mitigation Fund  | 132.00                             |
| 15.     | 2401       | 00             | 800        | 24              | Grants-in-aid to Punjab Rural Development Board   | 300.00                             |
| 16.     | 2425       | 00             | 108        | 05              | Assistance to Sugarfed  | 60.00                              |
| 17.     | 2501       | 06             | 789        | 01              | Assistance to Punjab Skill Development Mission Society  | 13.73                              |
| 18.     | 2515       | 00             | 101        | 10              | Rashtriya Gram Swaraj Abhiyan   | 30.42                              |
| 19.     | 3054       | 80             | 797        | 01              | Amount transferred to subvention from Central Road Fund   | 106.84                             |
| 20.     | 3055       | 00             | 797        | 03              | Punjab State Road Safety Fund   | 14.59                              |
| 21.     | 3456       | 00             | 103        | 04              | Smart Ration Card Scheme  | 18.15                              |
| 22.     | 3456       | 00             | 789        | 02              | Smart Ration Card Scheme  | 42.43                              |
| 23.     | 3604       | 00             | 200        | 31              | Grant-in-aid to Urban Local Bodies from Cow Cess collected in urban areas of Punjab on Liquor                 | 20.25                              |
| 24.     | 4055       | 00             | 207        | 18              | Better Policing   | 22.01                              |

| Sr. No.      | Major Head | Sub Major head | Minor Head | Sub-head/scheme | Details of sub heads  | Expenditure in month of March 2023 |
|--------------|------------|----------------|------------|-----------------|---|------------------------------------|
| 25.          | 4210       | 03             | 105        | 25              | Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences) | 11.62                              |
| 26.          | 4425       | 00             | 190        | 08              | Re-Capitalisation of Central Co-operative Banks   | 135.00                             |
| 27.          | 5054       | 04             | 789        | 03              | Pradhan Mantri Gram Sadak Yojana  | 39.00                              |
| <b>Total</b> |            |                |            |                 |   | <b>6453.44</b>                     |

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

### Appendix 3.20

(Referred to in paragraph 3.4.5.1)

#### Budget provision and expenditure on various programmes (having original budget provisions or total budget provisions of ₹ 10 crore or more) being implemented under Grant No. 22

(₹ in crore)

| Sr. No. | Major Head and Description   | Original Budget | Supplementary | Re-appropriation | Total Budget | Expenditure | Savings (Percentage) |
|---------|--|-----------------|---------------|------------------|--------------|-------------|----------------------|
| 1.      | 2029-103-04- National Land Record Modernisation Programme  | 49.64           | 0.00          | -31.65           | 17.99        | 0.00        | 17.99 (100)          |
| 2.      | 2053-800-05- Honorarium to Lambardars  | 52.55           | 0.00          | 2.45             | 55.00        | 48.60       | 6.40 (12)            |
| 3.      | 2235-01-800-03- Compensation to the Farmers of Border Area whose land is situated between Border Fence and International Border  | 53.50           | 0.00          | 0.04             | 53.54        | 53.54       | 0.00 (0)             |
| 4.      | 2235-60-200-08- Directorate for Relief to persons affected by Riots  | 36.54           | 0.00          | 0.00             | 36.54        | 32.59       | 3.95 (11)            |
| 5.      | 2245-02-101-01- Gratuitous Relief  | 100.00          | 0.00          | -16.18           | 83.82        | 39.73       | 44.09 (53)           |
| 6.      | 2245-02-111-01- Ex-Gratia Payment to Bereaved Families   | 0.65            | 0.00          | 19.84            | 20.49        | 15.65       | 4.84 (24)            |
| 7.      | 2245-80-800-02- Expenditure for Calamities Which do not fall under the norms of Government of India or in excess of norms of GoI | 70.00           | 0.00          | 0.00             | 70.00        | 51.98       | 18.02 (26)           |

Source: Annual Detailed Appropriation Accounts

**Appendix 3.21**

(Referred to in paragraph 3.4.5.2(ii))

**Budget provision and expenditure on various programmes (having original budget provisions or total budget provisions of ₹ 10 crore or more) being implemented under Grant No. 23**

(₹ in crore)

| Sr. No. | Major Head and Description  | Original Budget | Supplemen-<br>tary | Re-<br>appropri-<br>ation | Total<br>Budget | Expendi-<br>-ture | Savings<br>(Percentage) |
|---------|---|-----------------|--------------------|---------------------------|-----------------|-------------------|-------------------------|
| 1.      | 2501-01-001-09-<br>Integrated Watershed<br>Management<br>Programme  | 13.74           | 0.00               | 0.00                      | 13.74           | 7.70              | 6.04<br>(47)            |
| 2.      | 2501-06-102-02-<br>National Rural<br>Livelihood Mission   | 38.70           | 3.34               | -6.70                     | 35.34           | 33.38             | 1.96<br>(6)             |
| 3.      | 2501-06-789-02-<br>National Rural<br>Livelihood Mission   | 38.70           | 3.34               | -6.70                     | 35.34           | 35.32             | 0.02<br>(0)             |
| 4.      | 2515-101-10-Rashtriya<br>Gram Swaraj Abhiyan  | 68.00           | 0.00               | -34.67                    | 33.33           | 30.42             | 2.91<br>(9)             |
| 5.      | 2515-104-01-<br>Strengthening/<br>Administration of<br>District Rural<br>Development<br>Agencies/Zila Parishads | 10.50           | 3.68               | -6.30                     | 7.88            | 4.20              | 3.68<br>(47)            |
| 6.      | 2515-789-06-Mahatma<br>Gandhi National Rural<br>Employment Guarantee<br>Scheme                                  | 480.00          | 38.70              | 0.00                      | 518.70          | 426.93            | 91.77<br>(18)           |
| 7.      | 2515-800-29-Mahatma<br>Gandhi National Rural<br>Employment Guarantee<br>Scheme                                  | 120.00          | 12.68              | 0.00                      | 132.68          | 108.34            | 24.34<br>(19)           |
| 8.      | 2515-789-13-Rashtriya<br>Gram Swaraj Abhiyan  | 32.00           | 0.00               | -5.33                     | 26.67           | 26.67             | 0.00<br>(0)             |
| 9.      | 3604-200-08-<br>Compensations to Gram<br>Panchayat Samitis in<br>lieu of Tax on the sale<br>of Country Liquor   | 130.00          | 12.49              | 23.51                     | 166.00          | 166.00            | 0.00<br>(0)             |
| 10.     | 3604-200-09- Grants<br>for Service Provider<br>Doctors in Rural<br>Dispensaries                                 | 105.00          | 2.00               | 0.00                      | 107.00          | 105.89            | 1.11<br>(1)             |
| 11.     | 3604-200-29-Grants-in-<br>Aid to PRIs as per<br>recommendations of<br>15th Central Finance<br>Commission        | 1212.70         | 624.82             | 40.43                     | 1877.95         | 1194.70           | 683.25<br>(36)          |
| 12.     | 4515-103-04-Pradhan<br>Mantri Aawas Yojana  | 58.44           | 0.00               | -8.04                     | 50.40           | 33.40             | 17.00<br>(34)           |

