

## 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	3.09 crore	
3.	Density of Population (All India Density= 426.09 persons per Sq. km.)	614.07 persons per Sq. km.	
4.	Population below poverty line (All India Average = 21.92 per cent)	8.26 per cent	
5.	Literacy (as per 2011 census) (All India Average = 73 per cent)	75.80 per cent	
6.	Infant mortality (per 1000 live births) (All India Average = 28 per 1000 live births)	18	
7.	Life Expectancy at birth (All India Average = 70 years)	72.50	
8.	Gross State Domestic Product (GSDP) 2023-24 at current prices	₹ 7,44,899 crore	
9.	Per capita GSDP CAGR* (2014-15 to 2023-24)	General Category States Average	9.56
		Punjab	7.18
		All India Average	8.89
10.	GSDP CAGR (2014-15 to 2023-24)	General Category States Average	10.76
		Punjab	8.58
		All India Average	10.06
11.	Population Growth (2014 to 2024)	General Category States Average	10.33
		Punjab	8.20
		All India Average	11.26
12.	Total cropped area	78.88 lakh hectares	
13.	Gross Irrigated area	78.79 lakh hectares	
14.	Percentage of total irrigated area to cropped area	99.80 per cent	

\* Compound 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 and (iv) Statistical Abstract of Punjab 2023.

<b>B. Financial Data</b>									
Sr. No.	Particulars	Figures (in per cent)							
		2014-15 to 2017-18		2018-19 to 2021-22		2021-22 to 2022-23		2022-23 to 2023-24	
	<u>CAGR</u>	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab	General Category States	Punjab
a.	Of Revenue Receipts	12.61	10.75	7.12	7.88	13.41	12.08	8.19	1.80
b.	Of Own Tax Revenue	7.17	5.96	19.80	5.74	10.58	13.17	10.58	11.86
c.	Of Non-Tax Revenue	6.52	14.46	5.44	(-)14.23	12.94	30.27	14.62	16.07
d.	Of Total Expenditure	12.05	9.46	7.57	10.29	12.53	14.58	10.56	0.52
e.	Of Capital Expenditure*	12.02	(-)2.79	4.80	36.45	18.92	(-)16.03	19.85	(-)38.64
f.	Of Revenue Expenditure on Education	9.33	7.57	7.34	8.13	13.21	13.75	5.11	4.19
g.	Of Revenue Expenditure on Health	14.09	5.12	14.96	7.07	0.88	6.96	10.34	15.78
h.	Of Salary and Wages	9.86	7.02	8.19	5.10	9.71	16.48	7.52	3.26
i.	Of Pension	14.24	12.09	9.58	13.44	11.38	23.65	6.27	10.30

Source: Finance Accounts

\* Includes Capital Outlay and Loans and Advances disbursed.

**Appendix 1.2**

*(Referred to in paragraphs 1.3.2)*

**Summarised financial position of the Government of Punjab  
as on 31 March 2024**

*(₹ in crore)*

<b>LIABILITIES</b>	<b>As on 31.03.2023</b>	<b>As on 31.03.2024</b>
<b>Internal Debt -</b>	<b>250971.66</b>	<b>280965.94</b>
Market Loans bearing interest	200898.53	232555.58
Market Loans not bearing interest	0.03	0.02
Loans from other Institutions	50073.10	44829.91
Ways and Means Advances, Special Drawing Facility and Overdrafts from Reserve Bank of India	--	3580.43
<b>Loans and Advances from Central Government-</b>	<b>25487.39</b>	<b>25075.35</b>
Non-Plan Loans	9.58	7.08
Loans for State Plan Schemes	1215.06	130.76
Pre 1984-85 Loans	0.30	0.30
Other loans for State*	24262.45	24937.21
<b>Contingency Fund</b>	<b>25.00</b>	<b>25.00</b>
<b>Small Savings, Provident Funds, etc.</b>	<b>22404.33</b>	<b>23005.28</b>
<b>Deposits</b>	<b>4913.27</b>	<b>5072.27</b>
<b>Reserve Funds</b>	<b>16795.71</b>	<b>20682.91</b>
<b>Suspense and Miscellaneous Balances</b>	<b>327.36</b>	<b>341.86</b>
<b>Remittance Balances</b>	<b>--</b>	<b>--</b>
<b>TOTAL</b>	<b>320924.72</b>	<b>355168.61</b>
<b>ASSETS</b>		
<b>Gross Capital Outlay on Fixed Assets -</b>	<b>85134.74</b>	<b>89877.55</b>
Investments in shares of Companies, Corporations, etc.	20038.52	20039.78
Other Capital Expenditure	65096.22	69837.77
<b>Loans and Advances -</b>	<b>38887.68</b>	<b>39044.72</b>
Loans for Power Projects	734.48	730.85
Other Development Loans	38145.10	38305.29
Loans to Government servants and miscellaneous loans	8.10	8.58
<b>Advances with Departmental Officers</b>	<b>0.42</b>	<b>0.42</b>
<b>Remittance Balances</b>	<b>44.26</b>	<b>23.99</b>
<b>Cash</b>	<b>9009.46</b>	<b>10158.43</b>
Cash in Treasuries and local remittances	--	--
Departmental Cash Balance	1378.34	1341.28
Permanent Advances/Cash Imprest	0.26	0.27
Cash Balance Investments	912.67	7.34
Deposits with Reserve Bank of India	365.90	192.20
Investments from Earmarked Funds	6352.29	8617.34
<b>Suspense and Miscellaneous Balances</b>	<b>0.66</b>	<b>0.66</b>

<b>ASSETS</b>	<b>As on 31.03.2023</b>	<b>As on 31.03.2024</b>
<b>Add difference on account of rounding-off</b>	<b>0.04</b>	<b>0.08</b>
<b>Deficit on Government Account -</b>	<b>187847.46</b>	<b>216062.76</b>
Add Revenue Deficit of the current year	26045.03	28215.30
Accumulated deficit at the beginning of the year	161802.43	187847.46
<b>TOTAL</b>	<b>320924.72</b>	<b>355168.61</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 2023-24

(₹ in crore)

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24
1	2	3	4	5	6
<b>Section-A: Revenue</b>					
<b>I-Revenue receipts</b>	<b>87615.60</b>	<b>89192.07</b>	<b>I-Revenue expenditure-</b>	<b>113660.67</b>	<b>117407.39</b>
(i) Tax revenue	42243.17	47252.16	<b>General services</b>	<b>54002.90</b>	<b>57118.45</b>
(ii) Non-tax revenue	6231.94	7233.63	<b>Social Services-</b>	<b>28849.10</b>	<b>31960.96</b>
(iii) State's share of Union Taxes and Duties	17163.65	20409.92	Education, Sports, Art and Culture	14465.34	15121.51
(iv) Non-Plan Grants	0.00	0.00	Health and Family Welfare	4127.75	4778.98
(v) Grants for State Plan Schemes	0.00	0.00	Water Supply, Sanitation, Housing and Urban Development	1319.29	1376.55
(vi) Grants for Centrally Sponsored Plan Schemes	(-)47.34	(-)20.38	Information and Broadcasting	228.35	555.80
(vii) Grants for Centrally Sponsored Schemes	3776.79	3184.97	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	615.88	1062.62
(viii) Finance Commission Grants	10258.45	7388.82	Labour and Labour Welfare	283.28	297.71
(ix) Other Transfer/ Grants to States/ Union Territories with Legislatures	7988.94	3742.95	Social Welfare and Nutrition	7762.35	8713.63
			Others	46.86	54.16
			<b>Economic Services-</b>	<b>26996.39</b>	<b>25031.91</b>
			Agriculture and Allied Activities	12457.81	12092.84
			Rural Development	858.07	605.91
			Irrigation and Flood Control	1067.33	1095.71
			Energy	8225.89	6818.28
			Industry and Minerals	3450.03	2937.50
			Transport	500.96	631.24
			Science, Technology and Environment	31.97	27.16
			General Economic Services	404.33	823.27

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24
1	2	3	4	5	6
			<b>Grants-in-aid and Contributions</b>	3812.28	3296.07
Difference on account of rounding-off	0.04	0.02			
II. Revenue deficit carried over to Section B	26045.03	28215.30	II. Revenue Surplus carried over to Section-B	--	--
<b>Total Section A</b>	<b>113660.67</b>	<b>117407.39</b>		<b>113660.67</b>	<b>117407.39</b>
<b>Section-B : Others</b>					
III-Opening Cash balance including Permanent Advances and Cash Balance Investment	6871.64	9009.46	III Opening Overdraft from Reserve Bank of India	--	--
IV – Misc. Capital Receipts	0.21	0.00	IV-Capital Outlay	6667.21	4742.81
			<b>General Services</b>	<b>224.98</b>	<b>258.79</b>
			<b>Social Services-</b>	<b>4041.21</b>	<b>2205.36</b>
			Education, Sports, Art and Culture	183.23	521.17
			Health and Family Welfare	654.60	230.76
			Water Supply, Sanitation, Housing and Urban Development	2903.41	1415.62
			Information and Broadcasting	0.00	0.00
			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	193.55	1.21
			Labour and Labour Welfare	0.00	0.00
			Social Welfare and Nutrition	52.84	13.58
			Other Social Services	53.58	23.02
			<b>Economic Services-</b>	<b>2401.02</b>	<b>2278.66</b>
			Agriculture and Allied Activities	142.75	0.10
			Rural Development	297.88	171.66
			Irrigation and Flood Control	1002.98	930.56
			Energy	65.73	22.36
			Industry and Minerals	60.01	51.94

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24
1	2	3	4	5	6
			Transport	681.65	969.11
			Science, Technology and Environment	6.00	0.43
			General Economic Services	144.02	132.50
<b>V-Recoveries of Loans and Advances</b>	<b>163.67</b>	<b>38.77</b>	<b>V-Loans and Advances Disbursed</b>	<b>1381.67</b>	<b>195.82</b>
From Power Projects	5.21	3.64	For Power Projects	0.00	0.00
From Government Servants	31.91	24.12	To Government Servants	27.90	24.61
From others	126.55	11.01	To Others	1353.77	171.21
<b>VI-Revenue surplus brought down</b>	--	--	<b>VI-Revenue Deficit Brought down</b>	<b>26045.03</b>	<b>28215.30</b>
<b>VII- Public debt receipts</b>	<b>47262.48</b>	<b>46863.23</b>	<b>VII-Repayment of Public Debt</b>	<b>16094.00</b>	<b>17281.01</b>
External Debt	--	--	External Debt	--	--
Internal debt other than Ways and Means Advances, Special Drawing Facility and Overdraft	46299.53	43070.98	Internal debt other than Ways and Means Advances, Special Drawing Facility and Overdraft	15524.19	16657.15
Net transactions under Ways and Means Advances and Special Drawing Facility	0.00	3580.43	Net transactions under Ways and Means Advances and Special Drawing Facility	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	962.95	211.82	Repayment of Loans and Advances to Central Government	569.81	623.86
<b>VIII- Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>VIII- Appropriation to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>IX-Amount transferred to Contingency fund</b>	<b>Nil</b>	<b>Nil</b>	<b>IX-Expenditure from Contingency fund</b>	<b>Nil</b>	<b>Nil</b>
<b>X-Public Account Receipts<sup>#</sup></b>	<b>102519.38</b>	<b>99243.03</b>	<b>X-Public Account Disbursement<sup>#</sup></b>	<b>97620.01</b>	<b>94561.12</b>
Small Savings, Provident Funds, etc.	3349.65	3417.67	Small Savings, Provident Funds, etc.	3133.02	2816.73

Receipts	2022-23	2023-24	Disbursements	2022-23	2023-24
1	2	3	4	5	6
Reserve Funds	4487.48	4629.01	Reserve Funds <sup>^</sup>	328.30	741.82
Deposits and Advances	7052.95	6877.88	Deposits and Advances	6924.79	6718.88
Suspense and Miscellaneous <sup>#</sup>	87562.41	84215.64	Suspense and Miscellaneous <sup>#</sup>	87198.20	84201.13
Remittances	66.89	102.83	Remittances	35.70	82.56
<b>XI-Closing Overdraft from Reserve Bank of India</b>	<b>Nil</b>	<b>Nil</b>	<b>XI Cash Balance at end</b>	<b>9009.46</b>	<b>10158.43</b>
			Cash in Treasuries and Local Remittances	--	--
			Deposits with Reserve Bank	365.90	192.20
			Other cash balance and Investments*	7730.89	9958.89
			Cash Balance Investment	912.67	7.34
<b>Total Section-B</b>	<b>156817.38</b>	<b>155154.49</b>		<b>156817.38</b>	<b>155154.49</b>
<b>Total (A+B)</b>	<b>270478.05</b>	<b>272561.88</b>	<b>Total</b>	<b>270478.05</b>	<b>272561.88</b>

Source: Finance Accounts

<sup>^</sup> It excludes ₹ 2,265.05 crore on account of investment of Consolidated Sinking Fund.

