



सत्यमेव जयते

Finance Accounts
Volume I
2017-18



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Punjab

Finance Accounts

Volume I

2017-18

Government of Punjab

(i)

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Certificate of the Comptroller and Auditor General of India

This compilation containing the Finance Accounts of the Government of Punjab for the year ending 31 March 2018 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two Volumes, Volume-I contains the consolidated position of the state of finances and Volume-II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Punjab and the statements received from the Reserve Bank of India. Statements 9, 20 and Appendix VIII in this compilation have been prepared directly from the information received from the Government of Punjab/Corporations/Companies/Societies who are responsible to ensure the correctness of such information. Appendix V has been prepared from the details collected from the Public Financial Management System portal of the Controller General of Accounts.


The treasuries, offices and departments functioning under the control of the Government of Punjab are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position and the receipts and disbursements of the Government of Punjab for the year 2017-18.

(v)

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Punjab being presented separately for the year ended 31 March 2018.



(RAJIV MEHRISHI)

Comptroller and Auditor General of India

Date: 7 December 2018

Place: New Delhi

GUIDE TO THE FINANCE ACCOUNTS

A. Broad Overview of the Structure of Government Accounts

1. The Finance Accounts of the State of Punjab present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.
2. The Accounts of the Government are kept in three parts:

Part I : Consolidated Fund: This fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g. salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged Expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted Expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-aid and Contributions'. These three sectors are further divided into sub-sectors like 'Goods and Services Tax', 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II : Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The Contingency Fund of the Government of Punjab for 2017-18 is ₹ 25.00 crore.

GUIDE TO THE FINANCE ACCOUNTS - contd.

Part III : Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayables like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposit and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

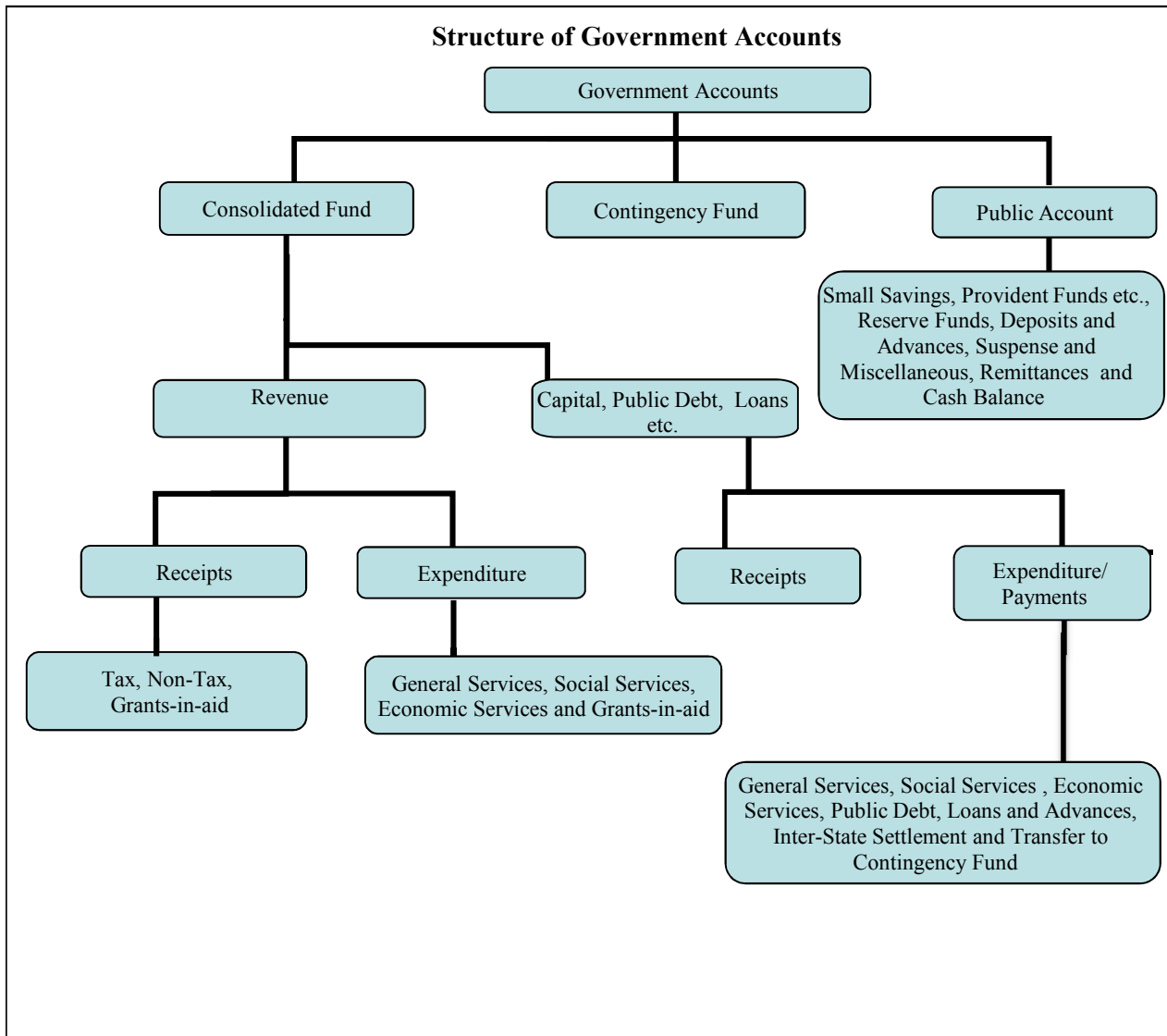
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two or three digits). Major Heads represent functions of Government, Sub-Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes and Object Heads represent purpose/object of expenditure.
4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected up to 31 March 2018).