| Sr. No. | Major Head and Description   | Original Budget | Supplementary | Re-appropriation | Total Budget | Expenditure | Savings (Percentage) |
|---------|--|-----------------|---------------|------------------|--------------|-------------|----------------------|
| 13.     | 4515-103-33- To Make one Point Cremation Ground in a Village   | 10.32           | 0.00          | -9.12            | 1.20         | 1.17        | 0.03<br>(3)          |
| 14.     | 4515-103-37-Shyama Prasad Mukherji Rurban Mission  | 87.00           | 0.00          | -17.97           | 69.03        | 51.36       | 17.67<br>(26)        |
| 15.     | 4515-103-40-Waste Management   | 19.80           | 0.00          | 0.00             | 19.80        | 19.80       | 0.00<br>(0)          |
| 16.     | 4515-789-08- Modernisation and Improvement of Scheduled Castes Villages having more than 50 per cent Scheduled Castes population | 10.00           | 0.00          | 0.00             | 10.00        | 0.00        | 10.00<br>(100)       |
| 17.     | 4515-789-10-Pradhan Mantri Awas Yojana   | 233.75          | 0.00          | -104.15          | 129.60       | 85.88       | 43.72<br>(34)        |
| 18.     | 4515-789-21-To Make one Joint Cremation Ground in a Village  | 13.76           | 0.00          | -6.08            | 7.68         | 0.78        | 6.90<br>(90)         |
| 19.     | 4515-789-28- Shyama Prasad Mukherji Rurban Mission   | 58.00           | 0.00          | -11.98           | 46.02        | 30.62       | 15.40<br>(33)        |
| 20.     | 4515-789-30- Waste Management  | 13.20           | 0.00          | 0.00             | 13.20        | 13.20       | 0.00<br>(0)          |
| 21.     | 4515-800-01- Discretionary Grants for Development Purposes by Ministers  | 61.00           | 0.00          | -35.00           | 26.00        | 25.68       | 0.32<br>(1)          |

Source: Annual Detailed Appropriation Accounts

**Appendix 4.1**

(Referred to in paragraph 4.2)

**Details of Central Scheme Funds transferred by Government of India directly to State implementing agencies**

(₹ in crore)

| Sr. No.            | Name of the Schemes of Government of India (Code of schemes)   | Names of the Implementing Agencies  | Government of India direct releases of funds during 2022-23 |
|--------------------|--|---|---|
| 1.                 | Food Subsidy for Decentralised Procurement of Foodgrains under NFSA (9533)   | Punjab State Grains Procurement Corporation limited   | 1202.49   |
| 2.                 | Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)   | The Punjab State Rural Employment Guarantee Society   | 895.46  |
| 3.                 | Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624)  | Department of Agriculture, Punjab   | 665.02  |
| 4.                 | Rashtriya Krishi Vikas Yojna (9145)  | 1. Punjab Agricultural University<br>2. Department of Agriculture, Punjab   | 280.78  |
| 5.                 | Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (3685)  | State Health Agency, Punjab   | 111.38  |
| 6.                 | Works under Roads Wing (0833)  | 1. Competent Authority for Land Acquisition-cum-SDM Zira, Jalalabad, Budhlada, Dharmkot, Lehragagga, Patti<br>2. Greening Punjab Mission<br>3. Government Contractors | 90.98   |
| 7.                 | National AIDS and STD Control Programme (NACO) (9316)  | Punjab State AIDS Control Society   | 63.33   |
| 8.                 | Member of Parliament Local Area Development Scheme (MPLADS) (1261)   | Deputy Commissioners  | 55.50   |
| 9.                 | Amended Technology Upgradation Fund Scheme (ATUFS) (1878)  | Miscellaneous Agencies  | 24.02   |
| 10.                | National Programme for Dairy Development (9148)  | The Punjab State Cooperative Milk Producers Federation Limited (Milkfed)  | 22.34   |
| 11.                | SAMARTHYA (Shakti Sadan (Swadhar Ujjawala Widow Home) Shakhi Niwas Palna PMMVY Naional Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc) (3980) | Department of Social Security and Development of Women and Children   | 15.17   |
| 12.                | Agriculture Marketing (9006)   | Punjab State Agricultural Marketing Board   | 12.91   |
| <b>Total</b>       |  |   | <b>3439.38</b>  |
| 13.                | Other Schemes (60) having a release below ₹ 10.00 crore in each case   | Miscellaneous Agencies  | 107.22  |
| <b>Total</b>       |  |   | <b>107.22</b>   |
| <b>Grand Total</b> |  |   | <b>3546.60</b>  |

Source: Finance Accounts



### Appendix 4.2

(Referred to in paragraph 4.2)

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

(₹ in crore)

| Sr. No.      | Name of the Schemes (Code of Scheme)  | Government of India direct releases to implementing agencies during 2022-23 | Release through State Government | Per cent of direct release to total release |
|--------------|---|---|----------------------------------|---|
| 1.           | Seed and Planting Material (3031)   | 0.03  | 0.00                             | 100.00                                      |
| 2.           | Food and Nutrition Security (Krishionnati Yojana) (9140)  | 0.09  | 0.00                             | 100.00                                      |
| 3.           | Rashtriya Krishi Vikas Yojna (9145)   | 280.78  | 3.75                             | 98.68                                       |
| 4.           | Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (PM-ABHIM) (3991)  | 1.02  | 23.14                            | 4.22  |
| 5.           | National Livestock Mission (9008)   | 0.76  | 3.70                             | 17.04                                       |
| 6.           | Development of Skills (3212)  | 0.97  | 19.46                            | 4.75  |
| 7.           | Mahatma Gandhi National Rural Employment Guarantee Programme (9219)   | 895.46  | 299.03                           | 74.97                                       |
| 8.           | Atal Vayo Abhyuday Yojana (AVYAY) (3968)  | 0.05  | 0.00                             | 100.00                                      |
| 9.           | SAMARTHAYA (Shakti Sadan Swadhar Ujjawala Widow Home) Shakti Niwas Plan PMMVY National Hub for Women Empowerment Gender Budgeting Research Skilling Training Media etc.) (3980) | 15.17   | 5.54                             | 73.25                                       |
| <b>Total</b> |   | <b>1,194.33</b>   | <b>354.62</b>                    | <b>77.11</b>                                |