<sup>#</sup> 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	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part A: Receipts</b>					
<b>1. Revenue Receipts</b>	<b>61575</b>	<b>69048</b>	<b>78168</b>	<b>87616</b>	<b>89192</b>
<b>(i) Own Tax Revenue<sup>1</sup></b>	<b>29995</b> <b>(49)</b>	<b>30053</b> <b>(44)</b>	<b>37327</b> <b>(48)</b>	<b>42243</b> <b>(48)</b>	<b>47252</b> <b>(53)</b>
State's Goods and Service Tax <sup>2</sup>	12751 (43)	11819 (39)	15542 (42)	18128 (43)	20925 (44)
Taxes on Sales, Trade, etc. <sup>2</sup>	5223 (17)	5372 (18)	6869 (18)	5637 (13)	6501 (14)
State Excise <sup>2</sup>	4865 (16)	6164 (20)	6157 (16)	8437 (20)	9233 (20)
Taxes on vehicles <sup>2</sup>	1994 (7)	1472 (5)	2359 (6)	2674 (6)	2938 (6)
Stamps and Registration fees <sup>2</sup>	2258 (8)	2470 (8)	3308 (9)	4227 (10)	4359 (9)
Land Revenue	67	68	84	93	97
Other Taxes <sup>2</sup>	2837 (9)	2688 (9)	3008 (8)	3047 (7)	3199 (7)
<b>(ii) Non-Tax Revenue<sup>1</sup></b>	<b>6654</b> <b>(11)</b>	<b>4152</b> <b>(6)</b>	<b>4783</b> <b>(6)</b>	<b>6232</b> <b>(7)</b>	<b>7234</b> <b>(8)</b>
<b>(iii) State's share of Union taxes and duties<sup>1</sup></b>	<b>10346</b> <b>(17)</b>	<b>10638</b> <b>(15)</b>	<b>15289</b> <b>(20)</b>	<b>17164</b> <b>(20)</b>	<b>20410</b> <b>(23)</b>
<b>(iv) Grants-in-aid from GoI<sup>1</sup></b>	<b>14580</b> <b>(23)</b>	<b>24205</b> <b>(35)</b>	<b>20769</b> <b>(27)</b>	<b>21977</b> <b>(25)</b>	<b>14296</b> <b>(16)</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>16070</b>	<b>50</b>	<b>207</b>	<b>164</b>	<b>39</b>
<b>4. Total revenue and Non-debt capital receipts (1+2+3)</b>	<b>77645</b>	<b>69098</b>	<b>78375</b>	<b>87780</b>	<b>89231</b>
<b>5. Public Debt Receipts</b>	<b>27821</b>	<b>42386<sup>3</sup></b>	<b>39170<sup>4</sup></b>	<b>47263</b>	<b>46863</b>
Internal Debt (excluding Ways & Means Advances, Special Drawing Facility and Overdrafts)	27674	33595	26584	46300	43071
Net transactions under Ways and Means Advances, Special Drawing Facility and Overdrafts	2	0	0	0	3580
Loans and Advances from Government of India	145	8791	12586	963	212
<b>6. Total receipts in the Consolidated Fund (4+5)</b>	<b>105466</b>	<b>111484</b>	<b>117545</b>	<b>135043</b>	<b>136094</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>66752</b>	<b>75117</b>	<b>91234</b>	<b>102519</b>	<b>99243</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>172218</b>	<b>186601</b>	<b>208779</b>	<b>237562</b>	<b>235337</b>

<sup>1</sup> Figures in parenthesis indicate percentage to Revenue Receipts.

<sup>2</sup> Figures in parenthesis indicate percentage to Tax Revenue.

<sup>3</sup> Includes ₹ 8,359 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

<sup>4</sup> Includes ₹ 12,132 crore as back-to-back loans from GoI in lieu of GST Compensation shortfall.

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part B: Expenditure/ Disbursement</b>					
<b>10. Revenue Expenditure<sup>5</sup></b>	<b>75860</b> <b>(80)</b>	<b>86344</b> <b>(94)</b>	<b>96636</b> <b>(91)</b>	<b>113661</b> <b>(93)</b>	<b>117407</b> <b>(96)</b>
General Services including interest payments <sup>6</sup>	38615 (51)	43253 (50)	47240 (49)	54003 (48)	57118 (49)
Social Services <sup>6</sup>	19484 (26)	21675 (25)	25334 (26)	28849 (25)	31961 (27)
Economic Services <sup>6</sup>	14551 (19)	15445 (18)	20204 (21)	26997 (24)	25032 (21)
Grants-in-aid and Contributions <sup>6</sup>	3210 (4)	5971 (7)	3858 (4)	3812 (3)	3296 (3)
<b>11. Capital Outlay<sup>5</sup></b>	<b>17828</b> <b>(19)</b>	<b>4382</b> <b>(5)</b>	<b>8010</b> <b>(8)</b>	<b>6667</b> <b>(5)</b>	<b>4743</b> <b>(4)</b>
General Services <sup>7</sup>	154 (1)	211 (5)	264 (4)	225 (3)	259 (5)
Social Services <sup>7</sup>	965 (5)	2251 (51)	2911 (36)	4041 (61)	2205 (47)
Economic Services <sup>7</sup>	16709 (94)	1920 (44)	4835 (60)	2401 (36)	2279 (48)
<b>12. Disbursement of Loans and Advances<sup>5</sup></b>	<b>783</b> <b>(1)</b>	<b>956</b> <b>(1)</b>	<b>1576</b> <b>(1)</b>	<b>1382</b> <b>(1)</b>	<b>196</b> <b>(0)</b>
<b>13. Total of revenue expenditure, capital expenditure and disbursement of loans and advances (10+11+12)</b>	<b>94471</b>	<b>91682</b>	<b>106222</b>	<b>121710</b>	<b>122346</b>
<b>14. Repayments of Public Debt</b>	<b>12618</b>	<b>13325</b>	<b>17273</b>	<b>16094</b>	<b>17281</b>
Internal Debt (excluding Ways and Means Advances, Special Drawing Facility and Overdraft)	12185	12863	16782	15524	16657
Net transactions under Ways and Means advances, Special Drawing Facility and Overdraft	0	0	0	0	0
Loans and Advances from Government of India	433	462	491	570	624
<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>107089</b>	<b>105007</b>	<b>123495</b>	<b>137804</b>	<b>139627</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>64328</b>	<b>74471</b>	<b>87659</b>	<b>97620</b>	<b>94561</b>
<b>19. Total disbursements by the State (16+17+18)</b>	<b>171417</b>	<b>179478</b>	<b>211154</b>	<b>235424</b>	<b>234188</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-)14285</b>	<b>(-)17296</b>	<b>(-)18468</b>	<b>(-)26045</b>	<b>(-)28215</b>
<b>21. Fiscal Deficit (4-13)</b>	<b>(-)16826</b>	<b>(-)22584</b>	<b>(-)27847</b>	<b>(-)33930</b>	<b>(-)33115</b>
<b>22. Primary Deficit (-)/ Surplus (+) (21-23)</b>	<b>741</b>	<b>(-)4432</b>	<b>(-)8784</b>	<b>(-)14025</b>	<b>(-)10563</b>

<sup>5</sup> Figures in parenthesis indicate percentage to total expenditure.

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

<sup>7</sup> Figures in parenthesis indicate percentage to capital outlay.

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Part D: Other data</b>					
<b>23. Interest Payments (included in the revenue expenditure)</b>	17567	18152	19063	19905	22552
<b>24. Financial Assistance to local bodies, PSUs, ABs, etc.</b>	9883	15022	11900	12840	11839
<b>25. Ways and Means Advances/Overdraft/Special Drawing Facility/Shortfall availed (days)</b>	227	145	12	221	323
Ways and Means Advances availed (days)	183	145	0	0	105
Overdraft/Special Drawing Facility/Shortfall availed (days)	44	0	12	221	218
<b>26. Interest on Ways and Means Advances/Overdraft</b>	24	6	0	27	75
<b>27. Gross State Domestic Product (GSDP)</b>	537031	540853	627717	681251	744899
<b>28. Total Outstanding Debt (year end)<sup>8</sup></b>	229354	249673	261281	293729	325694
<b>29. Outstanding Guarantees (year end)</b>	25352	23552	20165	20208	22691
<b>30. Maximum amount guaranteed (year end)</b>	14434	23170	25850	27809	33760
<b>31. Number of incomplete projects</b>	52	96	86	69	44
<b>32. Capital blocked in incomplete projects</b>	1201	1209	1564	1625	1764
<b>Part E: Fiscal Health Indicators (per cent)</b>					
<b>I Resource Mobilization</b>					
Own Tax revenue/GSDP	5.59	5.56	5.95	6.20	6.34
Own Non-tax revenue/GSDP	1.24	0.77	0.76	0.91	0.97
Central Tax Transfers/GSDP	1.93	1.97	2.44	2.52	2.74
<b>II Expenditure Management</b>					
Total Expenditure/GSDP	17.59	16.95	16.92	17.87	16.42
Total Expenditure/Revenue Receipts	153.42	132.78	135.89	138.91	137.17
Revenue Expenditure/Total Expenditure	80.30	94.18	90.98	93.39	95.96
Expenditure on Social Services/ Total Expenditure	21.65	26.10	26.59	27.02	27.93
Expenditure on Economic Services/ Total Expenditure*	33.88	19.96	25.06	25.29	22.48
Capital Outlay/ Total Expenditure	18.87	4.78	7.54	5.48	3.88
Capital Outlay on Social & Economic Services/ Total Expenditure	18.71	4.55	7.29	5.29	3.67
<b>III Management of fiscal Imbalances</b>					
Revenue Deficit /GSDP	(-2.66)	(-3.20)	(-2.94)	(-3.82)	(-3.79)

<sup>8</sup> During the years 2020-21 and 2021-2024, it excludes back-to-back loans of ₹ 8,359 crore and ₹ 20,491.41 crore (₹ 8,359 crore + ₹ 12,132.41 crore) respectively, in lieu of GST Compensation shortfall received from GoI which were not to be treated as debt of the State for any norms, as per the guidelines (August 2020).

Particulars	2019-20	2020-21	2021-22	2022-23	2023-24
Fiscal Deficit/GSDP	(-3.13)	(-4.18)	(-4.44)	(-4.98)	(-4.45)
Primary Deficit (surplus)/GSDP	0.14	(-0.82)	(-1.40)	(-2.06)	(-1.42)
Revenue Deficit/Fiscal Deficit	84.90	76.59	66.32	76.76	85.20
<b>IV Management of Fiscal Liabilities</b>					
Total Outstanding Debt/GSDP	42.71	46.16	41.62	43.12	43.72
Total Outstanding Debt/RR	372.48	361.59	334.26	335.25	365.16
<b>V Other Fiscal Health Indicators</b>					
Return on Investment (per cent)	0.02	0.01	0.033	0.016	0.021
Financial Assets/Liabilities	45.12	42.91 <sup>\$</sup>	38.83 <sup>#</sup>	37.47 <sup>#</sup>	35.44 <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 2023-24	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	68.09	32.06
5.	Punjab Water Resource Management and Development Corporation Limited	300.00	235.05
6.	Punjab Financial Corporation	29.31	249.03
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	550.06
10.	Punjab State Civil Supplies Corporation Limited	3.73	2276.19
11.	Punjab State Grains Procurement Corporation Limited	1.05	3721.91
12.	Punjab State Power Corporation Limited	21709.73	9619.55
<b>Total</b>		<b>22501.23</b>	<b>17753.96</b>

Source: Finalised accounts of the PSUs upto September 2024 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 2024
1.	Punjab State Grains Procurement Corporation Limited	1.05	1.05	(-)224.05	(-)3721.91	(-)3720.86	6513.65
2.	Gulmohar Tourist Complex (Holiday Home) Limited	0.02	0.02	(-)0.27	(-)5.48	(-)5.46	0.00
3.	Punjab State Civil Supplies Corporation Limited	3.73	3.73	(-)262.15	(-)2276.19	(-)2272.46	10776.51
4.	Punjab State Industrial Development Corporation Limited	78.21	78.21	0.02	(-)661.60	(-)583.39	0.00
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	0.00
7.	Punjab State Warehousing Corporation	8.00	4.00	(-)177.05	(-)550.06	(-)515.58	3702.44
8.	Punjab Financial Corporation	40.39	29.31	8.36	(-)249.03	(-)208.64	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>(-)664.42</b>	<b>(-)7867.30</b>	<b>(-)7377.96</b>	<b>21026.19</b>

Source: Finalised accounts of the PSUs upto September 2024 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 2024**

*(₹ 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	6513.65
3.	Punjab Water Resources Management and Development Corporation Limited	222.26
4.	Punjab State Civil Supplies Corporation Limited	10776.51
5.	Punjab State Warehousing Corporation	3702.44
6.	PEPSU Road Transport Corporation	23.75
7.	Punjab Financial Corporation	9.84
8.	Punjab Agri Export Corporation Limited	30.00
9.	Punjab State Hosiery and Knitwear Development Corporation Limited	9.64
10.	Punjab State Handloom and Textile Development Corporation Limited	0.004
<b>Total</b>		<b>26856.59</b>