0005 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions up to the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e. after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

GUIDE TO THE FINANCE ACCOUNTS - contd.

6. A pictorial representation of the structure of accounts is given below :



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to Accounts. Details of the thirteen statements in **Volume I** are given below:

- 1. Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 2. Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
- 3. Statement of Receipts (Consolidated Fund):** This statement comprises Revenue and Capital Receipts, Borrowings and Repayments of the Loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
- 4. Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15,16,17 and 18 in Volume II.
- 5. Statement of Progressive Capital Expenditure:** This statement corresponds to the detailed statement 16 in Volume II.
- 6. Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise Market Loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed statement 17 in Volume II.
- 7. Statement of Loans and Advances given by the Government:** This statement depicts all Loans and Advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
- 8. Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institution and Local Bodies. This statement corresponds to detailed statement 19 in Volume II.
- 9. Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to detailed statement 20 in Volume II.
- 10. Statement of Grants-in-aid given by the Government :** This statement depicts all Grants-in-aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 11. Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.
- 12. Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that Revenue expenditure is expected to be defrayed from Revenue Receipts, while Capital Expenditure of the year is met from Revenue Surplus, net credit balances in the Public Account, Cash Balance at the beginning of the year, and Borrowings.
- 13. Summary of Balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. This statement corresponds to the detailed statements 14, 15, 16, 17, 18 and 21 in Volume II.
- Volume II of the Finance Accounts contains two parts - nine detailed statements in Part I and twelve Appendices in Part II.**

Part I of Volume II

- 14. Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts. In addition to representing details of Revenue Receipts at Minor Head level, this statement depicts details at Sub Head level in respect of Grants-in-aid from Central Government.
- 15. Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the Capital Expenditure (during the year and cumulatively) of the State Government. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of Capital Expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Sub Head level also.
- 17. Detailed Statement of Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; (c) interest rate profile of outstanding loans and annexure depicting Market Loans.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 of Volume I.
- 19. Detailed Statement of Investments of the Government :** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statement 16 and 19. This statement corresponds to Statement 8 in Volume I.
- 20. Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of Government Guarantees. This statement corresponds to Statement 9 in Volume I.
- 21. Detailed Statement on Contingency Fund and Public Account Transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
- 22. Detailed Statement on Investments of Earmarked Balances:** This statement depicts details of Investment from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains twelve Appendices on various items including Salaries, Subsidies, Grants-in-aid, Externally Aided Projects etc. These details are presented in the accounts at sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance Accounts. A detailed list of appendices appears at the 'Table of Contents' in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner :

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Volume I	Volume II	
	Summary Statements	Detailed Statements	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2,3	14	
Revenue Expenditure	2,4	15	I (Salary) II (Subsidy)
Grants-in-aid given by the Government	2,10		III (Grants-in-aid)
Capital Expenditure	1,2,4,5,12	16	I (Salary)
Loans and Advances given by the Government	1,2,7	18	
Debt Position/Borrowings	1,2,6	17	
Investments of the Government in Companies, Corporations etc.	8	19	
Cash	1,2,12,13		
Balances in Public Account and Investments thereof	1,2,12,13	21,22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects)

GUIDE TO THE FINANCE ACCOUNTS - conclud.

D. Periodical adjustments and Book adjustments:

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustments of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to Revenue Receipts/Loans/Public Account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the account rendering units.

In addition of the above, the Principal Accountant General/Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure to Notes to Accounts in Volume I and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

1. Creation of funds/adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g. State Disaster Response Fund, Central Road Fund, Reserve Funds and Sinking Fund, etc.
2. Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.
3. Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest Payments and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.
4. Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Miscellaneous General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads.