Source: PFMS Portal

**Appendix 4.3***(Referred to in paragraph 4.5)***Details of substantial expenditure (more than ₹ 10 crore and 50 per cent or above of the total expenditure under Major Head) booked under Minor Head-800-Other Expenditure***(₹ in crore)*

| Sr. No.      | Description of Major Head   | Expenditure under Minor Head 800 | Total Major Head Expenditure | Percentage   |
|--------------|---|----------------------------------|------------------------------|--------------|
| 1.           | 2013-Council of Ministers   | 33.56                            | 38.29                        | 87.65        |
| 2.           | 2851-Village and Small Industries   | 346.51                           | 413.60                       | 83.78        |
| 3.           | 2852-Industries   | 2455.78                          | 3036.43                      | 80.88        |
| 4.           | 3053-Civil Aviation   | 20.81                            | 25.09                        | 82.94        |
| 5.           | 4070-Capital Outlay on Other Administrative Services  | 77.16                            | 77.16                        | 100          |
| 6.           | 4216-Capital Outlay on Housing  | 33.39                            | 33.58                        | 99.43        |
| 7.           | 4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities | 164.58                           | 193.55                       | 85.03        |
| 8.           | 4250-Capital Outlay on Other Social Services  | 36.35                            | 53.58                        | 67.84        |
| 9.           | 4701- Capital Outlay on Medium Irrigation   | 543.98                           | 594.35                       | 91.53        |
| 10.          | 4702- Capital Outlay on Minor Irrigation  | 25.05                            | 34.61                        | 72.38        |
| 11.          | 4705-Capital Outlay on Command Area Development   | 31.33                            | 37.46                        | 83.64        |
| 12.          | 4851- Capital Outlay on Village and Small Industries  | 59.12                            | 60.01                        | 98.52        |
| <b>Total</b> |   | <b>3827.62</b>                   | <b>4597.71</b>               | <b>83.25</b> |

Source: Finance Accounts

**Appendix 4.4***(Referred to in paragraph 4.5)***Details of substantial receipts (more than ₹ 10 crore and 50 per cent or above of the total receipts under Major Head) booked under Minor Head-800-Other Receipts***(₹ in crore)*

| Sr. No.      | Major Head                              | Receipts under Minor Head 800 | Total Major Head Receipts | Percentage   |
|--------------|---|-------------------------------|---------------------------|--------------|
| 1.           | 0029-Land Revenue                       | 92.74                         | 92.94                     | 99.78        |
| 2.           | 0049-Interest Receipts                  | 236.38                        | 242.76                    | 97.37        |
| 3.           | 0055-Police                             | 70.32                         | 130.54                    | 53.88        |
| 4.           | 0059-Public Works                       | 13.04                         | 18.87                     | 69.10        |
| 5.           | 0070-Other Administrative Services      | 70.32                         | 116.65                    | 60.28        |
| 6.           | 0075-Miscellaneous General Service      | 2407.65                       | 2827.63                   | 85.15        |
| 7.           | 0217-Urban Development                  | 131.78                        | 134.12                    | 98.26        |
| 8.           | 0235-Social Security and Welfare        | 91.01                         | 92.35                     | 98.54        |
| 9.           | 0401-Crop Husbandry                     | 171.66                        | 177.81                    | 96.54        |
| 10.          | 0406-Forestry and Wildlife              | 135.44                        | 186.66                    | 72.56        |
| 11.          | 0515-Other Rural Development Programmes | 45.01                         | 57.02                     | 78.94        |
| 12.          | 0701-Medium Irrigation                  | 13.21                         | 13.21                     | 100          |
| 13.          | 0810-Non-Conventional Sources of Energy | 99.89                         | 99.89                     | 100          |
| 14.          | 0851-Village and Small Industries       | 19.78                         | 25.29                     | 78.25        |
| 15.          | 1456-Civil Supplies                     | 206.92                        | 206.92                    | 100          |
| 16.          | 1475-Other General Economic Services    | 378.46                        | 402.40                    | 94.05        |
| <b>Total</b> |   | <b>4211.88</b>                | <b>4855.68</b>            | <b>86.74</b> |

*Source: Finance Accounts*

**Appendix-5.1**

(Referred to in paragraph 5.3)

**List of State Public Sector Enterprises**

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

| Sr. No. | State Public Sector Enterprises                                   | Remarks                    |
|---------|---|----------------------------|
| 31.     | Punjab Municipal Infrastructure Development Company               | Working                    |
| 32.     | Punjab Communications Limited                                     | Working                    |
| 33.     | Punjab State Industrial Development Corporation Limited           | Working                    |
| 34.     | Punjab Financial Corporation                                      | Working                    |
| 35.     | Punjab Scheduled Castes Land Development and Finance Corporation  | Working                    |
| 36.     | Punjab Rural Water Utility  | Working                    |
| 37.     | Punjab Venture Capital Limited                                    | Inactive                   |
| 38.     | Punjab Venture Investors Trust Limited                            | Inactive                   |
| 39.     | Punjab Film and News Corporation Limited                          | Inactive                   |
| 40.     | Amritsar Hotel Limited  | Inactive                   |
| 41.     | Neem Chameli Tourist Complex Limited                              | Inactive                   |
| 42.     | Punjab State Handloom and Textile Development Corporation Limited | Inactive                   |
| 43.     | Punjab State Hosiery and Knitwear Development Corporation Limited | Inactive                   |
| 44.     | Punjab State Leather Development Corporation Limited              | Inactive                   |
| 45.     | Punjab Recorders Limited  | Inactive                   |
| 46.     | Punjab Footwears Limited  | Inactive                   |
| 47.     | Electronic Systems Punjab Limited                                 | Inactive-under liquidation |
| 48.     | Punjab Bio-Medical Equipments Limited                             | Inactive-under liquidation |
| 49.     | Punjab Power Packs Limited  | Inactive-under liquidation |

Source: Information provided by SPSEs.

**Appendix-5.2**

(Referred to in paragraph 5.3)

**Summarised financial position and working results of Government Companies and Statutory Corporations  
as per their latest finalised accounts as on 30 September 2023**

(₹ in crore)