*Source: Information provided by the PSUs*

*Note: PSUs at Sr. No. 9 and 10 are non-working companies.*

**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)

Sr. No.	Name of the PSU	As per Finance Accounts	As per records of PSUs	Difference
1.	Punjab Agro Industries Corporation Limited	46.23	45.46	(-)0.77
2.	Punjab State Seeds Corporation Limited	3.70	4.51	0.81
3.	Punjab Small Industries and Export Corporation Limited	4.77	49.86	45.09
4.	Punjab Water Resources Management & Development Corporation Limited	206.90	300.00	93.10
5.	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	68.09	(-)16.21
8.	PEPSU Road Transport Corporation	255.05	307.08	52.03
9.	Punjab State Handloom and Textile Development Corporation Limited	3.63	2.43	(-)1.20
10.	Amritsar Smart City Limited	0.00	0.005	0.005
11.	Jalandhar Smart City Limited	0.00	0.005	0.005
12.	Ludhiana Smart City Limited	0.00	0.005	0.005
13.	Punjab State Power Corporation Limited	18401.05	21709.73	3308.68
14.	Punjab State Transmission Corporation Limited	0.00	605.88	605.88
15.	Punjab Rural Water Utility	0.00	0.01	0.01
	<b>Total</b>	<b>19014.89</b>	<b>23103.73</b>	<b>4088.84</b>

Source: Finance Accounts and information obtained from the PSUs

## Appendix 3.1

(Referred to in paragraph 3.1.1)

## Details of budget allotment and expenditure under Gender Responsive Budgeting Schemes (having original budget provision of ₹ 50 crore or more)

(₹ in crore)

Sr. No.	Name of Scheme	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Savings
<b>Part A- 100 per cent women specific schemes</b>							
1.	Financial Assistance to Widows and Destitute Women	1063.13	0.00	22.87	1086.00	1084.92	1.08
2.	Reimbursement to Transport Department in lieu of Free Concessional Travel facility to Women above the age of 60 years in Government/PRTC Buses in the State of Punjab.	497.50	0.00	-47.50	450.00	450.00	0.00
3.	Ashirwaad to SC Girls/Widows/Divorcees and Daughters of Widows at the time of their marriages	250.00	0.00	-30.00	220.00	165.51	54.49
4.	Punjab State Rural Livelihoods Mission	77.08	0.00	0.00	77.08	76.52	0.56
<b>Part B - Schemes with 30 per cent to 99 per cent expenditure on women related components</b>							
5.	Nutrition ICDS (50% of actual expenditure reimburses by GoI) (SNP)	180.00	0.00	100.00	280.00	184.65	95.35
6.	Integrated Child Development Services Scheme (60:40) (GoI:GoP)	779.82	0.00	-221.46	558.36	517.76	40.60
7.	National Nutrition Mission (60:40) (GoI:GoP)	61.42	0.00	-61.03	0.39	0.23	0.16
8.	Indira Gandhi National Old Age Pension	54.00	0.00	-44.50	9.50	9.35	0.15
9.	Financial Assistance to Disabled Persons	478.48	0.00	-16.98	461.50	461.07	0.43
10.	Financial Assistance to Dependent Children	388.73	0.00	-11.74	376.99	374.04	2.95
11.	Financial Assistance to Old Age Persons	1860.14	59.48	80.38	2000.00	1982.94	17.06
12.	Post-matric Scholarship to Other Backward Classes for Study in India	50.00	0.00	-49.00	1.00	0.00	1.00
13.	Scholarship for Post Matric Students for Scheduled Castes	245.00	366.00	0.00	611.00	611.00	0.00
14.	Pradhan Mantri Awaas Yojana (G) (60:40) (GoI:GoP)	150.00	0.00	-90.00	60.00	54.58	5.42
15.	Mahatma Gandhi National Rural Employment Guarantee Scheme (90:10) (GoI:GoP)	655.19	0.00	-175.19	480.00	341.60	138.40
<b>Part C - Schemes with less than 30 per cent expenditure on women related components</b>							
16.	Scheme for Implementation of Persons with Disabilities Act, 1995 (SIPDA) (100% GoI)	70.00	0.00	-40.00	30.00	0.48	29.52
17.	Rashtriya Gram Swaraj Abhiyan	80.00	0.00	-60.00	20.00	16.66	3.34
18.	Grant Recommended by 15 <sup>th</sup> Finance Commission for Panchayati Raj Institutions	1233.85	0.00	0.00	1233.85	531.00	702.85
19.	Shyama Parsad Mukherji Rurban Mission (SPMRM) (60:40)	50.00	0.00	-22.36	27.64	27.64	0.00

Source: Detailed Appropriation Accounts

**Appendix 3.2***(Referred to in paragraph 3.1.4.1)***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.	11978.81	0.10	11978.91	10710.17	0.08	10710.25	-1268.66	-10.59
2.	603.38	0.05	603.43	582.15	0.05	582.20	-21.23	-3.52
3.	553.32	0.07	553.39	434.03	0.07	434.10	-119.29	-21.56
4.	69.81	0.00	69.81	111.60	0.00	111.60	41.79	59.86
5.	16390.81	0.80	16391.61	14905.16	0.33	14905.49	-1486.12	-9.07
6.	183.58	0.01	183.59	160.31	0.00	160.31	-23.28	-12.68
7.	307.53	0.23	307.76	282.53	0.23	282.76	-25.00	-8.12
8.	19157.68	24250.01	43407.69	20304.52	24301.94	44606.46	1198.77	2.76
9.	928.60	0.10	928.70	752.65	0.09	752.74	-175.96	-18.95
10.	305.41	15.29	320.70	276.42	14.43	290.85	-29.85	-9.31
11.	5127.71	0.66	5128.37	4303.13	0.55	4303.68	-824.69	-16.08
12.	8783.82	2.32	8786.14	8512.22	0.46	8512.68	-273.46	-3.11
13.	3697.62	0.10	3697.72	2936.08	0.00	2936.08	-761.64	-20.60
14.	567.09	0.00	567.09	555.80	0.00	555.80	-11.29	-1.99
15.	1228.26	4.82	1233.08	1091.05	4.78	1095.83	-137.25	-11.13
16.	31.64	0.00	31.64	29.84	0.00	29.84	-1.80	-5.69
17.	4008.72	0.00	4008.72	2668.38	0.00	2668.38	-1340.34	-33.44
18.	33.08	13.67	46.75	29.80	9.95	39.75	-7.00	-14.97
19.	45.02	0.00	45.02	33.93	0.00	33.93	-11.09	-24.63
20.	7813.98	0.19	7814.17	6820.65	0.19	6820.84	-993.33	-12.71
21.	777.57	0.06	777.63	615.92	0.03	615.95	-161.68	-20.79
22.	2137.59	2.70	2140.29	2314.00	2.43	2316.43	176.14	8.23
23.	2974.14	0.10	2974.24	1463.16	0.06	1463.22	-1511.02	-50.80
24.	37.10	0.00	37.10	27.16	0.00	27.16	-9.94	-26.79
25.	7686.22	0.10	7686.32	7196.15	0.00	7196.15	-490.17	-6.38
26.	59.39	1.24	60.63	58.45	0.78	59.23	-1.40	-2.31
27.	498.23	0.02	498.25	414.62	0.02	414.64	-83.61	-16.78
28.	134.81	0.00	134.81	101.37	0.00	101.37	-33.44	-24.81
29.	592.64	1.03	593.67	538.55	1.03	539.58	-54.09	-9.11
30.	79.05	0.52	79.57	75.05	0.39	75.44	-4.13	-5.19
31.	230.31	0.00	230.31	77.93	0.00	77.93	-152.38	-66.16
32.	257.90	0.55	258.45	231.26	0.54	231.80	-26.65	-10.31
33.	72.13	0.00	72.13	60.84	0.00	60.84	-11.29	-15.65
34.	226.78	0.07	226.85	103.73	0.06	103.79	-123.06	-54.25

Grant No.	Budget Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
35.	165.10	0.00	165.10	151.99	0.00	151.99	-13.11	-7.94
36.	332.82	0.00	332.82	298.52	0.00	298.52	-34.30	-10.31
37.	1131.54	304.09	1435.63	1076.97	285.36	1362.33	-73.30	-5.11
38.	716.70	0.02	716.72	692.86	0.00	692.86	-23.86	-3.33
39.	32.07	0.00	32.07	28.95	0.00	28.95	-3.12	-9.73
40.	254.92	0.00	254.92	184.18	0.00	184.18	-70.74	-27.75
41.	1030.83	2.00	1032.83	934.96	0.24	935.20	-97.63	-9.45
42.	1254.91	0.01	1254.92	1062.62	0.00	1062.62	-192.30	-15.32
<b>Total</b>	<b>102498.62</b>	<b>24600.93</b>	<b>127099.55</b>	<b>93209.66</b>	<b>24624.09</b>	<b>117833.75</b>	<b>-9265.80</b>	<b>-7.29</b>

Source: Appropriation Accounts

**Appendix 3.3***(Referred to in paragraph 3.1.4.1)***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.	48.79	0.00	48.79	0.00	0.00	0.00	-48.79	-100.00
2.	2.10	0.00	2.10	0.10	0.00	0.10	-2.00	-95.24
3.	250.59	0.00	250.59	121.21	0.00	121.21	-129.38	-51.63
4.	20.50	0.00	20.50	7.23	0.00	7.23	-13.27	-64.73
5.	797.66	0.00	797.66	441.20	0.00	441.20	-356.46	-44.69
6.	10.28	0.00	10.28	1.28	0.00	1.28	-9.00	-87.55
7.	25.00	0.00	25.00	0.00	0.00	0.00	-25.00	-100.00
8.	40.25	69626.00	69666.25	24.61	73451.79	73476.40	3810.15	5.47
9.	800.23	0.00	800.23	50.18	0.00	50.18	-750.05	-93.73
10.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	144.16	0.00	144.16	143.80	0.00	143.80	-0.36	-0.25
12.	243.01	0.00	243.01	198.32	0.00	198.32	-44.69	-18.39
13.	132.80	0.00	132.80	51.94	0.00	51.94	-80.86	-60.89
14.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.	1417.56	0.00	1417.56	967.84	0.00	967.84	-449.72	-31.72
16.	5.00	0.00	5.00	0.00	0.00	0.00	-5.00	-100.00
17.	2422.56	0.00	2422.56	1103.51	0.00	1103.51	-1319.05	-54.45
18.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.	174.52	0.00	174.52	132.32	0.00	132.32	-42.20	-24.18
20.	101.85	0.00	101.85	22.36	0.00	22.36	-79.49	-78.05
21.	2519.05	0.00	2519.05	1093.09	0.00	1093.09	-1425.96	-56.61
22.	8.00	0.00	8.00	0.00	0.00	0.00	-8.00	-100.00
23.	345.00	0.00	345.00	171.66	0.00	171.66	-173.34	-50.24
24.	8.28	0.00	8.28	0.43	0.00	0.43	-7.85	-94.81
25.	145.03	0.00	145.03	6.35	0.00	6.35	-138.68	-95.62
26.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.	116.78	0.00	116.78	37.64	0.00	37.64	-79.14	-67.77
28.	146.36	0.00	146.36	63.75	0.00	63.75	-82.61	-56.44
29.	60.11	0.00	60.11	36.18	0.00	36.18	-23.93	-39.81
30.	0.38	0.00	0.38	0.11	0.00	0.11	-0.27	-71.05
31.	15.82	0.00	15.82	0.09	0.00	0.09	-15.73	-99.43
32.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33.	12.47	0.00	12.47	4.92	0.00	4.92	-7.55	-60.55
34.	25.97	0.00	25.97	0.00	0.00	0.00	-25.97	-100.00
35.	3.70	0.00	3.70	3.35	0.00	3.35	-0.35	-9.46

Grant No.	Budget Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
36.	68.31	0.00	68.31	13.59	0.00	13.59	-54.72	-80.11
37.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.	351.65	0.00	351.65	86.96	0.00	86.96	-264.69	-75.27
39.	4.00	0.00	4.00	0.00	0.00	0.00	-4.00	-100.00
40.	3.01	0.00	3.01	1.50	0.00	1.50	-1.51	-50.17
41.	1003.34	0.00	1003.34	308.76	0.00	308.76	-694.58	-69.23
42.	309.01	0.00	309.01	1.21	0.00	1.21	-307.80	-99.61
<b>Total</b>	<b>11783.13</b>	<b>69626.00</b>	<b>81409.13</b>	<b>5095.49</b>	<b>73451.79</b>	<b>78547.28</b>	<b>-2861.85</b>	<b>-3.52</b>