E. Rounding :

Difference of ₹ 0.01 lakh / crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

1. STATEMENT OF FINANCIAL POSITION

(₹ in crore)

Assets (a)	Reference		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts (Sr. No.)	Statement No.		
Cash		2,21	4,88.45	3,95.28
(i) Cash in Treasuries and Local Remittances			..	..
(ii) Departmental Balances	3(x)		5,62.40	7,62.12
(iii) Permanent Cash Imprest			0.26	0.26
(iv) Cash Balance Investments			0.04	0.04
(v) Deposits with Reserve Bank of India			-74.95	-3,67.84
(vi) Investments from Earmarked Funds (b)		19,22	0.70	0.70
Capital Expenditure		16	4,58,35.84	4,34,83.88
(i) Investments in shares of Companies, Corporations, etc.		8,19	41,89.25	40,91.30
(ii) Other Capital Expenditure		16	4,16,46.59	3,93,92.58
Contingency Fund (un-recouped)	3(vii)	21	..	..
Loans and Advances		7,18	5,01,69.35	4,94,82.37
Advances with departmental officers		21	0.42	0.42
Suspense and Miscellaneous Balances (c)		21	51.52	24.40
Remittance Balances		21	13.59	1.39
Cumulative excess of Expenditure over Receipts (d)			9,86,18.28	8,91,63.01
Total			19,51,77.45	18,25,50.75

- (a) The figures of assets and liabilities are cumulative figures. Please also see Note 1(ii) in the section 'Notes to Accounts' at page no. 37.
- (b) Investment out of earmarked funds in shares of companies etc. are excluded under capital expenditure and included under 'Investments from Earmarked Funds.'
- (c) In this statement the line item 'Suspense and Miscellaneous Balances' includes balance of ₹ 50.86 crore under Major Head 8658 - 'Suspense Accounts' and ₹ 0.66 crore under Major Head 8679 - 'Accounts with Government of other Countries' and excludes 'Cash Balance Investment Account', 'Departmental Balances' and 'Permanent Cash Imprest', which are included separately above, though the later forms part of this sector elsewhere in these Accounts.
- (d) The cumulative excess of receipts over expenditure or expenditure over receipts does not represent the Fiscal/Revenue Deficit for the current year.

1. STATEMENT OF FINANCIAL POSITION - conclud.

(₹ in crore)

Liabilities	Reference		As on 31 March 2018	As on 31 March 2017
	Notes to Accounts (Sr. No.)	Statement No.		
Borrowings (Public Debt)		6,17	16,48,03.00	15,37,73.15
(i) Internal Debt			16,07,84.77	14,98,80.15
(ii) Loans and Advances from Central Government			40,18.23	38,93.00
Non-Plan Loans			25.24	29.70
Loans for State Plan Schemes			35,32.37	38,62.99
Loans for Central Plan Schemes			..	..
Loans for Centrally Sponsored Plan Schemes			..	..
Pre-1984-85 Loans			0.31	0.31
Centrally Sponsored Schemes			..	..
Other Loans for States/ Union Territory with Legislature Schemes			4,60.31	..
Contingency Fund (Balance)	3(vii)	21	25.00	25.00
Liabilities on Public Account		21	3,03,49.45	2,87,52.60
(i) Small Savings, Provident Funds, etc.			2,17,29.73	2,06,03.53
(ii) Reserve Funds			55,20.18	48,70.07
(iii) Deposits			30,99.54	32,79.00
(iv) Suspense and Miscellaneous Balances			..	..
(v) Remittances Balances			..	..
Cumulative excess of Receipts over Expenditure			..	..
Total			19,51,77.45	18,25,50.75

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(₹ in crore)

Receipts		Disbursements			
	2017-18	2016-17		2017-18	2016-17
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	5,30,09.58	4,79,85.42	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	6,24,64.85	5,52,96.05
Tax Revenue (Raised by the State) <i>(Ref. Statement 3 & 14)</i>	3,04,23.25	2,77,46.66	Salaries (a) <i>(Ref. Statement 4-B & Appendix-I)</i>	1,93,85.63	1,76,78.16
Non-Tax Revenue <i>(Ref. Statement 3 & 14)</i>	43,18.39	58,63.20	Subsidies (a) <i>(Ref. Appendix-II)</i>	69,81.91	58,22.69
			Grants-in-aid (b) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	48,62.02	48,39.11
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	14,04.94	12,93.80	General Services <i>(Ref. Statement 4-A & 15)</i>	2,68,40.16	2,20,20.29
Others <i>(Ref. Statement 3)</i>	29,13.45	45,69.40	Interest Payment and Servicing of Debt <i>(Ref. Statement 4-A & 15)</i>	1,53,33.96	1,16,41.76
			Pensions <i>(Ref. Statement 4-A & 15)</i>	1,02,08.49	87,73.44
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	1,06,16.94	95,99.73	Others <i>(Ref. Statement 4-A)</i>	12,97.71	16,05.09
			Social Services <i>(Ref. Statement 4-A & 15)</i>	26,76.28	34,38.62
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	4,17.65	5,78.77
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	76,51.00	47,75.83	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions <i>(Ref. Statement 4-A & 15)</i>	13,01.20	9,18.41
Revenue Deficit	94,55.27	73,10.63	Revenue Surplus	..	..
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	0.12	0.41	Capital Expenditure (c) <i>(Ref. Statement 4-A, 4-B & 16)</i>	23,52.08	43,46.30
			General Services <i>(Ref. Statement 4-A & 16)</i>	1,79.67	2,48.79
			Social Services <i>(Ref. Statement 4-A & 16)</i>	9,16.55	10,87.34
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	12,55.86	30,10.17