| Sr. No.  | Name of SPSE  | Period of accounts | Paid up capital  | Long Term Loans  | Net profit/loss before interest and tax | Net profit/loss after interest and tax | Turnover         | Net worth        | Capital employed | Accumulated profit(+)/ Loss (-) |
|----------|---|--------------------|------------------|------------------|---|--|------------------|------------------|------------------|---------------------------------|
| <b>A</b> | <b>Power Sector SPSEs</b>   |                    |                  |                  |   |  |                  |                  |                  |                                 |
| 1.       | Gidderbaha Power Limited  | 2022-23            | 0.05             | 12.03            | (-)0.01                                 | (-)0.01                                | D                | (-)0.01          | 12.02            | (-)0.06                         |
| 2.       | Punjab Genco Limited  | 2021-22            | 22.90            | 0.00             | 0.27                                    | 0.13                                   | 6.79             | 151.38           | 151.38           | 128.48                          |
| 3.       | Punjab State Power Corporation Limited                              | 2022-23            | 21,709.73        | 12,851.77        | (-)3,422.10                             | (-)4,775.93                            | 37,490.92        | 11,309.82        | 24,161.59        | (-)10,419.99                    |
| 4.       | Punjab Thermal Generation Limited                                   | 2022-23            | 0.05             | 0.00             | (-)0.005                                | (-)0.005                               | D                | 0.00             | 0.00             | (-)0.05                         |
| 5.       | Punjab State Transmission Corporation Limited                       | 2022-23            | 605.88           | 3,771.01         | 446.88                                  | 100.90                                 | 1,594.43         | 1,289.42         | 5,060.43         | 681.54                          |
|          | <b>Total A</b>  |                    | <b>22,338.61</b> | <b>16,634.81</b> | <b>(-)2,974.97</b>                      | <b>(-)4,674.92</b>                     | <b>39,092.14</b> | <b>12,750.61</b> | <b>29,385.42</b> | <b>(-)9,610.08</b>              |
| <b>B</b> | <b>Agriculture and Allied Sector SPSEs</b>                          |                    |                  |                  |   |  |                  |                  |                  |                                 |
| 6.       | Punjab State Grains Procurement Corporation Limited                 | 2017-18            | 1.05             | 6,873.58         | (-)224.05                               | (-)224.05                              | 15,587.31        | (-)3,720.86      | 3,152.72         | (-)3,721.91                     |
| 7.       | Punjab State Civil Supplies Corporation Limited                     | 2019-20            | 3.73             | 0.00             | 841.41                                  | (-)28.48                               | 10,386.18        | (-)2,010.31      | (-)2,010.31      | (-)2,014.04                     |
| 8.       | Punjab State Warehousing Corporation                                | 2019-20            | 8.00             | 7,798.47         | 163.67                                  | 163.02                                 | 6,656.93         | (-)334.98        | 7,463.49         | (-)369.46                       |
| 9.       | Punjab Agro Foodgrains Corporation Limited                          | 2021-22            | 5.00             | 5,981.21         | 38.52                                   | (-)49.90                               | 414.24           | (-)1,156.50      | 4,824.71         | (-)1,161.50                     |
| 10.      | Punjab Agro Industries Corporation Limited                          | 2021-22            | 49.21            | 3.08             | 2.82                                    | 2.01                                   | 121.23           | 68.82            | 71.90            | 19.61                           |
| 11.      | Punjab State Forest Development Corporation Limited                 | 2021-22            | 0.25             | 0.00             | 1.06                                    | 0.78                                   | 35.36            | 63.01            | 63.01            | 58.57                           |
| 12.      | Punjab State Seeds Corporation Limited                              | 2021-22            | 5.62             | 0.00             | (-)2.86                                 | (-)2.85                                | 18.02            | 11.60            | 11.60            | 5.98                            |
| 13.      | Punjab Water Resources Management & Development Corporation Limited | 2021-22            | 300.00           | 229.46           | (-)6.36                                 | (-)6.36                                | 0.00             | 71.36            | 300.82           | (-)228.64                       |

| Sr. No.  | Name of SPSE  | Period of accounts | Paid up capital | Long Term Loans  | Net profit/loss before interest and tax | Net profit/loss after interest and tax | Turnover         | Net worth          | Capital employed | Accumulated profit(+)/ Loss (-) |
|----------|---|--------------------|-----------------|------------------|---|--|------------------|--------------------|------------------|---------------------------------|
| 14.      | Punjab Agri Export Corporation Limited                            | 2021-22            | 5.00            | 0.00             | (-)6.78                                 | (-)6.19                                | 8.68             | 42.50              | 42.50            | 37.50                           |
| 15.      | Punjab Agro Juices Limited  | 2021-22            | 50.00           | 30.00            | (-)5.03                                 | (-)5.05                                | 16.69            | (-)25.01           | 4.99             | (-)75.01                        |
| 16.      | Punjab State Container and Warehousing Corporation Limited        | 2021-22            | 25.00           | 0.00             | 16.97                                   | 12.12                                  | 31.40            | 209.31             | 209.31           | 184.31                          |
|          | <b>Total B</b>  |                    | <b>452.86</b>   | <b>20,915.80</b> | <b>819.37</b>                           | <b>(-)144.95</b>                       | <b>33,276.04</b> | <b>(-)6,781.06</b> | <b>14,134.74</b> | <b>(-)7,264.59</b>              |
| <b>C</b> | <b>Other SPSEs</b>  |                    |                 |                  |   |  |                  |                    |                  |                                 |
| 17.      | Punjab Small Industries and Export Corporation Limited            | 2020-21            | 50.01           | 0.00             | 38.91                                   | 29.09                                  | 159.98           | 429.71             | 429.71           | 379.70                          |
| 18.      | Gulmohar Tourist Complex (Holiday Home) Limited                   | 2019-20            | 0.02            | 1.04             | (-)0.27                                 | (-)0.27                                | 0.01             | (-)5.46            | (-)4.42          | (-)5.48                         |
| 19.      | Punjab Information & Communication Technology Corporation Limited | 2021-22            | 19.23           | 0.00             | 5.02                                    | 3.99                                   | 11.99            | 50.94              | 50.94            | 31.71                           |
| 20.      | Punjab Police Security Corporation Limited                        | 2021-22            | 0.05            | 0.00             | B                                       | B                                      | B                | 0.05               | 0.05             | B                               |
| 21.      | Punjab State Bus Stand Management Company Limited                 | 2015-16            | 56.15           | 22.13            | 13.07                                   | 7.91                                   | 455.89           | 78.40              | 100.53           | 22.25                           |
| 22.      | Punjab Tourism Development Corporation Limited                    | 2018-19            | 6.66            | 0.00             | (-)0.02                                 | (-)0.02                                | 0.00             | 22.01              | 22.01            | 13.97                           |
| 23.      | Punjab Municipal Infrastructure Development Company               | 2019-20            | 0.05            | 948.70           | B                                       | B                                      | B                | 0.05               | 948.75           | B                               |
| 24.      | Punjab State Biotech Corporation (Mohali Biotechnology Park)      | 2021-22            | 0.00            | 0.00             | B                                       | B                                      | B                | 0.00               | 0.00             | B                               |
| 25.      | Punjab State Industrial Development Corporation Limited           | 2021-22            | 78.21           | 554.64           | 15.45                                   | 0.02                                   | 5.08             | (-)583.39          | (-)28.75         | (-)661.60                       |
| 26.      | Punjab Communications Limited                                     | 2022-23            | 12.05           | 0.00             | (-)15.77                                | (-)15.77                               | 10.59            | (-)54.45           | (-)54.45         | (-)75.46                        |
| 27.      | Punjab Police Housing Corporation Limited                         | 2021-22            | 0.05            | 140.63           | B                                       | B                                      | B                | 0.05               | 140.68           | B                               |