Source: Appropriation Accounts

**Appendix 3.4***(Referred to in paragraph 3.1.4.2)***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.	11587.48	0.10	11587.58	10710.17	0.08	10710.25	-877.33	-7.57
2.	588.01	0.05	588.06	582.15	0.05	582.20	-5.86	-1.00
3.	513.26	0.07	513.33	434.03	0.07	434.10	-79.23	-15.43
4.	68.11	0.00	68.11	111.60	0.00	111.60	43.49	63.85
5.	15545.75	0.36	15546.11	14905.16	0.33	14905.49	-640.62	-4.12
6.	183.32	0.00	183.32	160.31	0.00	160.31	-23.01	-12.55
7.	297.85	0.23	298.08	282.53	0.23	282.76	-15.32	-5.14
8.	19151.10	24250.01	43401.11	20304.52	24301.94	44606.46	1205.35	2.78
9.	927.27	0.10	927.37	752.65	0.09	752.74	-174.63	-18.83
10.	293.83	14.95	308.78	276.42	14.43	290.85	-17.93	-5.81
11.	4501.43	0.66	4502.09	4303.13	0.55	4303.68	-198.41	-4.41
12.	8544.46	1.07	8545.53	8512.22	0.46	8512.68	-32.85	-0.38
13.	3478.49	0.10	3478.59	2936.08	0.00	2936.08	-542.51	-15.60
14.	564.66	0.00	564.66	555.80	0.00	555.80	-8.86	-1.57
15.	1168.8	4.81	1173.61	1091.05	4.78	1095.83	-77.78	-6.63
16.	30.16	0.00	30.16	29.84	0.00	29.84	-0.32	-1.06
17.	3472.05	0.00	3472.05	2668.38	0.00	2668.38	-803.67	-23.15
18.	30.25	10.84	41.09	29.80	9.95	39.75	-1.34	-3.26
19.	41.45	0.00	41.45	33.93	0.00	33.93	-7.52	-18.14
20.	7792.98	0.19	7793.17	6820.65	0.19	6820.84	-972.33	-12.48
21.	664.64	0.06	664.70	615.92	0.03	615.95	-48.75	-7.33
22.	2045.05	2.70	2047.75	2314.00	2.43	2316.43	268.68	13.12
23.	2575.39	0.10	2575.49	1463.16	0.06	1463.22	-1112.27	-43.19
24.	27.99	0.00	27.99	27.16	0.00	27.16	-0.83	-2.97
25.	7505.29	0.00	7505.29	7196.15	0.00	7196.15	-309.14	-4.12
26.	59.39	1.24	60.63	58.45	0.78	59.23	-1.40	-2.31
27.	426.36	0.02	426.38	414.62	0.02	414.64	-11.74	-2.75
28.	106.22	0.00	106.22	101.37	0.00	101.37	-4.85	-4.57
29.	582.77	1.03	583.80	538.55	1.03	539.58	-44.22	-7.57
30.	76.46	0.47	76.93	75.05	0.39	75.44	-1.49	-1.94
31.	83.79	0.00	83.79	77.93	0.00	77.93	-5.86	-6.99
32.	252.73	0.55	253.28	231.26	0.54	231.80	-21.48	-8.48
33.	72.09	0.00	72.09	60.84	0.00	60.84	-11.25	-15.61
34.	104.85	0.07	104.92	103.73	0.06	103.79	-1.13	-1.08
35.	164.64	0.00	164.64	151.99	0.00	151.99	-12.65	-7.68

Grant No.	Revised Estimate			Actual Outturn			Deviation	Percentage
	Revenue Voted	Revenue Charged	Total	Revenue Voted	Revenue Charged	Total		
36.	315.60	0.00	315.60	298.52	0.00	298.52	-17.08	-5.41
37.	1131.53	304.10	1435.63	1076.97	285.36	1362.33	-73.30	-5.11
38.	716.70	0.01	716.71	692.86	0.00	692.86	-23.85	-3.33
39.	29.64	0.00	29.64	28.95	0.00	28.95	-0.69	-2.33
40.	229.31	0.00	229.31	184.18	0.00	184.18	-45.13	-19.68
41.	1030.83	0.80	1031.63	934.96	0.24	935.20	-96.43	-9.35
42.	1174.79	0.00	1174.79	1062.62	0.00	1062.62	-112.17	-9.55
<b>Total</b>	<b>98156.77</b>	<b>24594.69</b>	<b>122751.46</b>	<b>93209.66</b>	<b>24624.09</b>	<b>117833.75</b>	<b>-4917.71</b>	<b>-4.01</b>

Source: Appropriation Accounts and Demand for Grants 2023-24

**Appendix 3.5**

(Referred to in paragraph 3.1.4.2)

**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.	45.00	0.00	45.00	0.00	0.00	0.00	-45.00	-100.00
2.	0.10	0.00	0.10	0.10	0.00	0.10	0.00	0.00
3.	141.22	0.00	141.22	121.21	0.00	121.21	-20.01	-14.17
4.	8.50	0.00	8.50	7.23	0.00	7.23	-1.27	-14.94
5.	512.32	0.00	512.32	441.20	0.00	441.20	-71.12	-13.88
6.	10.28	0.00	10.28	1.28	0.00	1.28	-9.00	-87.55
7.	0.01	0.00	0.01	0.00	0.00	0.00	-0.01	-100.00
8.	26.40	69626.00	69652.40	24.61	73451.79	73476.40	3824.00	5.49
9.	80.20	0.00	80.20	50.18	0.00	50.18	-30.02	-37.43
10.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11.	144.16	0.00	144.16	143.80	0.00	143.80	-0.36	-0.25
12.	207.78	0.00	207.78	198.32	0.00	198.32	-9.46	-4.55
13.	132.00	0.00	132.00	51.94	0.00	51.94	-80.06	-60.65
14.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15.	992.27	0.00	992.27	967.84	0.00	967.84	-24.43	-2.46
16.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17.	1716.68	0.00	1716.68	1103.51	0.00	1103.51	-613.17	-35.72
18.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19.	145.12	0.00	145.12	132.32	0.00	132.32	-12.80	-8.82
20.	46.21	0.00	46.21	22.36	0.00	22.36	-23.85	-51.61
21.	1296.68	0.00	1296.68	1093.09	0.00	1093.09	-203.59	-15.70
22.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
23.	198.34	0.00	198.34	171.66	0.00	171.66	-26.68	-13.45
24.	1.29	0.00	1.29	0.43	0.00	0.43	-0.86	-66.67
25.	53.72	0.00	53.72	6.35	0.00	6.35	-47.37	-88.18
26.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27.	54.85	0.00	54.85	37.64	0.00	37.64	-17.21	-31.38
28.	69.00	0.00	69.00	63.75	0.00	63.75	-5.25	-7.61
29.	47.04	0.00	47.04	36.18	0.00	36.18	-10.86	-23.09
30.	0.38	0.00	0.38	0.11	0.00	0.11	-0.27	-71.05
31.	15.82	0.00	15.82	0.09	0.00	0.09	-15.73	-99.43
32.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33.	12.47	0.00	12.47	4.92	0.00	4.92	-7.55	-60.55
34.	2.21	0.00	2.21	0.00	0.00	0.00	-2.21	-100.00
35.	3.70	0.00	3.70	3.35	0.00	3.35	-0.35	-9.46

Grant No.	Revised Estimate			Actual Outturn			Deviation	Percentage
	Capital Voted	Capital Charged	Total	Capital Voted	Capital Charged	Total		
36.	17.30	0.00	17.30	13.59	0.00	13.59	-3.71	-21.45
37.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
38.	145.72	0.00	145.72	86.96	0.00	86.96	-58.76	-40.32
39.	2.00	0.00	2.00	0.00	0.00	0.00	-2.00	-100.00
40.	3.00	0.00	3.00	1.50	0.00	1.50	-1.50	-50.00
41.	400.78	0.00	400.78	308.76	0.00	308.76	-92.02	-22.96
42.	166.35	0.00	166.35	1.21	0.00	1.21	-165.14	-99.27
<b>Total</b>	<b>6698.90</b>	<b>69626.00</b>	<b>76324.90</b>	<b>5095.49</b>	<b>73451.79</b>	<b>78547.28</b>	<b>2222.38</b>	<b>2.91</b>

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

**Appendix 3.6**

(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	29.67	2235-60-200-02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. dying in Harness
2.		3.36	2049-03-104-04-Interest on Indian Civil Services Provident Fund.
3.		32.84	2049-05-105-03-Interest on General Reserve Funds (SDMF)
4.		1560.08	6004-00-107-01-Loan to clear Legacy Amount of Cash Credit Limit in Respect of PUNGRAIN
5.		443.63	6004-09-101-01- Block Loans
6.	11-Health and Family Welfare	12.26	2210-06-101-26-01-National TB Control Programme
7.		1.05	2210-06-101-26-02-National Viral Hepatitis Control Programme (NVHCP)
8.		6.72	2210-06-789-18-01-National TB Control Programme
9.		4.17	2210-06-789-18-02-National Viral Hepatitis Control Programme (NVHCP)
10.		44.19	2211-00-109-01-01-Routine Immunization Programme under NRHM
11.		3.03	2211-00-109-01-02-Pulse Polio Programme under NRHM
12.		13.56	2211-00-789-09-01-Routine Immunization Programme under NRHM
13.		1.35	2211-00-789-09-02- Pulse Polio Programme under NRHM
14.	15- Water Resources	153.76	2700-04-001-01-Direction
15.		2.28	4700-02-799-01-Debit to Stock
16.		2.20	4711-01-799-01-Debit to Stock
17.	40- Sports and Youth Services	15.00	2204-00-104-40-Grants-in-Aid to Punjab Sports Council for Sports Equipment's in the Memory of Sahibzada Zorawar Singh
18.	41-Water Supply and Sanitation	11.64	2215-01-799-02- Debit to Miscellaneous Advance
<b>Total</b>		<b>2340.79</b>	

Source: Appropriation Accounts

### Appendix 3.7

(Referred to in paragraph 3.3.2)

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

(₹ in crore)

Sr. No.	Number and Name of grant	Original provision	Supplementary provision	Actual expenditure	Savings out of original Provision
1	2	3	4	5	6 (3-5)
<b>A-Revenue (Voted)</b>					
1.	1-Agriculture	11961.10	17.71	10710.17	1250.93
2.	6-Elections	174.84	8.74	160.31	14.53
3.	9-Food, Civil Supplies and Consumer Affairs	779.43	149.17	752.65	26.78
4.	10-General Administration	299.19	6.22	276.42	22.77
5.	11-Health and Family Welfare	4721.12	406.59	4303.13	417.99
6.	19-Planning	39.75	5.27	33.93	5.82
7.	25- Social Security, Woman and Child Development	7486.87	199.35	7196.15	290.72
8.	30- Vigilance	77.73	1.32	75.05	2.68
9.	33- Governance Reforms	67.48	4.65	60.84	6.64
10.	41- Water Supply and Sanitation	981.16	49.67	934.96	46.20
<b>Total</b>		<b>26588.67</b>	<b>848.69</b>	<b>24503.61</b>	<b>2085.06</b>
<b>B-Capital (Voted)</b>					
11.	1- Agriculture	6.31	42.48	0.00	6.31
12.	5- Education	682.06	115.60	441.20	240.86
13.	6-Elections	8.50	1.78	1.28	7.22
14.	12- Home Affairs	240.83	2.18	198.32	42.51
15.	13- Industries and Commerce	53.30	79.50	51.94	1.36
16.	15-Water Resources	1402.05	15.51	967.84	434.21
17.	19-Planning	169.02	5.50	132.32	36.70
18.	20- Power	84.03	17.82	22.36	61.67
19.	31- Employment Generation, Skill Development and Training	0.20	15.62	0.09	0.11

<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>
20.	33- Governance Reforms	9.51	2.96	4.92	4.59
<b>Total</b>		<b>2655.81</b>	<b>298.95</b>	<b>1820.27</b>	<b>835.54</b>
<b>Grand Total</b>		<b>29244.48</b>	<b>1147.64</b>	<b>26323.88</b>	<b>2920.60</b>

Source: Appropriation Accounts

### Appendix 3.8

(Referred to in paragraph 3.3.2)

#### 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.	14-Information and Public Relations	426.47	140.62	567.09	555.80	11.29
2.	16-Labour	29.72	1.92	31.64	29.84	1.80
3.	29-Transport	507.29	85.35	592.64	538.55	54.09
4.	37- Law and Justice	840.21	291.33	1131.54	1076.97	54.57
5.	38- Medical Education and Research	663.32	53.38	716.70	692.86	23.84
6.	42- Welfare of SC, ST, OBC and minorities	736.98	517.93	1254.91	1062.62	192.29
<b>Total</b>		<b>3203.99</b>	<b>1090.53</b>	<b>4294.52</b>	<b>3956.64</b>	<b>337.88</b>
<b>B-Revenue (Charged)</b>						
7.	37- Law and Justice	254.55	49.54	304.09	285.36	18.73
<b>Total</b>		<b>254.55</b>	<b>49.54</b>	<b>304.09</b>	<b>285.36</b>	<b>18.73</b>
<b>Grand Total</b>		<b>3458.54</b>	<b>1140.07</b>	<b>4598.61</b>	<b>4242.00</b>	<b>356.61</b>

Source: Appropriation Accounts

**Appendix 3.9**

(Referred to in paragraph 3.3.3)

**Injudicious/unnecessary re-appropriation of funds (where amount of re-appropriation was ₹ one crore or more in each case)**

(₹ in crore)