- (a) Salary, Subsidy and Grants-in-aid figures pertaining to Revenue Expenditure have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under the sectors 'General', 'Social' and 'Economic' Services does not include expenditure on Salaries, Subsidies and Grants-in-aid explained in footnote (b) below.
- (b) Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc. by the Government which is included as a line item above. These grants are distinct from compensation and assignments of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and Panchayati Raj Institutions'.
- (c) Includes an expenditure of ₹ 44.68 crore pertaining to Salary .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

(₹ in crore)

Receipts			Disbursements		
	2017-18	2016-17		2017-18	2016-17
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	73.07	1,80.93	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	7,60.05	4,13,64.12
General Services (Ref. Statement 7 & 18)	..	..	General Services (Ref. Statement 4-A, 7 & 18)	..	..
Social Services (Ref. Statement 7 & 18)	0.07	0.09	Social Services (Ref. Statement 4-A, 7 & 18)	..	..
Economic Services (Ref. Statement 7 & 18)	33.28	1,34.72	Economic Services (Ref. Statement 4-A, 7 & 18)	7,22.27	4,13,22.80
Loans to Government Servants (Ref. Statement 7 & 18)	39.72	46.12	Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	37.78	41.32
Public Debt Receipts (Ref. Statement 3, 6 & 17)	4,59,99.42	8,36,27.12	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	3,49,69.57	3,24,43.29
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	4,55,39.11	8,29,72.18	Internal Debt (Market Loans etc.) (Ref. Statement 4-A, 6 & 17)	3,46,34.49	3,21,15.45
Loans from Government of India (Ref. Statement 3, 6 & 17)	4,60.31	6,54.94	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	3,35.08	3,27.84
Net of Inter-State Settlement	..	..	Net of Inter-State Settlement	..	..
Total Receipts - Consolidated Fund (Ref. Statement 3)	9,90,82.19	13,17,93.88	Total Expenditure - Consolidated Fund (Ref. Statement 4)	10,05,46.55	13,34,49.76
Deficit in Consolidated Fund	14,64.36	16,55.88	Surplus in Consolidated Fund	..	..
Part - II Contingency Fund					
Contingency Fund (Ref. Statement 21)	..	..	Contingency Fund (Ref. Statement 21)	..	..
Part - III Public Account					
Small Savings, Provident Funds, etc. (Ref. Statement 21)	35,21.99	33,73.38	Small Savings, Provident Funds, etc. (Ref. Statement 21)	23,95.79	21,40.71
Reserve Funds (Ref. Statement 21)	7,29.95	13,45.98	Reserve Funds (Ref. Statement 21)	79.84	1,87.66
Deposits (Ref. Statement 21)	31,12.08	59,43.42	Deposits (Ref. Statement 21)	32,91.54	58,27.53
Advances (Ref. Statement 21)	..	..	Advances (Ref. Statement 21)	..	..
Suspense and Miscellaneous (d) (Ref. Statement 21)	4,80,10.70	5,38,08.39	Suspense and Miscellaneous (d) (Ref. Statement 21)	4,78,38.10	4,87,62.16
Remittances (Ref. Statement 21)	1,09.50	77.92	Remittances (Ref. Statement 21)	1,21.70	77.79
Total Receipts - Public Account (Ref. Statement 21)	5,54,84.22	6,45,49.09	Total Disbursements - Public Account (Ref. Statement 21)	5,37,26.97	5,69,95.85
Deficit in Public Account	..	..	Surplus in Public Account	17,57.25	75,53.24
Opening Cash Balance (Ref. Statement 21)	-3,67.84	-62,65.20	Closing Cash Balance (Ref. Statement 21)	-74.95	-3,67.84
Increase in Cash Balance	2,92.89	58,97.36	Decrease in Cash Balance	..	..

(d) 'Suspense and Miscellaneous' includes 'other accounts' such as Cash Balance Investment Account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may please be seen in Statement No. 21 in Volume II.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES

(₹ in crore)

	Overall Cash Position of the Government	As on 31 March 2018	As on 31 March 2017
	1	2	3
(a)	General Cash Balances -		
1	Deposits with Reserve Bank of India *	-74.95	-3,67.84
2	Investments held in the Cash Balance Investment Account	0.04	0.04
	Total (a)	-74.91	-3,67.80
(b)	Other Cash Balances and Investments-		
1	Cash with departmental officers viz. Forest and Public Works	5,62.40	7,62.12
2	Permanent advances for contingent expenditure with departmental officers	0.26	0.26
3	Investments of earmarked funds	0.70	0.70
	Total (b)	5,63.36	7,63.08
	Total	4,88.45	3,95.28

EXPLANATORY NOTES

1 Daily Cash Balance: Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.56 crore with the Bank. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking Ordinary and Special Ways and Means Advances / Overdrafts from time to time.