| Sr. No. | Name of SPSE   | Period of accounts          | Paid up capital  | Long Term Loans  | Net profit/loss before interest and tax | Net profit/loss after interest and tax | Turnover         | Net worth        | Capital employed | Accumulated profit(+)/ Loss (-) |
|---------|--|-----------------------------|------------------|------------------|---|--|------------------|------------------|------------------|---------------------------------|
| 28.     | Punjab Scheduled Castes Land Development and Finance Corporation | 2021-22                     | 131.15           | 17.03            | (-)4.89                                 | (-)5.27                                | 8.72             | 99.09            | 116.12           | (-)32.06                        |
| 29.     | PEPSU Road Transport Corporation                                 | 2017-18                     | 331.44           | 73.38            | 13.19                                   | (-)2.67                                | 518.55           | (-)64.76         | 8.62             | (-)396.20                       |
| 30.     | Punjab Financial Corporation                                     | 2019-20                     | 40.39            | 175.48           | (-)0.16                                 | (-)0.29                                | 3.30             | (-)217.00        | (-)41.52         | (-)257.39                       |
| 31.     | Amritsar Smart City Limited                                      | 2020-21                     | 0.01             | 0.00             | 0.00                                    | 0.00                                   | 0.00             | 0.15             | 0.15             | 0.14                            |
| 32.     | Jalandhar Smart City Limited                                     | 2020-21                     | 0.01             | 0.00             | (-)6.57                                 | (-)6.57                                | 0.04             | (-)6.62          | (-)6.62          | (-)6.63                         |
| 33.     | Ludhiana Smart City Limited                                      | 2019-20                     | 0.01             | 0.00             | (-)0.04                                 | (-)0.04                                | 0.00             | (-)0.19          | (-)0.19          | (-)0.20                         |
| 34.     | Punjab Rural Water Utility                                       | First accounts not received |                  |                  |   |  |                  |                  |                  |                                 |
|         | <b>Total C</b>   |                             | <b>725.49</b>    | <b>1,933.03</b>  | <b>57.92</b>                            | <b>10.11</b>                           | <b>1,174.15</b>  | <b>(-)251.42</b> | <b>1,681.61</b>  | <b>(-)987.25</b>                |
|         | <b>Grand Total (A+B+C)</b>                                       |                             | <b>23,516.96</b> | <b>39,483.64</b> | <b>(-)2,097.68</b>                      | <b>(-)4,809.76</b>                     | <b>73,542.33</b> | <b>5,718.13</b>  | <b>45,201.77</b> | <b>(-)17,861.92</b>             |

Source: Latest financial statements

- Note: 1.** 'B' represents SPSEs working on no profit/no loss basis.  
**2.** 'D' represents SPSEs which have not commenced commercial operations.  
**3.** Net worth means the sum total of the paid-up share capital and free reserves and surplus less accumulated loss and deferred revenue expenditure. Free reserves mean all reserves created out of profits but do not include reserves created out of revaluation of assets and write back of depreciation provision.



### Appendix-5.3

(Referred to in paragraph 5.7.3)

#### Statement showing State Government funds infused in SPSEs during the period from 2010-11 to 2022-23

(₹ in crore)

| Sr. No.      | 1   |             | 2  |                     | 3   |             | 4   |             | 5  |             | 6  |             | 7  |             | 8  |             |
|--------------|---|-------------|--|---------------------|---|-------------|---|-------------|--|-------------|--|-------------|--|-------------|--|-------------|
|              | Equity  | IFL         | Equity   | IFL                 | Equity  | IFL         | Equity  | IFL         | Equity   | IFL         | Equity   | IFL         | Equity   | IFL         | Equity   | IFL         |
| Year         | Punjab Agro Industries Corporation Limited (11 February 1966) |             | Punjab Agri Export Corporation Limited (17 January 1997) |                     | Punjab State Forest Development Corporation Limited (23 May 1983) |             | Punjab State Grains Procurement Corporation Limited (10 March 2003) |             | Punjab State Seeds Corporation Limited (27 March 1976) |             | Punjab Small Industries and Export Corporation Limited (17 March 1962) |             | Punjab Water Resources Management and Development Corporation Limited (26 December 1970) |             | Gulmohar Tourist Complex (Holiday Home) Limited (09 July 2003) |             |
| Upto 2010-11 | 45.46   | 0.00        | 0.00   | 0.00                | 0.25  | 0.00        | 1.05  | 0.00        | 4.51   | 0.00        | 49.86  | 0.00        | 296.16   | 0.00        | 0.02   | 0.00        |
| 2011-12      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2012-13      | 0.00  | 0.00        | 0.00   | 30.00 <sup>11</sup> | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 11.00  | 0.00        | 0.00   | 0.00        |
| 2013-14      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 16.93  | 0.00        | 0.00   | 0.00        |
| 2014-15      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 41.65  | 0.00        | 0.00   | 0.00        |
| 2015-16      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 26.82  | 0.00        | 0.00   | 0.00        |
| 2016-17      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 5.41   | 0.00        | 0.00   | 0.00        |
| 2017-18      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2018-19      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | (-)97.97   | 0.00        | 0.00   | 0.00        |
| 2019-20      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2020-21      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2021-22      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2022-23      | 0.00  | 0.00        | 0.00   | 0.00                | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| <b>Total</b> | <b>45.46</b>  | <b>0.00</b> | <b>00.00</b>   | <b>30.00</b>        | <b>0.25</b>   | <b>0.00</b> | <b>1.05</b>   | <b>0.00</b> | <b>4.51</b>  | <b>0.00</b> | <b>49.86</b>   | <b>0.00</b> | <b>300.00</b>  | <b>0.00</b> | <b>0.02</b>  | <b>0.00</b> |

<sup>11</sup> Interest free loan (IFL) of ₹ 30.00 crore was given to Punjab Agro Juices Limited during the year 2012-13. As Punjab Agro Juices limited has been merged with Punjab Agri Export Corporation Limited, as such, loan has been shown against Punjab Agri Export Corporation Limited.

| Sr. No.      | 9   |             | 10  |             | 11   |             | 12   |             | 13   |             | 14  |             | 15   |             | 16   |             |
|--------------|---|-------------|---|-------------|--|-------------|--|-------------|--|-------------|---|-------------|--|-------------|--|-------------|
| Year         | Punjab Information & Communication Technology Corporation Limited (27 March 1976) |             | Punjab State Bus Stand Management Company Limited (07 March 1995) |             | Punjab State Civil Supplies Corporation Limited (14 February 1974) |             | Punjab State Container and Warehousing Corporation Limited (26 April 1995) |             | Punjab Tourism Development Corporation Limited (26 March 1979) |             | Punjab State Warehousing Corporation (01 November 1967) |             | Punjab Scheduled Castes Land Development and Finance Corporation (18 January 1971) |             | PEPSU Road Transport Corporation (07 January 1956) |             |
|              | Equity  | IFL         | Equity  | IFL         | Equity   | IFL         | Equity   | IFL         | Equity   | IFL         | Equity  | IFL         | Equity   | IFL         | Equity   | IFL         |
| Upto 2010-11 | 19.23   | 0.00        | 56.15   | 0.00        | 3.73   | 0.00        | 25.00  | 0.00        | 6.66   | 0.00        | 4.00  | 0.00        | 33.32  | 0.00        | 86.82  | 0.00        |
| 2011-12      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 1.67   | 0.00        | 195.26   | 0.00        |
| 2012-13      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 4.91   | 0.00        | 0.00   | 0.00        |
| 2013-14      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 5.42   | 0.00        | 0.00   | 0.00        |
| 2014-15      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 5.42   | 0.00        | 25.00  | 0.00        |
| 2015-16      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 5.42   | 0.00        | 0.00   | 0.00        |
| 2016-17      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 5.42   | 0.00        | 0.00   | 0.00        |
| 2017-18      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2018-19      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2019-20      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 1.09   | 0.00        | 0.00   | 0.00        |
| 2020-21      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 5.42   | 0.00        | 0.00   | 0.00        |
| 2021-22      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        |
| 2022-23      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 2.05   | 0.00        | 0.00   | 0.00        |
| <b>Total</b> | <b>19.23</b>  | <b>0.00</b> | <b>56.15</b>  | <b>0.00</b> | <b>3.73</b>  | <b>0.00</b> | <b>25.00</b>   | <b>0.00</b> | <b>6.66</b>  | <b>0.00</b> | <b>4.00</b>   | <b>0.00</b> | <b>70.14</b>   | <b>0.00</b> | <b>307.08</b>                                      | <b>0.00</b> |