Sr. No.	Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Savings(-)/ Excess(+)
<b>Grant No. 01- Agriculture</b>							
1.	2401-00-109-14- Rashtriya Krishi Vikas Yojana	85.83	0.00	61.17	147.00	0.00	-147.00
2.	2401-00-789-19- Rashtriya Krishi Vikas Yojana	13.97	0.00	14.03	28.00	0.00	-28.00
3.	6401-00-190-04- Loan to Punjab Agri Export Corporation (PAGRFXCOI) under SIDBI Cluster Development Scheme Fund (SCDF)	0.00	42.48	2.52	45.00	0.00	-45.00
<b>Grant No. 03-Co-operation</b>							
4.	6425-00-108-12- Construction of New Godowns for storage of Central Pool Wheat Stocks (Rural Infrastructure Development Board XXVII)	100.00	0.00	20.00	120.00	0.00	-120.00
<b>Grant No. 04-Defence Services Welfare</b>							
5.	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-	2.01	0.00	-2.01	0.00	50.00	+50.00
<b>Grant No. 05-Education</b>							
6.	2202-01-789-18-01- Assistance to Samagra Shiksha Abhiyan Society	573.88	0.00	9.75	583.63	353.82	-229.81
7.	2202-02-107-08- Pre-Matric Scholarship for Other Backward Classes Students-	17.49	0.00	1.37	18.86	7.10	-11.76
8.	2202-02-789-36-01- Assistance to Samagra Shiksha Abhiyan	309.37	0.00	23.14	332.51	155.96	-176.55
9.	4202-01-789-32- Additional Classrooms for Rural Areas School in the State (RIDF-XXVII and XXVIII) (85:15)	0.00	61.80	10.90	72.70	49.23	-23.47
<b>Grant No. 06- Elections</b>							
10.	2015-00-105-01- Elections to Parliament	64.03	8.74	2.57	75.34	60.51	-14.83
<b>Grant No. 08- Finance</b>							
11.	2049-01-115-01- Interest on Ways and Means Advances from Reserve Bank of India	35.00	0.00	-32.52	2.48	8.94	+6.46
12.	2049-04-101-01- Interest on Block Loans	5.43	0.00	-2.19	3.24	244.07	+240.83
<b>Grant No. 09- Food, Civil Supplies and Consumer Affairs</b>							
13.	2408-01-103-02- Prime Minister Formalization of Micro Food Processing Enterprises	18.34	19.95	4.18	42.47	32.02	-10.45
14.	3456-00-800-03- Loan to Procurement Agencies against liability of Atta Dal Scheme- 01- Punjab State Civil Supplies Corporation (PUNSUP)	350.00	0.00	-300.00	50.00	72.43	+22.43

Sr. No.	Head of Account	Original grant	Supplementary grant	Re-appropriation	Total	Expenditure	Savings(-)/ Excess(+)
<b>Grant No. 11- Health and Family Welfare</b>							
15.	2210-06-003-01- Training of Para Health Staff	13.77	0.00	1.18	14.95	10.97	-3.98
<b>Grant No. 15-Water Resources</b>							
16.	4700-05-001-08- Work Expenditure	121.56	0.00	-32.26	89.30	91.01	+1.71
17.	4701-57-800-02-65- Concrete Lining of Karamgarh Distributary System	5.00	0.00	1.00	6.00	4.28	-1.72
18.	4705-00-800-11- Construction of Field Channels on Kotla Canal Branch-Phase II system (AIBP)	110.00	0.00	-37.23	72.77	94.42	+21.65
<b>Grant No. 17-Local Government</b>							
19.	4217-60-051-13- Swachh Bharat Mission (Urban)-01-Sanitation	18.53	0.00	3.13	21.66	8.26	-13.40
20.	4217-60-051-14-Mission for Development of 100 Smart Cities-03-Development of Sultanpur Lodhi	25.00	0.00	1.57	26.57	0.00	-26.57
<b>Grant No. 25-Social Security, Women and Child Welfare</b>							
21.	2235-02-102-16- Integrated Child Protection Scheme (ICPS)	15.97	0.00	4.03	20.00	9.26	-10.74
22.	2235-02-789-26-Pradhan Mantri Matru Vandana Yojana	20.89	0.00	9.11	30.00	17.47	-12.53
23.	2235-02-789-27-Integrated Child Protection Scheme	15.97	0.00	4.03	20.00	9.26	-10.74
24.	2236-02-789-01- Nutrition- Integrated Child Development Scheme	126.00	0.00	70.00	196.00	100.65	-95.35
<b>Grant No. 29- Transport</b>							
25.	3055-00-800-01- Government Central Workshop Punjab	15.90	37.22	12.85	65.97	15.38	-50.59
26.	3055-00-797-03- Punjab State Road Safety Fund	40.00	0.00	-12.00	28.00	67.97	+39.97
<b>Grant No. 33- Government Reforms</b>							
27.	4070-00-800-29- E-Office	0.00	1.49	2.22	3.71	0.00	-3.71
<b>Grant No. 40- Sports and Youth Services</b>							
28.	2204-00-104-48- Assistance to Punjab State Sports Council-09-Grants-in-Aid to Punjab State Sports Council (Establishment)	69.74	0.00	2.26	72.00	44.74	-27.26
<b>Grant No. 42- Welfare of SC, ST, OBC and Minorities</b>							
29.	4225-03-190-01- Share Capital Contribution to BACKFINCO Margin Money to BACKFINCO (i) Share Capital-	0.01	0.00	1.99	2.00	0.00	-2.00
<b>Total</b>		<b>2173.69</b>	<b>171.68</b>	<b>-155.21</b>	<b>2190.16</b>	<b>1507.75</b>	<b>-682.41</b>

Source: Appropriation Accounts

**Appendix 3.10**

(Referred to in paragraph 3.3.4)

**Details of grants having large savings excluding surrenders  
(exceeding ₹ 100 crore) during the year 2023-24**

(₹ 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	11978.81	10710.17	1268.64	391.33	877.31
2.	03- Co-operation	553.32	434.03	119.29	0.00	119.29
3.	05- Education	16390.81	14905.16	1485.65	641.81	843.84
4.	09- Food and Supplies	928.60	752.65	175.95	1.33	174.62
5.	11- Health and Family Welfare	5127.71	4303.13	824.58	0.00	824.58
6.	13- Industries	3697.62	2936.08	761.54	0.00	761.54
7.	17- Local Government	4008.72	2668.38	1340.34	534.04	806.30
8.	20- Power	7813.98	6820.65	993.33	0.00	993.33
9.	23- Rural Development and Panchayats	2974.14	1463.16	1510.98	398.75	1112.23
10.	25- Social Security, Women and Child Welfare	7686.22	7196.15	490.07	180.93	309.14
11.	42- Welfare of SC, ST, OBC and Minorities	1254.91	1062.62	192.29	80.12	112.17
<b>Total</b>		<b>62414.84</b>	<b>53252.18</b>	<b>9162.66</b>	<b>2228.31</b>	<b>6934.35</b>
<b>Capital (Voted)</b>						
12.	03- Co-operation	250.59	121.21	129.38	0.00	129.38
13.	17-Local Government	2422.56	1103.51	1319.05	660.12	658.93
14.	21-Public Works	2519.05	1093.09	1425.96	1220.06	205.90
15.	42- Welfare of SC, ST, OBC and Minorities	309.01	1.21	307.80	142.66	165.14
<b>Total</b>		<b>5501.21</b>	<b>2319.02</b>	<b>3182.19</b>	<b>2022.84</b>	<b>1159.35</b>
<b>Grand Total (Revenue + Capital)</b>		<b>67916.05</b>	<b>55571.20</b>	<b>12344.85</b>	<b>4251.15</b>	<b>8093.70</b>

Source: Appropriation Accounts

### Appendix 3.11

(Referred to in paragraph 3.3.4)

#### Details of grants having persistent savings (exceeding ₹ 100 crore) during the years 2021-2024

(₹ in crore)

Sr. No.	Name of Grant	2021-22	2022-23	2023-24
<b>Revenue (V)</b>				
1.	01-Agriculture	1699.60	552.82	1268.64
2.	05-Education	1050.15	842.16	1485.65
3.	09- Food and Supplies	109.47	426.35	175.95
4.	11-Health and Family Welfare	854.86	926.32	824.58
5.	17-Local Government	846.79	617.57	1340.34
6.	23-Rural Development and Panchayats	952.76	812.65	1510.98
7.	25-Social Security, Women and Child Welfare	612.95	409.00	490.07
8.	31-Employment	343.78	114.35	152.38
9.	42-Welfare of SC, ST, OBC and Minorities	570.62	376.75	192.29
<b>Capital (V)</b>				
10.	15-Water Resources	1154.50	390.52	449.72
11.	17-Local Government	1930.85	1189.97	1319.05
12.	21-Public Works	606.67	752.93	1425.96
13.	23-Rural Development and Panchayats	1368.49	299.39	173.34
14.	41-Water Supply and Sanitation	811.17	994.76	694.58
15.	42-Welfare of SC, ST, OBC and Minorities	103.24	108.40	307.80

Source: Appropriation Accounts

**Appendix 3.12**

(Referred to in paragraph 3.3.4)

**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.	09	1728.93	802.92	-926.01	46.44	30 to 50
2.	23	3319.24	1634.88	-1684.36	49.25	
3.	31	246.13	78.02	-168.11	31.70	
4.	34	252.82	103.79	-149.03	41.05	
<b>Total</b>		<b>5547.12</b>	<b>2619.61</b>	<b>-2927.51</b>	<b>47.22</b>	
5.	03	803.98	555.31	-248.67	69.07	50 to 70
6.	17	6431.28	3771.89	-2659.39	58.65	
7.	21	3296.68	1709.04	-1587.64	51.84	
8.	24	45.38	27.59	-17.79	60.80	
9.	28	281.17	165.12	-116.05	58.73	
10.	41	2036.17	1243.96	-792.21	61.09	
11.	42	1563.93	1063.83	-500.10	68.02	
<b>Total</b>		<b>14458.59</b>	<b>8536.74</b>	<b>-5921.85</b>	<b>59.04</b>	
12.	01	12027.70	10710.25	-1317.45	89.05	70 to 90
13.	05	17189.27	15346.69	-1842.58	89.28	
14.	06	193.87	161.59	-32.28	83.35	
15.	07	332.76	282.76	-50.00	84.97	
16.	11	5272.53	4447.48	-825.05	84.35	
17.	13	3830.52	2988.02	-842.50	78.01	
18.	15	2650.64	2063.67	-586.97	77.86	
19.	16	36.64	29.84	-6.80	81.44	
20.	18	46.75	39.75	-7.00	85.03	
21.	19	219.54	166.25	-53.29	75.73	
22.	20	7916.02	6843.20	-1072.82	86.45	
23.	27	615.03	452.28	-162.75	73.54	
24.	29	653.78	575.76	-78.02	88.07	
25.	32	258.45	231.80	-26.65	89.69	
26.	33	84.60	65.76	-18.84	77.73	
27.	36	401.13	312.11	-89.02	77.81	
28.	38	1068.37	779.82	-288.55	72.99	
29.	39	36.07	28.95	-7.12	80.26	
30.	40	257.93	185.68	-72.25	71.99	
<b>Total</b>		<b>53091.60</b>	<b>45711.66</b>	<b>-7379.94</b>	<b>86.10</b>	
31.	02	605.53	582.30	-23.23	96.16	90 to 100
32.	10	320.70	290.85	-29.85	90.69	
33.	12	9029.15	8711.00	-318.15	96.48	
34.	14	567.09	555.80	-11.29	98.01	
35.	25	7831.35	7202.50	-628.85	91.97	
36.	26	60.63	59.23	-1.40	97.69	
37.	30	79.95	75.55	-4.40	94.50	
38.	35	168.80	155.34	-13.46	92.03	

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<b>Sr. No.</b>	<b>Grant No.</b>	<b>Total Budget</b>	<b>Total Expenditure</b>	<b>Savings(-)</b>	<b>Utilisation (Per cent)</b>	<b>Range of utilisation (Per cent)</b>
39.	37	1435.63	1362.33	-73.30	94.89	
<b>Total</b>		<b>20098.83</b>	<b>18994.90</b>	<b>-1103.93</b>	<b>94.51</b>	

Source: Appropriation Accounts

**Appendix 3.13**

(Referred to in paragraph 3.3.4)

**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/ Capital	Total Grant/Appropriation	Actual expenditure	Savings
1	2	3	4	5	6 (4-5)
<b>Voted Grant</b>					
1.	03-Co-operation	Revenue	553.32	434.03	119.29
		Capital	250.59	121.21	129.38
2.	06- Elections	Capital	10.28	1.28	9.00
3.	08- Finance	Capital	40.25	24.61	15.64
4.	11- Health and Family Welfare	Revenue	5127.71	4303.13	824.58
5.	13-Industries	Revenue	3697.62	2936.08	761.54
		Capital	132.80	51.94	80.86
6.	16-Labour	Revenue	31.64	29.84	1.80
		Capital	5.00	0.00	5.00
7.	20- Power	Revenue	7813.98	6820.65	993.33
		Capital	101.85	22.36	79.49
8.	22-Revenue, Rehabilitation and Disaster Management	Capital	8.00	0.00	8.00
9.	31- Employment	Capital	15.82	0.09	15.73
10.	33- Governance Reforms	Capital	12.47	4.92	7.55
11.	37- Law and Justice	Revenue	1131.54	1076.97	54.57
12.	38-Medical Education and Research	Revenue	716.70	692.86	23.84
13.	40- Sports and Youth Services	Capital	3.01	1.50	1.51
14.	41- Water Supply and Sanitation	Revenue	1030.83	934.96	95.87
<b>Total</b>			<b>20683.41</b>	<b>17456.43</b>	<b>3226.98</b>
<b>Charged Appropriation</b>					
15.	37-Law and Justice	Revenue	304.09	285.36	18.73
<b>Total</b>			<b>304.09</b>	<b>285.36</b>	<b>18.73</b>
<b>Grand Total</b>			<b>20987.50</b>	<b>17741.79</b>	<b>3245.71</b>