For arriving at the daily cash balance ** for the purpose of grant of Ways and Means Advances/ Overdrafts, the Reserve Bank of India evaluates the holdings of the 14 days Treasury Bills along with the transactions reported (at Reserve Bank of India counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 days Treasury Bills if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. **If the net cash balance arrived at results in less than the minimum cash balance** or a credit balance and if there are no 14 days Treasury Bills maturing on that day, Reserve Bank of India rediscounts the holdings of the 14 days Treasury Bills and makes good the shortfall. If there is no holding of 14 days Treasury Bills on that day the State Government applies for Ways and Means Advances/Special Ways and Means Advances/ Overdrafts.

2 The limit for Ordinary Ways and Means Advances to the State Government was ₹ 9,25.00 crore during 2017-18. The Bank has also agreed to give Special Ways and Means Advances against the pledge of Government Securities. The limit of Special Ways and Means Advances (Special Drawing Facility) was ₹ 7.34 crore from 1 April 2017 to 31 March 2018.

* The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government Monetary Settlements pertaining to transactions of the financial year 2017-18 advised to the Reserve Bank of India till 10 April 2018.

** The cash balance ('Deposits with Reserve Bank of India') given above is the closing cash balance of the year as on 31 March 2018 but worked out by 10 April 2018 and not simply the daily balance on 31 March 2018.

Note: There was a difference of ₹ 63.37 crore (Debit) between the figures reflected in the accounts (Credit of ₹ 74.95 crore) and that intimated by the Reserve Bank of India (Debit of ₹ 1,38.32 crore) regarding "Deposits with Reserve Bank" included in the Cash Balance upto 31 March 2018. However, the un-reconciled difference at the end of June 2018 works out to ₹ 49.52 crore (Debit) which is under reconciliation.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - conclud.

ANNEXURE A. CASH BALANCES AND INVESTMENTS OF CASH BALANCES - conclud.

EXPLANATORY NOTES - conclud.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2017-18 is given below:-

Sr.No.	Particulars	No. of Days
1	2	3
(i)	Number of days on which the minimum balance was maintained without taking any advance	52
(ii)	Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advances	213
(iii)	Number of days on which there was Shortfall in minimum balance even after taking the above advances, but no Overdraft was taken	Nil
(iv)	Number of days on which Overdrafts were taken	100

3 The details of investments held in the Cash Balance Investment Account

(₹ in crore)

Sr. No.	Particulars	Amount
1	2	3
(i)	Punjab State Power Corporation Limited Bonds (a)	0.04
	Total	0.04

Note: (a) Subject to adjustment by the State Government.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

REVENUE RECEIPTS

I - TAX AND NON-TAX REVENUE

(₹ in crore)

Description		Actuals	
		2017-18	2016-17
A.	Tax Revenue		
A.1	Own Tax Revenue	3,04,23.25	2,77,46.66
	State Goods and Services Tax	79,01.14	..
	Land Revenue	91.34	67.82
	Stamps and Registration Fees	21,35.13	20,43.61
	State Excise	51,35.68	44,06.01
	Taxes on Sales, Trade etc.	1,11,60.30	1,75,86.71
	Taxes on Vehicles	19,11.20	15,48.12
	Others	20,88.46	20,94.39
A.2	State's share of Union Taxes/Duties	1,06,16.94	95,99.73
	Central Goods and Services Tax	1,51.60	..
	Integrated Goods and Services Tax	10,72.32	..
	Corporation Tax	32,52.81	30,82.07
	Taxes on Income other than Corporation Tax	27,46.76	21,42.05
	Taxes on Wealth	-0.10	7.06
	Customs	10,72.00	13,25.80
	Union Excise Duties	11,20.50	15,13.94
	Service Tax	12,01.05	15,28.78
	Other Taxes and Duties on Commodities and Services	..	0.03
	Total - A	4,10,40.19	3,73,46.39
B.	Non-Tax Revenue		
	Interest Receipts	14,04.94	12,93.80
	Miscellaneous General Services	14,78.97	30,28.08
	Urban Development	72.43	95.89
	Road Transport	1,58.69	2,13.89
	Others	12,03.36	12,31.54
	Total - B	43,18.39	58,63.20

II - GRANTS FROM GOVERNMENT OF INDIA

(₹ in crore)

Description		Actuals	
		2017-18	2016-17
C.	Grants-in-aid and Contributions		
	Grants-in-aid from Central Government		
C.1	Non-Plan Grants	..	16,10.34
	Other Grants	..	16,10.34
C.2	Grants for State/Union Territory Plan Schemes	..	25,23.14
	Block Grants	..	27.98
	Other Grants	..	24,95.16
C.3	Grants for Central Plan Schemes	..	78.65

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND) -concl.d.

II - GRANTS FROM GOVERNMENT OF INDIA - concl.d.