| Sr. No.      | 17  |             | 18  |             | 19  |             | 20   |             | 21  |             | 22   |             | Total            |              | Grand Total      |
|--------------|---|-------------|---|-------------|---|-------------|--|-------------|---|-------------|--|-------------|------------------|--------------|------------------|
| Year         | Punjab State Industrial Development Corporation Limited (31 January 1966) |             | Punjab Financial Corporation (01 February 1953) |             | Punjab Police Housing Corporation Limited (30 March 1989) |             | Punjab State Power Corporation Limited (16 April 2010) |             | Punjab State Transmission Corporation Limited (16 April 2010) |             | Punjab Rural Water Utility (11 March 2022) |             | Total            |              |                  |
|              | Equity  | IFL         | Equity  | IFL         | Equity  | IFL         | Equity   | IFL         | Equity  | IFL         | Equity                                     | IFL         | Equity           | IFL          |                  |
| Upto 2010-11 | 78.21   | 0.00        | 29.31   | 0.00        | 0.05  | 0.00        | 6,081.47   | 0.00        | 605.88  | 0.00        | 0.00                                       | 0.00        | 7,477.14         | 0.00         | 7,477.14         |
| 2011-12      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 196.93           | 0.00         | 196.93           |
| 2012-13      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 15.91            | 30.00        | 45.91            |
| 2013-14      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 22.35            | 0.00         | 22.35            |
| 2014-15      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 72.07            | 0.00         | 72.07            |
| 2015-16      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 32.24            | 0.00         | 32.24            |
| 2016-17      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 10.83            | 0.00         | 10.83            |
| 2017-18      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 0.00             | 0.00         | 0.00             |
| 2018-19      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | (-)97.97         | 0.00         | (-)97.97         |
| 2019-20      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 15,628.26  | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 15,629.35        | 0.00         | 15,629.35        |
| 2020-21      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | (-)44.58         | 0.00         | (-)44.58         |
| 2021-22      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.00                                       | 0.00        | 0.00             | 0.00         | 0.00             |
| 2022-23      | 0.00  | 0.00        | 0.00  | 0.00        | 0.00  | 0.00        | 0.00   | 0.00        | 0.00  | 0.00        | 0.01                                       | 0.00        | 2.06             | 0.00         | 2.06             |
| <b>Total</b> | <b>78.21</b>  | <b>0.00</b> | <b>29.31</b>                                    | <b>0.00</b> | <b>0.05</b>   | <b>0.00</b> | <b>21,709.73</b>                                       | <b>0.00</b> | <b>605.88</b>   | <b>0.00</b> | <b>0.01</b>                                | <b>0.00</b> | <b>23,316.33</b> | <b>30.00</b> | <b>23,346.33</b> |

Source: Information provided by SPSEs

**Appendix-5.4**

(Referred to in Paragraph 5.8.2)

**Statement showing details of SPSEs having accumulated losses and status of erosion of capital as per their latest finalised accounts upto September 2023**

(₹ in crore)

| Sr. No.                                       | Name of SPSE  | Period of accounts | Year in which finalised | Net profit/loss after interest and tax | Paid up capital  | Long Term Loans  | Free Reserves | Accumulated Losses (-) | Capital employed | Net worth        | Period since when Net worth has remained negative (no. of years) | State Government Equity as on 31 March 2023 | Long Term Loans of State Government in SPSEs as on 31 March 2023 |
|---|---|--------------------|-------------------------|--|------------------|------------------|---------------|------------------------|------------------|------------------|--|---|--|
| i   | ii  | iii                | iv                      | v                                      | vi               | vii              | viii          | ix                     | x                | xi               | xii  | xiii  | xiv  |
| <b>(A) Government Companies</b>               |   |                    |                         |  |                  |                  |               |                        |                  |                  |  |   |  |
| <b>A1 Power Sector SPSEs</b>                  |   |                    |                         |  |                  |                  |               |                        |                  |                  |  |   |  |
| 1.  | Punjab State Power Corporation Limited                              | 2022-23            | 2023-24                 | (-)4,775.93                            | 21,709.73        | 12,851.77        | 20.08         | (-)10,419.99           | 24,161.59        | 11,309.82        | Not eroded   | 21,709.73                                   | 3.64   |
| 2.  | Punjab Thermal Generation Limited                                   | 2022-23            | 2023-24                 | (-)0.005                               | 0.05             | 0.00             | 0.00          | (-)0.05                | 0.00             | 0.00             | 2022-23(0)   | 0.00  | 0.00   |
| 3.  | Gidderbaha Power Limited  | 2022-23            | 2023-24                 | (-)0.01                                | 0.05             | 12.03            | 0.00          | (-)0.06                | 12.02            | (-)0.01          | 2021-22 (1)  | 0.00  | 0.00   |
| <b>Total A1</b>                               |   |                    |                         | <b>(-)4,775.95</b>                     | <b>21,709.83</b> | <b>12,863.80</b> | <b>20.08</b>  | <b>(-)10,420.10</b>    | <b>24,173.61</b> | <b>11,309.81</b> |  | <b>21,709.73</b>                            | <b>3.64</b>  |
| <b>A2 Agriculture and Allied Sector SPSEs</b> |   |                    |                         |  |                  |                  |               |                        |                  |                  |  |   |  |
| 4.  | Punjab Water Resources Management & Development Corporation Limited | 2021-22            | 2023-24                 | (-)6.36                                | 300.00           | 229.46           | 0.00          | (-)228.64              | 300.82           | 71.36            | Not eroded   | 300.00                                      | 222.26   |
| 5.  | Punjab State Grains Procurement Corporation Limited                 | 2017-18            | 2019-20                 | (-)224.05                              | 1.05             | 6,873.58         | 0.00          | (-)3,721.91            | 3,152.72         | (-)3,720.86      | 2003-04 (19)   | 1.05  | 6,715.74   |