Source: Appropriation Accounts

### Appendix 3.14

(Referred to in paragraph 3.3.4)

#### Details of surrender of funds in excess of ₹ 10 crore on the last day of March 2024

(₹ in crore)

Sr. No.	Grant Number	Total Provision	Actual expenditure	Savings (-)/Excess (+)	Amount surrendered
<b>A- Revenue (Voted)</b>					
1.	1-Agriculture	11978.81	10710.17	-1268.64	391.33
2.	02-Animal Husbandry and Fisheries	603.38	582.15	-21.23	15.38
3.	05-Education	16390.81	14905.16	-1485.65	641.81
4.	10-General Administration	305.41	276.42	-28.99	11.58
5.	12- Home Affairs	8783.82	8512.22	-271.60	239.37
6.	15- Water Resources	1228.26	1091.05	-137.21	60.12
7.	17-Local Government	4008.72	2668.38	-1340.34	534.04
8.	21-Public Works	777.57	615.92	-161.65	112.60
9.	23- Rural Development and Panchayats	2974.14	1463.16	-1510.98	398.75
10.	25-Social Security, Women and Child welfare	7686.22	7196.15	-490.07	180.93
11.	28-Tourism and Culture Affairs	134.81	101.37	-33.44	28.59
12.	31- Employment	230.31	77.93	-152.38	146.52
13.	32-Forestry and Wildlife	257.90	231.26	-26.64	70.88
14.	34-Horticulture	226.78	103.73	-123.05	121.93
15.	36- Jails	332.82	298.52	-34.30	17.22
16.	40-Sports and Youth Services	254.92	184.18	-70.74	25.61
17.	42-Welfare of SC, ST, OBC and Minorities	1254.91	1062.62	-192.29	80.12
<b>Total</b>		<b>57429.59</b>	<b>50080.39</b>	<b>-7349.20</b>	<b>3076.78</b>
<b>B- Capital (Voted)</b>					
18.	04-Defence Services Welfare	20.50	7.23	-13.27	12.00
19.	05-Education	797.66	441.20	-356.46	295.34
20.	07- Excise and Taxation	25.00	0.00	-25.00	24.99
21.	12-Home Affairs	243.01	198.32	-44.69	35.21
22.	15-Water Resources	1417.56	967.84	-449.72	500.83
23.	17-Local Government	2422.56	1103.51	-1319.05	660.12
24.	19- Planning	174.52	132.32	-42.20	29.40
25.	21-Public Works	2519.05	1093.09	-1425.96	1220.06
26.	23- Rural Development and Panchayats	345.00	171.66	-173.34	146.66

Sr. No.	Grant Number	Total Provision	Actual expenditure	Savings (-)/Excess (+)	Amount surrendered
27.	25-Social Security, Women and Child Welfare	145.03	6.35	-138.68	91.31
28.	28-Tourism and Cultural Affairs	146.36	63.75	-82.61	77.36
29.	29-Transport	60.11	36.18	-23.93	13.07
30.	34-Horticulture	25.97	0.00	-25.97	23.76
31.	36-Jails	68.31	13.59	-54.72	51.01
32.	41-Water Supply and Sanitation	1003.34	308.76	-694.58	602.56
33.	42- Welfare of SC, ST, OBC and Minorities	309.01	1.21	-307.80	142.66
<b>Total</b>		<b>9722.99</b>	<b>4545.01</b>	<b>-5177.98</b>	<b>3926.34</b>
<b>C- Capital (Charged)</b>					
34.	08-Finance	69626.00	73451.79	+3825.79	4500.00
<b>Total</b>		<b>69626.00</b>	<b>73451.79</b>	<b>+3825.79</b>	<b>4500.00</b>
<b>Grand Total (A+B+C)</b>		<b>136778.58</b>	<b>128077.19</b>	<b>-8701.39</b>	<b>11503.12</b>

Source: Appropriation Accounts

### Appendix 3.15

(Referred to in paragraph 3.4.2)

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

(₹ in crore)

Sr. No.	Grant No.	Head of Account	Approved Outlay (Original + Supplementary)	Total Budget (after re-appropriation)	Reasons
1.	01- Agriculture	2401-00-109-14- Rashtriya Krishi Vikas Yojana	147.00	147.00	Reasons for non-utilisation of entire provision have not been intimated (July 2024).
2.	03-Co-operation	6425-00-108-12- Construction of New Godowns for Storage of Central Pool Wheat Stocks (Rural Infrastructure Develop- ment Board XXVII)-	100.00	120.00	Reasons for non-utilization of entire provision have not been intimated (July 2024).
3.	08-Finance	6003-00-107-02- Repayment of Temporary Loan Taken for Purchase of Food Grains-	1312.57	1312.57	Reasons for non-utilization of entire charged appropriation have not been intimated (July 2024).
4.	09-Food and Supplies	6408-01-190-01-Loans to Punjab State Civil Supplies Corporation for Procurement and Supply of Essential Commodities-	450.00	30.00	Reduction in provision by ₹420.00 crore through re-appropriation in March 2024 was due to less release of funds by Finance Department for loans and advances. It was intimated that the non-utilization of the entire provision was due to non-submission of bills in treasury because instalment of interest on bank loan was not due at that time.
5.	11-Health and Family Welfare	2210-01-190-02-03- Ayushman Bharat Health Infrastructure Mission	103.10	63.76	Reasons for non-utilization of entire provision have not been intimated (July 2024).
6.	15-Water Resources	2700-04-101-01-Share to BBMB for Bhakra Dam, Nangal (Works and Establishment)	126.30	113.17	Reduction in provision by ₹13.13 crore through re-appropriation in March 2024 was due to less release of funds by Finance Department for contributions. It was intimated that the non-utilization of the entire provision was due to works not been taken up due to code of conduct.

Sr. No.	Grant No.	Head of Account	Approved Outlay (Original + Supplementary)	Total Budget (after re-appropriation)	Reasons
7.	17- Local Government	2216-02-800-01-04- Assistance to Beneficiaries for Construction-	199.07	0.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for other charges.
8.		4217-60-051-15- Urban Rejuvenation Mission-500 Habitations - AMRUT 07 AMRUT 2.0 - Project Funds-	763.92	0.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to cut imposed by the Finance Department for major works.
9.	21- Public Works	4059-80-051-63-02- Creation/Upgradation of Infrastructure of Judicial Court (14th Finance Commission)-	220.90	0.01	Reduction in provision by ₹ 220.89 crore through re-appropriation in March 2024 was due to less receipt of bills of major works.
10.	23-Rural Development and Panchayats	3604-00-200-33-Grant-in-Aid to PRIs as per Recommendations of State Finance Commission-	413.00	250.00	Reduction in provision by ₹ 163.00 crore through re-appropriation in March 2024 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).Reasons for non-utilization of entire provision have not been intimated (July 2024).
11.	42-Welfare of SC, ST, OBC and Minorities	4225-01-190-789-08- Pradhan Mantri Adarsh Gram Yojana-	155.00	155.00	Reasons for non-utilization of entire provision have not been intimated (July 2024).
12.		4225-01-190-04-800-01-Multi Sectoral Development Programme for Minorities	100.00	5.05	Reduction in provision by ₹9,494.80 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of entire provision have not been intimated (July 2024).
<b>Total</b>			<b>4090.86</b>	<b>2196.56</b>	

Source: Appropriation Accounts.

### Appendix 3.16

(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.	02-Animal Husbandry and Fisheries	2403-00-101-13-Assistance to States for control of Animal Diseases- Creation of Disease-Free Zone	15.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
2.	05- Education	2202-02-109-32-Teacher Education Establishment of District Institute of Education and Training (DIETS)	10.85	Withdrawal of the entire provision through re-appropriation in March 2024 was due to merger of the scheme in Samagra Shiksha Abhiyan.
3.		2202-02-109-37- Information and Communication Technology (ICT) Project in Schools-01-Establishment of Modern Digital Classrooms (Connected Classrooms) in Government Schools	28.20	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
4.		2202-02-109-65- Samagra Shiksha Abhiyan, Punjab (Secondary)-03-Additional Classrooms for Rural Area Schools in the State (RIDF-XXIII, XXIV and XXV)	48.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
5.		2202-02-109-65- Samagra Shiksha Abhiyan, Punjab (Secondary)- 05- Repair and Maintenance of Infrastructure in Existing Schools	34.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
6.		2202-02-789-01- Information and Communication Technology Project- 05- Establishment of Modern Digital Classrooms (Connected Classrooms) in Government Schools	12.80	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
7.		2202-02-789-07- Information and Communication Technology Project ICT at Schools	10.40	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
8.		2202-02-789-36- Samagra Shiksha Abhiyan- 03- Additional Classrooms for Rural Area Schools in the State (RIDF-XXIII), (RIDF-XXIV) and (RIDF-XXV)	52.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
9.		2202-02-789-36- Samagra Shiksha Abhiyan- 05- Repair and Maintenance of Infrastructure in Existing Schools	16.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).

Sr. No.	Grant No.	Head of Account	Approved Outlay	Reason for Withdrawal
10.	08-Finance	6003-00-110-01- Loans and Advances from RBI	5000.00	Withdrawal of the entire charged appropriation was due to non-receipt of bills of lump sum provision.
11.	17- Local Government	2216-02-800-01- Pradhan Mantri Awas Yojana Housing for all (Urban)- 04- Assistance to Beneficiaries for Construction	199.07	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for other charges.
12.		2217-80-004-03- Swachh Bharat Mission (Urban)- IEC and Public Awareness	21.35	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for (i) other charges (₹2,028.61 lakh) and (ii) advertising and publicity (₹106.70 lakh).
13.		4217-60-051-15- Urban Rejuvenation Mission-500 Habitations- AMRUT-07-AMRUT 2.0- Project Funds	763.92	Reduction in provision by ₹ 76,392.00 lakh through re-appropriation in March 2024 was due to cut imposed by the Finance Department for major works.
14.	21- Public Works	4059-80-201-02- Land Acquisition for Dedicated Freight Corridor	37.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
15.	25- Social Security, Women and Child Welfare	4235-02-789-07-Construction of Anganwadi Working Centres Buildings under MGNREGA in Convergence with Integrated Child Development Scheme	14.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
16.	27- Technical Education and Training	4250-00-789-15- Skill Strengthening for Industrial Value Enhancement (STRIVE)	11.88	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for machinery and equipments.
17.		4250-00-800-25- Skill Strengthening for Industrial Value Enhancement (STRIVE)	25.24	
18.	28- Tourism and Cultural Affairs	4202-04-106-07- Upgradation of Museums	10.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department for major works.
19.	34-Horticulture	2401-00-119-54- Post Graduate Institute of Horticulture Education and Research	55.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
20.	34-Horticulture	2401-00-119-58- Scheme to give Impetus to the Diversification of Horticulture	20.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
21.		2401-00-190-03- Assistance to Punjab Mandi Board (PMB)- 01-Bhaav Antar Bhugtan Yojna (BBY)	15.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.
22.	40- Sports and Youth Services	2204-00-104-48-Assistance to Punjab State Sports Council-03-Construction of Multi-Purpose Stadium at Gidderbaha (Mukatsar)	35.00	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-implementation of the scheme.