(₹ in crore)

Description		Actuals	
		2017-18	2016-17
C.4	Grants for Centrally Sponsored Plan Schemes	-0.63	5,63.70
C 5	Centrally Sponsored Schemes	30,96.13	..
C 6	Finance Commission Grants	3,55.69	..
C 7	Other Transfer/ Grants to States/ Union Territories with Legislatures	41,99.81	..
	Total - C	76,51.00	47,75.83
	Total Revenue Receipts (A+B+C)	5,30,09.58	4,79,85.42

III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

D.	Capital Receipts		
	Disinvestment proceeds	0.12	0.41
	Total - D	0.12	0.41
E.	Public Debt Receipts		
	Internal Debt	4,55,39.11	8,29,72.18
	Market Loans	1,74,70.00	1,36,00.00
	Ways and Means Advance from R.B.I.	2,79,17.13	2,86,61.04
	Compensation and Other Bonds	..	1,00,31.19
	Loans from Financial Institutions	1,51.98	3,06,79.95
	Loans and Advances from Central Government	4,60.31	6,54.94
	Loans for State/Union Territory Plan Schemes	..	6,54.94
	Other Loans for States/ Union Territory with Legislature Schemes	4,60.31	..
	Total - E	4,59,99.42	8,36,27.12
F.	Loans and Advances by State Government (a)	73.07	1,80.93
G.	Inter-State Settlements	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	9,90,82.19	13,17,93.88

(a) Details are in Statement No.7 in Volume I and 18 in Volume II.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A. EXPENDITURE BY FUNCTION

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
A.	General Services				
A.1	Organs of State	7,59.92	..	..	7,59.92
	Parliament/State/Union Territory Legislatures	47.44	..	..	47.44
	President, Vice-President/Governor, Administrator of Union Territories	7.32	..	..	7.32
	Council of Ministers	27.75	..	..	27.75
	Administration of Justice	6,08.24	..	..	6,08.24
	Elections	69.17	..	..	69.17
A.2	Fiscal Services	1,57,65.02	..	..	1,57,65.02
	Land Revenue	2,21.78	..	..	2,21.78
	Stamps and Registration	6.36	..	..	6.36
	State Excise	40.67	..	..	40.67
	Taxes on Sales, Trade etc.	1,30.26	..	..	1,30.26
	Taxes on Vehicles	15.21	..	..	15.21
	Other Taxes and Duties on Commodities and Services	4.45	..	..	4.45
	Other Fiscal Services	12.33	..	..	12.33
	Interest Payments	1,53,33.96	..	..	1,53,33.96
A.3	Administrative Services	71,17.36	1,79.67	..	72,97.03
	Public Service Commission	10.41	..	..	10.41
	Secretariat - General Services	2,36.75	..	..	2,36.75
	District Administration	3,40.93	..	..	3,40.93
	Treasury and Accounts Administration	56.96	..	..	56.96
	Police	52,47.85	99.58	..	53,47.43
	Jails	1,94.86	..	..	1,94.86
	Supplies and Disposals	2.54	..	..	2.54
	Stationery and Printing	25.20	..	..	25.20
	Public Works	4,21.06	72.66	..	4,93.72
	Vigilance	47.15	..	..	47.15
	Other Administrative Services	5,33.65	7.43	..	5,41.08
A.4	Pensions and Miscellaneous General Services	1,08,57.20	..	..	1,08,57.20
	Pensions and Other Retirement Benefits	1,02,08.49	..	..	1,02,08.49
	Miscellaneous General Services	6,48.71	..	..	6,48.71
	Total - A. General Services	3,44,99.50	1,79.67	..	3,46,79.17
B.	Social Services				
B.1	Education, Sports, Art and Culture (a)	93,12.39	69.67	..	93,82.06
	General Education	90,23.10	69.67	..	90,92.77
	Technical Education	1,69.51	..	..	1,69.51
	Sports and Youth Services	94.40	..	..	94.40
	Art and Culture	25.38	..	..	25.38