| Sr. No.               | Name of SPSE  | Period of accounts | Year in which finalised | Net profit/ loss after interest and tax | Paid up capital | Long Term Loans  | Free Reserves | Accumulated Losses (-) | Capital employed | Net worth          | Period since when Net worth has remained negative (no. of years) | State Government Equity as on 31 March 2023 | Long Term Loans of State Government in SPSEs as on 31 March 2023 |
|-----------------------|---|--------------------|-------------------------|---|-----------------|------------------|---------------|------------------------|------------------|--------------------|--|---|--|
| i                     | ii  | iii                | iv                      | v                                       | vi              | vii              | viii          | ix                     | x                | xi                 | xii  | xiii  | xiv  |
| 6.                    | Punjab State Civil Supplies Corporation Limited         | 2019-20            | 2023-24                 | (-)28.48                                | 3.73            | 0.00             | 0.00          | (-)2,014.04            | (-)2,010.31      | (-)2,010.31        | Prior to 1999-00   | 3.73  | 10,343.70  |
| 7.                    | Punjab Agro Foodgrains Corporation Limited              | 2021-22            | 2022-23                 | (-)49.90                                | 5.00            | 5,981.21         | 0.00          | (-)1,161.50            | 4,824.71         | (-)1,156.50        | 2014-15 (8)  | 0.00  | 5,568.50   |
| 8.                    | Punjab Agro Juices Limited                              | 2021-22            | 2022-23                 | (-)5.05                                 | 50.00           | 30.00            | 0.00          | (-)75.01               | 4.99             | (-)25.01           | 2014-15 (8)  | 0.00  | 30.00  |
| <b>Total A2</b>       |   |                    |                         | <b>(-)313.84</b>                        | <b>359.78</b>   | <b>13,114.25</b> | <b>0.00</b>   | <b>(-)7,201.10</b>     | <b>6,272.93</b>  | <b>(-)6,841.32</b> |  | <b>304.78</b>                               | <b>22,880.20</b>   |
| <b>A3 Other SPSEs</b> |   |                    |                         |   |                 |                  |               |                        |                  |                    |  |   |  |
| 9.                    | Gulmohar Tourist Complex (Holiday Home) Limited         | 2019-20            | 2021-22                 | (-)0.27                                 | 0.02            | 1.04             | 0.00          | (-)5.48                | (-)4.42          | (-)5.46            | 2003-04 (19)   | 0.02  | 0.00   |
| 10.                   | Punjab State Industrial Development Corporation Limited | 2021-22            | 2022-23                 | 0.02                                    | 78.21           | 554.64           | 0.00          | (-)661.60              | (-)28.75         | (-)583.39          | 2000-01 (22)   | 78.21                                       | 0.00   |
| 11.                   | Punjab Communications Limited                           | 2022-23            | 2023-24                 | (-)15.77                                | 12.05           | 0.00             | 8.96          | (-)75.46               | (-)54.45         | (-)54.45           | 2018-19 (4)  | 0.00  | 0.00   |
| 12.                   | Jalandhar Smart City Limited                            | 2020-21            | 2023-24                 | (-)6.57                                 | 0.01            | 0.00             | 0.00          | (-)6.63                | (-)6.62          | (-)6.62            | 2019-20 (3)  | 0.005                                       | 0.00   |
| 13.                   | Ludhiana Smart City Limited                             | 2019-20            | 2022-23                 | (-)0.04                                 | 0.01            | 0.00             | 0.00          | (-)0.20                | (-)0.19          | (-)0.19            | 2018-19 (4)  | 0.005                                       | 0.00   |
| <b>Total A3</b>       |   |                    |                         | <b>(-)22.63</b>                         | <b>90.30</b>    | <b>555.68</b>    | <b>8.96</b>   | <b>(-)749.37</b>       | <b>(-)94.43</b>  | <b>(-)650.11</b>   |  | <b>78.24</b>                                | <b>0.00</b>  |

| Sr. No.   | Name of SPSE   | Period of accounts | Year in which finalised | Net profit/ loss after interest and tax | Paid up capital  | Long Term Loans  | Free Reserves | Accumulated Losses (-) | Capital employed | Net worth         | Period since when Net worth has remained negative (no. of years) | State Government Equity as on 31 March 2023 | Long Term Loans of State Government in SPSEs as on 31 March 2023 |
|---|--|--------------------|-------------------------|---|------------------|------------------|---------------|------------------------|------------------|-------------------|--|---|--|
| i   | ii   | iii                | iv                      | v                                       | vi               | vii              | viii          | ix                     | x                | xi                | xii  | xiii  | xiv  |
| <b>Total A (A1+A2+A3)</b>   |  |                    |                         | <b>(-5,112.42</b>                       | <b>22,159.91</b> | <b>26,533.73</b> | <b>29.04</b>  | <b>(-18,370.57</b>     | <b>30,352.11</b> | <b>3,818.38</b>   |  | <b>22,092.75</b>                            | <b>22,883.84</b>   |
| <b>(B) Statutory Corporations</b>   |  |                    |                         |   |                  |                  |               |                        |                  |                   |  |   |  |
| <b>B1 Agriculture and Allied Sector SPSEs</b>   |  |                    |                         |   |                  |                  |               |                        |                  |                   |  |   |  |
| 14.   | Punjab State Warehousing Corporation                             | 2019-20            | 2023-24                 | 163.02                                  | 8.00             | 7,798.47         | 26.48         | (-369.46               | 7,463.49         | (-334.98          | 2004-05 (18)   | 4.00  | 3,686.47   |
| <b>Total B1</b>   |  |                    |                         | <b>163.02</b>                           | <b>8.00</b>      | <b>7,798.47</b>  | <b>26.48</b>  | <b>(-369.46</b>        | <b>7,463.49</b>  | <b>(-334.98</b>   |  | <b>4.00</b>                                 | <b>3,686.47</b>  |
| <b>B2 Other SPSEs</b>   |  |                    |                         |   |                  |                  |               |                        |                  |                   |  |   |  |
| 15.   | Punjab Scheduled Castes Land Development and Finance Corporation | 2021-22            | 2022-23                 | (-5.27                                  | 131.15           | 17.03            | 0.00          | (-32.06                | 116.12           | 99.09             | Not eroded   | 70.14                                       | 0.00   |
| 16.   | PEPSU Road Transport Corporation                                 | 2017-18            | 2020-21                 | (-2.67                                  | 331.44           | 73.38            | 0.00          | (-396.20               | 8.62             | (-64.76           | Prior to 1999-00   | 307.08                                      | 23.75  |
| 17.   | Punjab Financial Corporation                                     | 2019-20            | 2021-22                 | (-0.29                                  | 40.39            | 175.48           | 0.00          | (-257.39               | (-41.52          | (-217.00          | Prior to 1999-00   | 29.31                                       | 9.84   |
| <b>Total B2</b>   |  |                    |                         | <b>(-8.23</b>                           | <b>502.98</b>    | <b>265.89</b>    | <b>0.00</b>   | <b>(-685.65</b>        | <b>83.22</b>     | <b>(-182.67</b>   |  | <b>406.53</b>                               | <b>33.59</b>   |
| <b>Total B (B1+B2)</b>  |  |                    |                         | <b>154.79</b>                           | <b>510.98</b>    | <b>8,064.36</b>  | <b>26.48</b>  | <b>(-1,055.11</b>      | <b>7,546.71</b>  | <b>(-517.65</b>   |  | <b>410.53</b>                               | <b>3,720.06</b>  |
| <b>Grand Total (A+B)</b>  |  |                    |                         | <b>(-4,957.63</b>                       | <b>22,670.89</b> | <b>34,598.09</b> | <b>55.52</b>  | <b>(-19,425.68</b>     | <b>37,898.82</b> | <b>3,300.73</b>   |  | <b>22,503.28</b>                            | <b>26,603.90</b>   |
| <b>Total of SPSEs whose net worth has eroded (excluding SPSEs at Sr. No. 1, 4 and 15)</b> |  |                    |                         | <b>(-170.07</b>                         | <b>530.01</b>    | <b>21,499.83</b> | <b>35.44</b>  | <b>(-8,744.99</b>      | <b>13,320.29</b> | <b>(-8,179.54</b> |  | <b>423.41</b>                               | <b>26,378.00</b>   |