Sr. No.	Grant No.	Head of Account	Approved Outlay	Reason for Withdrawal
23.	41- Water Supply and Sanitation	4215-02-102-02- Swachh Bharat Mission (Gramin)-07- Faecal Sludge Management	32.54	Withdrawal of the entire provision through re-appropriation in March 2024 was due to non-receipt of bills of major works.
24.		4215-02-789-01- Swachh Bharat Mission (Gramin)-07- Faecal Sludge Management	21.69	
<b>Total</b>			<b>6488.94</b>	

Source: Appropriation Accounts

**Appendix 3.17**

(Referred to in paragraph 3.4.2)

**Details of the budget provisions and expenditure 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
<b>I - Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS)</b>							
1.	2505-02-101-01- Mahatma Gandhi National Rural Employment Guarantee Scheme	655.19	0.00	-175.19	480.00	341.60	138.40
<b>Total</b>		<b>655.19</b>	<b>0.00</b>	<b>-175.19 (-26.74)</b>	<b>480.00</b>	<b>341.60</b>	<b>138.40</b>
<b>II - Swachh Bharat Mission</b>							
2.	4215-02-102-02- Swachh Bharat Mission (Gramin)	240.00	0.00	-166.61	73.39	46.53	26.86
3.	4215-02-789-01- Swachh Bharat Mission (Gramin)	160.00	0.00	-110.77	49.23	31.02	18.21
<b>Total</b>		<b>400.00</b>	<b>0.00</b>	<b>-277.38 (-69.35)</b>	<b>122.62</b>	<b>77.55</b>	<b>45.07</b>
<b>III - National Rural Drinking Water Programme Renamed Jal Jeevan Mission</b>							
4.	4215-01-102-32- National Rural Drinking Water Programme Renamed Jal Jeevan Mission	120.00	0.00	-69.10	50.90	39.00	11.90
5.	4215-01-789-16- National Rural Drinking Water Programme Renamed Jal Jeevan Mission	80.00	0.00	-45.80	34.20	26.00	8.20
<b>Total</b>		<b>200.00</b>	<b>0.00</b>	<b>-114.90 (-57.45)</b>	<b>85.10</b>	<b>65.00</b>	<b>20.10</b>
<b>IV- Pradhan Mantri Awas Yojana</b>							
6.	4515-103-04- Pradhan Mantri Awas Yojana	42.00	0.00	-25.20	16.80	16.80	0.00
7.	4515-789-10- Pradhan Mantri Awas Yojana	108.00	0.00	-64.80	43.20	37.78	5.42
<b>Total</b>		<b>150.00</b>	<b>0.00</b>	<b>-90.00 (-60.00)</b>	<b>60.00</b>	<b>54.58</b>	<b>5.42</b>

Sr. No.	Name of Scheme	Original Budget	Supplementary	Re-Appropriation (percentage of original budget)	Total	Expenditure	Savings
<b>V - Urban Rejuvenation Mission (AMRUT)</b>							
8.	2217-80-004-01-Urban Rejuvenation Mission	12.25	0.00	-9.06	3.19	2.31	0.88
9.	4217-60-051-15-Urban Rejuvenation Mission	1136.50	0.00	-471.05	665.45	387.87	277.58
<b>Total</b>		<b>1148.75</b>	<b>0.00</b>	<b>-480.11 (-41.79)</b>	<b>668.64</b>	<b>390.18</b>	<b>278.46</b>
<b>VI - Ayushman Bharat Health Infrastructure Mission</b>							
10.	2210-01-190-02-03-Ayushman Bharat Health Infrastructure Mission	103.10	0.00	-39.34	63.76	0.00	63.76
11.	2210-01-789-26-01-Ayushman Bharat Health Infrastructure Mission	48.52	0.00	-18.51	30.01	0.00	30.01
<b>Total</b>		<b>151.62</b>	<b>0.0</b>	<b>-57.85 (-38.15)</b>	<b>93.77</b>	<b>0.00</b>	<b>93.77</b>
<b>VII - Swachh Bharat Mission (Urban)</b>							
12.	2217-80-004-03-Swachh Bharat Mission (Urban)	37.37	0.00	-31.84	5.53	5.53	0.00
13.	4217-60-051-13-Swachh Bharat Mission (Urban)	387.61	0.00	-135.02	252.59	182.16	70.43
<b>Total</b>		<b>424.98</b>	<b>0.00</b>	<b>-166.86 (-39.26)</b>	<b>258.12</b>	<b>187.69</b>	<b>70.43</b>
<b>VIII - Assistance to National Health Mission</b>							
14.	2210-01-789-26-Assistance to National Health Mission	48.52	0.00	-18.51	30.01	0	30.01
15.	2210-01-190-02-Assistance to National Health Mission	166.69	0.00	-39.74	126.95	58.97	67.98
<b>Total</b>		<b>215.21</b>	<b>0.00</b>	<b>-58.25 (-27.07)</b>	<b>156.96</b>	<b>58.97</b>	<b>97.99</b>
<b>IX - Pradhan Mantri Gram Sadak Yojana</b>							
16.	3054-03-337-04-Pradhan Mantri Gram Sadak Yojana	25.60	0.00	-8.40	17.20	17.12	0.08
17.	5054-03-337-46-Pradhan Mantri Gram Sadak Yojana	0.50	0.00	0.00	0.50	0.24	0.26

Sr. No.	Name of Scheme	Original Budget	Supplementary	Re-Appropriation (percentage of original budget)	Total	Expenditure	Savings
18.	5054-04-337-04 - Pradhan Mantri Gram Sadak Yojana	22.64	0.00	-22.31	0.33	0.33	0.00
19.	5054-04-337-07 - Pradhan Mantri Gram Sadak Yojana	540.00	0.00	0.00	540.00	482.71	57.29
20.	5054-04-789-03 - Pradhan Mantri Gram Sadak Yojana	60.00	0.00	0.00	60.00	0.00	60.00
<b>Total</b>		<b>648.74</b>	<b>0.00</b>	<b>-30.71 (-4.73)</b>	<b>618.03</b>	<b>500.40</b>	<b>117.63</b>
<b>X - Mission for Development of 100 Smart Cities</b>							
21.	2217-80-004-02- Mission for Development of 100 Smart Cities	11.43	0.00	13.75	25.18	23.34	1.84
22.	4217-60-051-14- Mission for Development of 100 Smart Cities	188.45	0.00	334.74	523.19	381.37	141.82
<b>Total</b>		<b>199.88</b>	<b>0.00</b>	<b>348.49 (174.35)</b>	<b>548.37</b>	<b>404.71</b>	<b>143.66</b>

Source: Annual Detailed Appropriation Accounts

### Appendix 3.18

(Referred to in paragraph 3.4.3)

#### Details of budget provisions and expenditure on New Schemes during 2023-24 (having original budget provisions of more than ₹ 100 crore in each case)

(₹ in crore)

Sr. No.	Name of the scheme	Original Budget	Supplementary	Reappropriation	Total	Expenditure	Savings
1.	2401-109-21- Intervention in Agriculture for Resource Conservation and Crop Diversification	839.50	0.00	-812.62	26.88	25.44	1.44
2.	2401-789-45- Intervention in Agriculture for Resource Conservation and Crop Diversification	160.50	0.00	-155.38	5.12	4.19	0.93
3.	2700-04-101-01-99- Share to BBMB for Bhakra Dam, Nangal (Works and Establishment)	126.30	0.00	-13.13	113.17	0.00	113.17
4.	4217-60-051-15-07- Amrut 2.0- Project Funds	763.92	0.00	-763.92	0.00	0.00	0.00
5.	4059-80-051-63-02- Creation/Upgradation of Infrastructure of Judicial Court (14th Finance Commission)	220.90	0.00	-220.89	0.01	0.00	0.01
6.	3604-00-200-33-99 Grant-in-Aid to PRI's as per recommendations of State Finance Commission	413.00	0.00	-163.00	250.00	0.00	250.00
7.	4202-01-202-29 Schools of Eminence - 01 -Construction/Repair of Buildings	100.21	0.00	-81.84	18.37	18.37	0.00
8.	2851-190-06- Assistance to PSIDC/PFC for discharge of their debt liability	300.00	0.00	-2.76	297.24	205.00	92.24
9.	4217-60-051-13- Municipal Development Fund-02-User Water Management	215.33	0.00	-127.91	87.42	87.42	0.00
10.	4217-60-051-13- Municipal Development Fund-03-Solid Waste Management	153.74	0.00	-10.24	143.50	86.48	57.02

Sr. No.	Name of the scheme	Original Budget	Supplementary	Reappropriation	Total	Expenditure	Savings
11.	4217-60-051-15- Urban Rejuvenation Mission-500 Habitations - Amrut-05-Amrut 1.0 - Project Funds	372.58	0.00	212.87	585.45	387.87	197.58
12.	2505-02-101-01- Mahatma Gandhi National Rural Employment Guarantee Scheme-01- Material & Skilled- Semi Skilled Labour	589.19	0.00	-159.19	430.00	316.95	113.05
<b>Total</b>		<b>4255.17</b>	<b>0.00</b>	<b>-2298.01</b>	<b>1957.16</b>	<b>1131.72</b>	<b>825.44</b>

Source: Appropriation Accounts and Detailed Appropriation Accounts

**Appendix 3.19***(Referred to in paragraph 3.4.4)***Statement showing Major Heads where more than 50 per cent of expenditure was incurred in March 2024***(₹ in crore)*

Sr. No.	Major Head	Description	Total expenditure during 2023-24	Expenditure of 4 <sup>th</sup> Quarter	Expenditure during March 2024	Expenditure in 4 <sup>th</sup> Quarter as percentage of total expenditure	Expenditure in March 2024 as percentage of total expenditure
1.	2030	Stamps and Registration	11.09	10.20	10.08	91.97	90.89
2.	2408	Food Storage and Warehousing	33.68	29.66	21.68	88.06	64.37
3.	3054	Road and Bridges	145.93	100.38	73.59	68.79	50.43
4.	3452	Tourism	61.43	47.99	32.00	78.12	52.09
5.	4055	Capital Outlay on Police	211.52	161.15	112.41	76.19	53.14
6.	4235	Capital Outlay on Social Security and Welfare	13.58	10.62	8.47	78.20	62.37
7.	4851	Capital Outlay on Village and Small Industries	51.94	31.51	26.42	60.67	50.87
8.	5425	Capital Outlay on Other Scientific and Environmental Research	0.43	0.43	0.40	100.00	93.02

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

**Appendix 3.20***(Referred to in paragraph 3.4.4)***Details of sub-heads where entire expenditure (exceeding ₹ 10 crore in each case) was incurred in March 2024***(₹ in crore)*

Sr. No.	Major Head	Sub Major head	Minor Head	Sub-head/scheme	Details of sub heads	Expenditure in month of March 2024
1.	2014	00	102	01	High Court	285.36
2.	2049	03	104	01	Interest on General Provident Fund	1482.62
3.	2049	03	104	02	Interest on Contributory Provident Fund	19.32
4.	2049	03	108	01	Interest on Punjab Government Employees Group Insurance Scheme	46.40
5.	2049	05	105	01	Interest on General and other Reserve Funds (Natural Calamity Fund)	817.56
6.	2049	05	105	03	Interest on General Reserve Fund (SDMF)	32.84
7.	2210	06	101	26	National Rural Health Mission	13.31
8.	2210	06	789	18	National Rural Health Mission	10.88
9.	2211	00	109	01	National Component	47.22
10.	2211	00	789	09	National Rural Health Mission	14.90
11.	2515	00	101	10	Rashtriya Gram Swaraj Abhiyan	11.33
12.	3054	03	337	05	Expenditure Related to Court Cases of Miscellaneous Land Acquisition, Arbitration etc	29.41
13.	3054	80	797	01	Amount Transferred to Subvention from Central Road Fund	72.04
14.	3055	00	797	03	Punjab State Road Safety Fund	67.97
15.	3604	00	200	13	Devolution of Share of Taxes and Duties to Municipalities as recommended by the 2nd Punjab Finance Commission	100.00
16.	4210	01	110	55	Punjab Urban Infrastructure	13.60
17.	4210	03	789	30	Punjab Institute of Liver and Biliary Sciences	14.53
18.	5054	03	101	08	World Bank Scheme for Road Infrastructure	27.16
<b>Total</b>						<b>3106.45</b>

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

### Appendix 3.21

(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. 01

(₹ in crore)

Sr. No.	Major Head and Description	Original Budget	Supplementary	Re-appropriation	Total Budget	Expenditure	Savings (Percentage)
1.	2401-00-109-10- Agriculture Extension (Krishionnati Yojana)	35.50	0.00	-14.20	21.30	15.75	5.55 (26.06)
2.	2401-00-109-21- Intervention in Agriculture for Resource Conservation and Crop Diversification	839.50	0.00	-812.62	26.88	25.44	1.44 (5.36)
3.	2401-00-113-15- Submission on Agricultural Mechanization	291.90	0.00	-75.18	216.72	175.00	41.72 (19.25)
4.	2401-00-789-32- Agriculture Extension (Krishionnati Yojana)	14.50	0.00	-5.80	8.70	7.38	1.32 (15.17)
5.	2401-00-789-45- Intervention in Agriculture for Resource Conservation and Crop Diversification	160.50	0.00	-155.38	5.12	4.19	0.93 (18.16)
6.	2401-00-789-47- Incentivizing Direct Seeding of Rice (DSR)	12.00	0.00	-8.00	4.00	4.00	0.00
7.	2401-00-800-28- Incentivizing Direct Seeding of Rice (DSR)	63.00	0.00	-42.00	21.00	21.00	0.00
8.	2402-00-102-40- NABARD-RIDF- Projects-01- Project for Utilization of Treated Water for Irrigation from Sewerage Treatment Plants in Punjab (NABARD-RIDF-XXIV)	23.50	0.00	-7.84	15.66	10.13	5.53 (35.31)
9.	2402-00-102-40- NABARD-RIDF- Projects-03- Utilization of Treated Water of Sewerage Treatment Plants (STPs) (NABARD-RIDF-26)	13.80	0.00	-3.41	10.39	10.39	0.00
10.	2402-00-102-44- Assistance on Community and Individual Level Projects of Underground Pipeline for judicious use of available Irrigation	18.80	0.00	-3.64	15.16	15.16	0.00