(a) B.1 includes Major Head 2202-General Education, 2203-Technical Education, 2204-Sports and Youth Services, 2205-Art and Culture. Corresponding one Capital Major Head in respect of four Revenue Major Heads is 4202-Capital Outlay on Education, Sports, Art and Culture.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - contd.
A. EXPENDITURE BY FUNCTION - contd.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
B.2	Health and Family Welfare	27,46.45	1.39	..	27,47.84
	Medical and Public Health	25,33.95	1.39	..	25,35.34
	Family Welfare	2,12.50	..	..	2,12.50
B.3	Water Supply, Sanitation, Housing and Urban Development	7,64.72	8,22.57	..	15,87.29
	Water Supply and Sanitation	3,60.41	5,41.62	..	9,02.03
	Housing	3,66.94	-3.73	..	3,63.21
	Urban Development	37.37	2,84.68	..	3,22.05
B.4	Information and Broadcasting	38.72	..	..	38.72
	Information and Publicity	38.72	..	..	38.72
B.5	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities	2,93.05	5.15	..	2,98.20
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,93.05	5.15	..	2,98.20
B.6	Labour and Labour Welfare	2,19.88	..	..	2,19.88
	Labour, Employment and Skill Development	2,19.88	..	..	2,19.88
B.7	Social Welfare and Nutrition	20,55.18	..	..	20,55.18
	Social Security and Welfare	17,30.06	..	..	17,30.06
	Nutrition	41.32	..	..	41.32
	Relief on account of Natural Calamities	2,83.80	..	..	2,83.80
B.8	Others	39.35	17.77	..	57.12
	Other Social Services	0.69	17.77	..	18.46
	Secretariat - Social Services	38.66	..	..	38.66
	Total - B. Social Services	1,54,69.74	9,16.55	..	1,63,86.29
C.	Economic Services				
C.1	Agriculture and Allied Activities	74,87.13	1,08.37	7,22.27	83,17.77
	Crop Husbandry	63,18.08	..	..	63,18.08
	Soil and Water Conservation	81.37	..	-8.34	73.03
	Animal Husbandry	3,99.42	4.02	..	4,03.44
	Dairy Development	10.73	..	..	10.73
	Fisheries	18.03	..	..	18.03
	Forestry and Wild Life	1,42.16	..	..	1,42.16
	Agricultural Research and Education	4,31.86	..	..	4,31.86
	Co-operation	77.69	1,04.35	1,15.67	2,97.71
	Other Agricultural Programmes	7.79	..	6,14.94	6,22.73
C.2	Rural Development	3,21.79	67.42	..	3,89.21
	Special Programmes for Rural Development	23.94	..	..	23.94
	Other Rural Development Programmes	2,97.85	67.42	..	3,65.27
C.3	Irrigation and Flood Control	11,83.19	3,15.13	..	14,98.32
	Major Irrigation	8,16.06	84.64	..	9,00.70
	Medium Irrigation	1,05.85	1,49.91	..	2,55.76
	Minor Irrigation	1,35.24	..	..	1,35.24
	Command Area Development	..	13.76	..	13.76
	Flood Control and Drainage	1,26.04	66.82	..	1,92.86

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND) - contd.
A. EXPENDITURE BY FUNCTION - conclud.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1			3	4	5
C.4	Energy	13,18.60	2.25	..	13,20.85
	Power	13,17.81	..	..	13,17.81
	New and Renewable Energy	0.79	2.25	..	3.04
C.5	Industry and Minerals	56.97	..	..	56.97
	Village and Small Industries	49.42	..	..	49.42
	Industries	5.16	..	..	5.16
	Non-ferrous Mining and Metallurgical Industries	2.39	..	..	2.39
C.6	Transport	5,51.86	6,74.55	..	12,26.41
	Civil Aviation	11.93	..	..	11.93
	Roads and Bridges	2,62.87	6,73.41	..	9,36.28
	Road Transport	2,77.06	1.14	..	2,78.20
C.7	Science, Technology and Environment	4.56	..	..	4.56
	Other Scientific Research	3.66	..	..	3.66
	Ecology and Environment	0.90	..	..	0.90
C.8	General Economic Services	2,70.31	88.14	..	3,58.45
	Secretariat - Economic Services	25.11	..	..	25.11
	Tourism	3.84	50.14	..	53.98
	Census Surveys and Statistics	27.75	..	..	27.75
	Civil Supplies	2,10.06	..	..	2,10.06
	Other General Economic Services	3.55	38.00	..	41.55
	Total - C. Economic Services	1,11,94.41	12,55.86	7,22.27	1,31,72.54
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	13,01.20	..	..	13,01.20
	Total -D. Grants-in-aid and Contributions	13,01.20	..	..	13,01.20
E.	Public Debt				
	Internal Debt of the State Government	..	..	..	3,46,34.49
	Loans and Advances from the Central Government	..	..	..	3,35.08
	Total - E. Public Debt	..	..	..	3,49,69.57
F.	Loans and Advances				
	Loans to Government Servants etc.	..	..	37.78	37.78
	Total - Loans to Government Servants etc.	..	..	37.78	37.78
G.	Inter-State Settlement				
	Total -G. Inter-State Settlement	..	..	..	..
	Total - Consolidated Fund Expenditure (a)	6,24,64.85	23,52.08	7,60.05	10,05,46.55

(a) An amount of ₹ 3,49,69.57 crore pertaining to E. Public Debt is included in Total - Consolidated Fund.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)- contd.