| Sr. No. | Name of SPSE   | Period of accounts | Year in which finalised | Net profit/loss after interest and tax | Paid up capital | Long Term Loans | Free Reserves | Accumulated Losses (-) | Capital employed | Net worth   | Period since when Net worth has remained negative (no. of years) | State Government Equity as on 31 March 2023 | Long Term Loans of State Government in SPSEs as on 31 March 2023 |
|---------|--|--------------------|-------------------------|--|-----------------|-----------------|---------------|------------------------|------------------|-------------|--|---|--|
| i       | ii   | iii                | iv                      | v                                      | vi              | vii             | viii          | ix                     | x                | xi          | xii  | xiii  | xiv  |
|         | Seven SPSEs (Sr. No. 5,6,7,8,14,16 and 17) whose Capital has eroded and where Government loans are |                    |                         | (-147.42)                              | 439.61          | 20,932.12       | 26.48         | (-7,995.51)            | 13,402.70        | (-7,529.42) |  | 345.17                                      | 26,378.00  |

Source: Information provided by SPSEs (Column xiii and xiv) and their latest finalised accounts

**Appendix 5.5***(Referred to in paragraph 5.11.2)***Information regarding accounts in arrear of  
State Public Sector Enterprises**

| <b>Sr. No.</b> | <b>Name of the SPSE</b>   | <b>Year for which Accounts are in arrears</b> | <b>No. of accounts in arrears</b> | <b>Status of the SPSE</b> |
|----------------|---|---|-----------------------------------|---------------------------|
| 1.             | Punjab Genco Limited  | 2022-23                                       | 01                                | Working                   |
| 2.             | Punjab State Grains Procurement Corporation Limited                 | 2018-19 to 2022-23                            | 05                                | Working                   |
| 3.             | Punjab State Civil Supplies Corporation Limited                     | 2020-21 to 2022-23                            | 03                                | Working                   |
| 4.             | Punjab Agro Foodgrains Corporation Limited                          | 2022-23                                       | 01                                | Working                   |
| 5.             | Punjab Agro Industries Corporation Limited                          | 2022-23                                       | 01                                | Working                   |
| 6.             | Punjab State Forest Development Corporation Limited                 | 2022-23                                       | 01                                | Working                   |
| 7.             | Punjab State Seeds Corporation Limited                              | 2022-23                                       | 01                                | Working                   |
| 8.             | Punjab Water Resources Management & Development Corporation Limited | 2022-23                                       | 01                                | Working                   |
| 9.             | Punjab Agri Export Corporation Limited                              | 2022-23                                       | 01                                | Working                   |
| 10.            | Punjab State Container and Warehousing Corporation Limited          | 2022-23                                       | 01                                | Working                   |
| 11.            | Punjab Small Industries and Export Corporation Limited              | 2021-22 to 2022-23                            | 02                                | Working                   |
| 12.            | Gulmohar Tourist Complex (Holiday Home) Limited                     | 2020-21 to 2022-23                            | 03                                | Working                   |
| 13.            | Punjab Information & Communication Technology Corporation Limited   | 2022-23                                       | 01                                | Working                   |
| 14.            | Punjab Police Security Corporation Limited                          | 2022-23                                       | 01                                | Working                   |
| 15.            | Punjab State Bus Stand Management Company Limited                   | 2016-17 to 2022-23                            | 07                                | Working                   |



| Sr. No.      | Name of the SPSE  | Year for which Accounts are in arrears | No. of accounts in arrears | Status of the SPSE |
|--------------|---|--|----------------------------|--------------------|
| 16.          | Punjab Tourism Development Corporation Limited                    | 2019-20 to 2022-23                     | 04                         | Working            |
| 17.          | Punjab Municipal Infrastructure Development Company               | 2020-21 to 2022-23                     | 03                         | Working            |
| 18.          | Punjab State Biotech Corporation (Mohali Biotechnology Park)      | 2022-23                                | 01                         | Working            |
| 19.          | Punjab State Industrial Development Corporation Limited           | 2022-23                                | 01                         | Working            |
| 20.          | Punjab Police Housing Corporation Limited                         | 2022-23                                | 01                         | Working            |
| 21.          | Amritsar Smart City Limited                                       | 2021-22 to 2022-23                     | 02                         | Working            |
| 22.          | Jalandhar Smart City Limited                                      | 2021-22 to 2022-23                     | 02                         | Working            |
| 23.          | Ludhiana Smart City Limited                                       | 2020-21 to 2022-23                     | 03                         | Working            |
| <b>Total</b> |   |  | <b>47</b>                  |                    |
| 24.          | Punjab Land Development and Reclamation Corporation Limited       | 1995-96 to 2022-23                     | 28                         | Inactive           |
| 25.          | Punjab Poultry Development Corporation Limited                    | 2016-17 to 2022-23                     | 07                         | Inactive           |
| 26.          | Punjab Venture Capital Limited                                    | 2022-23                                | 01                         | Inactive           |
| 27.          | Punjab Venture Investors Trust Limited                            | 2022-23                                | 01                         | Inactive           |
| 28.          | Punjab Film and News Corporation Limited                          | 2015-16 to 2022-23                     | 08                         | Inactive           |
| 29.          | Amritsar Hotel Limited  | 2020-21 to 2022-23                     | 03                         | Inactive           |
| 30.          | Neem Chameli Tourist Complex Limited                              | 2020-21 to 2022-23                     | 03                         | Inactive           |
| 31.          | Punjab State Handloom and Textile Development Corporation Limited | 2019-20 to 2022-23                     | 04                         | Inactive           |
| 32.          | Punjab State Hosiery and Knitwear Development Corporation Limited | 2006-07 to 2022-23                     | 17                         | Inactive           |

| Sr. No.      | Name of the SPSE                                     | Year for which Accounts are in arrears | No. of accounts in arrears | Status of the SPSE |
|--------------|--|--|----------------------------|--------------------|
| 33.          | Punjab State Leather Development Corporation Limited | 2020-21 to 2022-23                     | 03                         | Inactive           |
| 34.          | Punjab Recorders Limited                             | 2022-23                                | 01                         | Inactive           |
| 35.          | Punjab Footwears Limited                             | 2020-21 to 2022-23                     | 03                         | Inactive           |
| <b>Total</b> |  |  | <b>79</b>                  |                    |
| 36.          | Punjab Micro Nutrients Limited                       | Under liquidation                      |                            |                    |
| 37.          | Electronic Systems Punjab Limited                    | Under liquidation                      |                            |                    |
| 38.          | Punjab Bio-Medical Equipments Limited                | Under liquidation                      |                            |                    |
| 39.          | Punjab Power Packs Limited                           | Under liquidation                      |                            |                    |

Source: Compiled on the basis of annual accounts received in the office of Pr. Accountant General (Audit) Punjab