Sr. No.	Major Head and Description	Original Budget	Supplementary	Re-appropriation	Total Budget	Expenditure	Savings (Percentage)
11.	2401-00-105-15- National Mission for Sustainable Agriculture Soil Health Management-08- Soil Health Card Scheme	10.95	0.00	-9.32	1.63	0.00	1.63 (100.00)
12.	2401-00-105-17- Paramparagat Krishi Vikas Yojana	14.28	0.00	-13.47	0.81	0.00	0.81 (100.00)
13.	2401-00-109-14- Rashtriya Krishi Vikas Yojana	85.83	0.00	61.17	147.00	0.00	147.00 (100.00)
14.	2401-00-112-01- Promotion of Pulses in Punjab	41.79	0.00	-41.78	0.01	0.00	0.01 (100.00)
15.	2401-00-789-19- Rashtriya Krishi Vikas Yojana	13.97	0.00	14.03	28.00	0.00	28.00 (100.00)
16.	2401-00-789-35- Submission on Agricultural Mechanization	58.10	0.00	-16.82	41.28	0.00	41.28 (100.00)
17.	2401-00-108-22- Subsidy Scheme for Cane Price Payment to the Cane Farmers	0.00	0.00	247.33	247.33	116.52	130.81 (52.89)
18.	2401-00-800-24- Grants-in-Aid to Punjab Rural Development Board	0.00	0.00	545.00	545.00	545.00	0.00
19.	2402-00-102-40- NABARD-RIDF- Projects-06- Conservation of Water Resources by promoting Underground Pipelines System (NABARD-RIDF-29)	0.00	1.64	13.35	14.99	14.97	0.02 (0.13)
20.	2415-01-120-02- Grants-in-Aid to the Punjab Agriculture University and Constituent College of the University-01- Assistance for University and Constituent Colleges	422.45	0.00	47.55	470.00	470.00	0.00
21.	6401-00-190-04- Loan to Punjab Agri Export Corporation (PAGREXCOI) under SIDBI Cluster Development Scheme Fund (SCDF)	0.00	42.48	2.52	45.00	0.00	45.00 (100.00)

Source: Annual Detailed Appropriation Accounts

### Appendix 3.22

(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. 17

(₹ in crore)

Sr. No.	Major Head and Description	Original Budget	Supplementary	Re-appropriation	Total Budget	Expenditure	Savings (Percentage)
1.	2216-02-800-01-Pradhan Mantri Awas Yojana Housing for all 01- Preparation of Action Plan and Establishment of Technical Cell	10.77	0	-7.55	3.22	1.80	1.42 (44.10)
2.	2217-80-001-02- Local Government Directorate	14.04	0	-1.01	13.03	11.67	1.36 (10.44)
3.	2217-80-003-Training 04- National Urban Livelihood Mission	78.28	0	-50.07	28.21	28.21	0
4.	2217-80-004-Research-03-02- Capacity Building	16.01	0	-10.48	5.53	5.53	0
5.	2217-80-003-789-Special Component Plan for Scheduled Castes-01-National Urban Livelihood Mission	23.41	0	-15.47	7.94	7.94	0
6.	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	213.00	0	-38.00	175.00	124.97	50.03 (28.59)
7.	3604-00-200-13- Devolution of Share of Taxes and Duties to Municipalities as recommended by the 2nd Punjab Finance Commission	338.00	0	-83.00	255.00	100.00	155.00 (60.78)
8.	3604-00-200-26- Punjab Municipal Fund (Punjab Municipal Fund Act, 2006)-	1850.00	0	0	1850.00	1547.50	302.50 (16.35)
9.	3604-00-200-28-Grants-in-Aid to Urban Local Bodies as per recommendations of 15th Central Finance Commission-01-General Basic Grant	814.40	0	-114.40	700.00	426.37	273.63 (39.09)
10.	2217 -80-004 -800-02-Building Fiscal and Institutional Resilience for Growth of Punjab	49.74	0	-47.74	2.00	0	2.00 (100.00)
11.	2216 -02 -800- 01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 04-Assistance to Beneficiaries for Construction	199.07	0	-199.07	0	0	0

Sr. No.	Major Head and Description	Original Budget	Supplementary	Re-appropriation	Total Budget	Expenditure	Savings (Percentage)
12.	2217 -80-004-03-Swachh Bharat Mission (Urban)- 01-IEC and Public Awareness	21.35	0	-21.35	0	0	0
13.	2216 -02 -789- 01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 04-Beneficiary led Enhancement	0	0	10.72	10.72	10.72	0
14.	2217-80-004- 02-Mission for Development of 100 Smart Cities-03-Administrative and Office Expenses (A and OE) Amritsar Smart City	4.85	0	7.35	12.20	12.08	0.12 (0.98)
15.	3604-00-200-27-Punjab Municipal Infrastructure Development Fund (PMIDF Act 2011)-	150.00	0	8.63	158.63	158.63	0
16.	3604-00-200-31--Grant-in-Aid to Urban Local Bodies from Cow Cess collected in Urban Areas of Punjab on Liquor	0.01	0	24.55	24.56	12.28	12.28 (50.00)
17.	4217-60-051-09-Municipal Development Fund	192.50	0	-11.55	180.95	114.04	66.91 (36.98)
18.	4217-60-051-13-Swachh Bharat Mission (Urban)- 01-Sanitation -	18.53	0	3.13	21.66	8.26	13.40 (61.87)
19.	4217-60-051-13-Swachh Bharat Mission (Urban)- 02-User Water Management -	215.33	0	-127.91	87.42	87.42	0
20.	4217-60-051-13-Swachh Bharat Mission (Urban)-03-Solid Waste Management -	153.74	0	-10.24	143.50	86.48	57.02 (39.74)
21.	4217-60-051-18-Punjab Municipal Services Improvement Project (PMSIP)- World Bank Project	460.00	0	-373.80	86.20	32.45	53.75 (62.35)
22.	4217-60-051-789-Special Component Plan for Scheduled Castes-11-Municipal Development Fund	57.50	0	-3.45	54.05	5.61	48.44 (89.62)
23.	4217-60-051-14-Mission for Development of 100 Smart Cities-03-Development of Sultanpur Lodhi-	25.00	0	1.57	26.57	0	26.57 (100.00)
24.	4217-60-051-15-Urban Rejuvenation Mission-500 Habitations - AMRUT07-AMRUT 2.0 - Project Funds	763.92	0	-763.92	0	0	0
25.	4217-60-051-14-Mission for Development of 100 Smart Cities-04-Smart City Ludhiana	23.25	0	94.75	118.00	96.50	21.50 (18.22)

Sr. No.	Major Head and Description	Original Budget	Supplementary	Re-appropriation	Total Budget	Expenditure	Savings (Percentage)
26.	4217-60-051-14-Mission for Development of 100 Smart Cities-05-Smart City Jalandhar	70.10	0	72.85	142.95	118.95	24.00 (16.79)
27.	4217-60-051-14-Mission for Development of 100 Smart Cities-06-Smart City Amritsar	70.10	0	165.57	235.67	165.92	69.75 (29.60)
28.	4217-60-051-15-Urban Rejuvenation Mission-500 Habitations-AMRUT-05-AMRUT 1.0 - Project Funds	372.58	0	212.87	585.45	387.87	197.58 (33.75)

Source: Annual Detailed Appropriation Accounts

**Appendix 4.1**

(Referred to in paragraph 4.2)

**Details of Central Scheme funds transferred by Government of India (GoI) directly to State implementing agencies during 2023-24**

(₹ in crore)

Sr. No.	Name of the Scheme of GoI (Code of scheme)	Names of the Implementing Agency	Amount of release
1.	Food Subsidy for Decentralised Procurement of Foodgrains under NFSA (9533)	Punjab State Grains Procurement Corporation Limited	2064.56
2.	Mahatma Gandhi National Rural Employment Guarantee Programme (9178) (9219)	The Punjab State Rural Employment Guarantee Society	947.78
3.	Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) (3624)	Department of Agriculture, Punjab	598.29
4.	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission (NRDWP) (9150)	Department of Water Supply and Sanitation, Punjab	119.76
5.	National AIDS and STD Control Programme (NACO) (9316)	Punjab State AIDS Control Society	75.01
6.	Ayushman Bharat - Pradhan Mantri Jan Arogya Yojana (3685)	State Health Agency, Punjab	59.53
7.	National Programme for Dairy Development (9148)	The Punjab State Cooperative Milk Producers Federation Limited (Milkfed)	20.90
8.	Works under Roads Wing (0833)	1. Competent Authority for Land Acquisition-cum-SDM Budhlada, Dharmkot, Patiala, Patti 2. Accounts Officer TL TLSC Accounting Unit PSPCL Patiala 3. Government Contractors	14.58
9.	Amended Technology Upgradation Fund Scheme (ATUFS) (1878)	Miscellaneous agencies	10.69
10.	PM Vikas Committed Liabilities (Virasat ka Samvardhan) (4173)	Miscellaneous agencies	10.31
<b>Total</b>			<b>3921.41</b>
11.	Other schemes having release below ₹ 10.00 crore in each case (Base year 2023-24)	Miscellaneous agencies	76.43
<b>Total</b>			<b>76.43</b>
<b>Grand Total</b>			<b>3997.84</b>

Source: Finance Accounts

**Appendix 4.2***(Referred to in paragraph 4.2)***Statement showing details of Centrally Sponsored Scheme wherein  
Government of India (GoI) transferred its share directly to  
State implementing agencies***(₹ in crore)*

<b>Sr. No.</b>	<b>Name of the Scheme (Code of Scheme)</b>	<b>Amount released by GoI directly to implementing agencies</b>	<b>Amount released through State Government</b>	<b>Per cent of direct release to total release</b>
1.	Krishionnati Yojana (4138)	4.83	42.95	10.11
2.	Rashtriya Krishi Vikas Yojna (9145)	2.86	136.63	2.05
3.	National Livestock Mission (9008)	1.52	0.00	100.00
4.	Mahatma Gandhi National Rural Employment Guarantee Programme (9219)	947.78	241.60	79.69
5.	Tertiary Care Programs (2035)	6.55	0.00	100.00
6.	Rashtriya Gram Swaraj Abhiyan (3617)	0.05	10.00	0.50
7.	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission (NRDWP) (9150)	119.76	0.00	100.00
<b>Total</b>		<b>1083.35</b>	<b>431.18</b>	<b>71.53</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 expenditure under Major Head	Percentage
1.	2013- Council of Ministers	36.51	41.61	87.74
2.	3053- Civil Aviation	24.61	29.40	83.71
3.	4250- Capital Outlay on Other Social Services	16.69	23.02	72.50
4.	4701- Capital Outlay on Medium Irrigation	518.02	537.01	96.46
5.	4702- Capital Outlay on Minor Irrigation	37.50	41.07	91.31
6.	4705- Capital Outlay on Command Area Development	104.42	146.38	71.33
7.	4851- Capital Outlay on Village and Small Industries	50.20	51.94	96.65
<b>Total</b>		<b>787.95</b>	<b>870.43</b>	<b>90.52</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 receipts under Major Head	Percentage
1.	0029-Land Revenue	96.82	96.92	99.90
2.	0049-Interest Receipts	227.26	277.53	81.89
3.	0070-Other Administrative Services	87.93	149.86	58.67
4.	0075-Miscellaneous General Service	3927.44	4059.96	96.74
5.	0216-Housing	92.59	105.60	87.68
6.	0217-Urban Development	119.10	121.88	97.72
7.	0235-Social Security and Welfare	93.46	94.87	98.51
8.	0401-Crop Husbandry	15.96	22.99	69.42
9.	0406-Forestry and Wildlife	221.08	268.32	82.39
10.	0515-Other Rural Development Programmes	24.13	24.57	98.21
11.	0701-Medium Irrigation	30.00	30.00	100.00
12.	1452-Tourism	14.90	14.90	100.00
13.	1456-Civil Supplies	191.00	191.00	100.00
14.	1475-Other General Economic Services	37.68	63.72	59.13
<b>Total</b>		<b>5179.35</b>	<b>5522.12</b>	<b>93.79</b>

*Source: Finance Accounts*

**Appendix 4.5***(Referred to in paragraph 4.5)***List of sub-heads operated during 2023-24 under Minor head 800-Other expenditure instead of relevant Minor Head**

*(₹ in crore)*

Sr. No.	Grant No.	Existing accounting classification	Proposed accounting classification	Budget allotment
1.	4	2235-60-800-Other expenditure-98-Computerization in State	2235-60-102- Pension under Social Security Schemes-98-Computerization in State	0.10
2.	6	2015-800-Other expenditure-98-Computerization in State	2015-102- Electoral Officer-98-Computerization in State	0.55
3.	8	3451-800-Other expenditure-98-Computerization in State	3451-101- Niti Aayog -98-Computerization in State	0.15
4.	12	2075-800-98-Computerization in State	2075-103- State Lotteries - 98-Computerization in State	0.01
5.	17	2217-80-800-Other expenditure-98-Computerization in State	2217-80-001-Direction and Administration-98-Computerization in State	0.20
<b>Total</b>				<b>1.01</b>

*Source: Detailed Demand for Grants*