B. EXPENDITURE BY NATURE

(₹ in crore)

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Salaries	1,93,85.63	44.68	1,94,30.31	1,76,78.16	28.99	1,77,07.15	1,71,28.48	34.84	1,71,63.32
Interest	1,53,33.97	..	1,53,33.97	1,17,65.91	..	1,17,65.91	99,04.48	..	99,04.48
Pensionary Charges	1,10,65.78	..	1,10,65.78	93,99.18	..	93,99.18	83,85.84	..	83,85.84
Subsidies	69,81.91	..	69,81.91	58,22.69	..	58,22.69	50,80.29	..	50,80.29
Grants-in-aid (Salary)	32,25.38	..	32,25.38	32,50.36	..	32,50.36	31,13.07	..	31,13.07
Grants-in-aid (Non-Salary)	29,37.35	..	29,37.35	22,47.05	..	22,47.05	22,86.08	..	22,86.08
Major Works	..	20,25.88	20,25.88	..	39,74.08	39,74.08	..	27,47.56	27,47.56
Other Charges	17,37.96	37.90	17,75.86	23,77.86	1,05.14	24,83.00	26,84.93	79.88	27,64.81
Wages	5,99.94	..	5,99.94	7,98.42	..	7,98.42	3,08.61	..	3,08.61
Scholarships/ Stipends	1,83.27	..	1,83.27	4,03.72	..	4,03.72	4,24.06	..	4,24.06
Electricity Charges	1,82.22	0.01	1,82.23	2,32.57	0.01	2,32.58	1,64.63	0.01	1,64.64
Medical Reimbursement	1,67.30	0.42	1,67.72	1,52.21	0.05	1,52.26	2,16.99	0.76	2,17.75
Minor Works	1,56.90	..	1,56.90	97.18	..	97.18	1,87.08	0.03	1,87.11
Petrol, Oil and Lubricant	1,43.31	..	1,43.31	1,63.55	..	1,63.55	1,60.21	..	1,60.21
Office Expenses	1,31.53	0.12	1,31.65	1,80.61	0.26	1,80.87	97.90	0.07	97.97
Machinery and Equipments	..	1,19.46	1,19.46	..	1,33.88	1,33.88	0.54	1,21.87	1,22.41
Supplies and Materials	1,06.03	0.78	1,06.81	1,46.80	0.98	1,47.78	48.36	2.34	50.70
Investments	..	1,04.35	1,04.35	..	76.94	76.94	..	72.76	72.76
Professional Services	97.55	0.16	97.71	1,45.04	0.09	1,45.13	91.69	0.06	91.75
Other Contractual Services	82.11	..	82.11	19.37	..	19.37	19.13	..	19.13
Cost of Ration	75.71	..	75.71	1,74.69	..	1,74.69	1,84.99	..	1,84.99
Contributions	47.73	..	47.73	48.36	..	48.36	21.30	..	21.30
Domestic Travel Expenses	41.50	..	41.50	46.09	..	46.09	46.43	0.01	46.44
Rent, Rates and Taxes	33.35	0.17	33.52	41.05	0.05	41.10	47.61	0.05	47.66
Motor Vehicles	..	32.26	32.26	..	92.86	92.86	11.50	51.05	62.55
Others	12.87	10.11	22.98	13.11	5.94	19.05	14.00	12.64	26.64
Publications	14.96	..	14.96	16.91	..	16.91	15.43	..	15.43
Secret Service Expenditure	14.23	..	14.23	10.20	..	10.20	10.63	..	10.63
Advertising and Publicity	13.39	0.01	13.40	1,24.42	0.03	1,24.45	48.18	0.05	48.23
Other Administrative Expenses	6.74	..	6.74	6.88	..	6.88	7.16	..	7.16

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)- conclud.

B. EXPENDITURE BY NATURE - conclud.

(₹ in crore)

Object of Expenditure	2017-18			2016-17			2015-16		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Clothing and Tentage	6.35	..	6.35	4.83	..	4.83	9.10	1.01	10.11
Grants-in-aid (Creation of Capital Assets)	0.50	..	0.50	2,60.10	..	2,60.10	2,52.96	..	2,52.96
Rewards	0.49	..	0.49	2.60	..	2.60	4.97	..	4.97
Lumpsum Provision	0.21	..	0.21	0.08	..	0.08	0.13	2.25	2.38
Suspense	-5.33	-9.80	-15.13	3.31	-7.14	-3.83	4.94	3.79	8.73
Inter-Account Transfer	-90.16	..	-90.16	-22.80	-60.11	-82.91	-88.00	-40.63	-1,28.63
Deduct-Recoveries	-2,25.83	-14.43	-2,40.26	-3,14.46	-5.75	-320.21	-8,20.21	-30.98	-8,51.19
Total	6,24,64.85	23,52.08	6,48,16.93	5,52,96.05	43,46.30	5,96,42.35	5,00,73.49	30,59.42	5,31,32.91

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Head of Account	Expenditure during 2016-17 2	Progressive Expenditure upto 2016-17 3	Expenditure during 2017-18 4	Progressive Expenditure upto 2017-18 5	Percentage Increase (+) / Decrease (-) 6
(₹ in crore)					
A. Capital Account of General Services -					
4055 Capital Outlay on Police	1,45.88	10,78.17	99.58	11,77.75	(-) 31.74
4058 Capital Outlay on Stationery and Printing	0.02	5.04	..	5.04	(-)100.00
4059 Capital Outlay on Public Works	66.30	13,71.45	72.66	14,44.11	(+) 9.59
4070 Capital Outlay on Other Administrative Services	36.59	1,63.44	7.43	1,70.87	(-) 79.69
Total-A. Capital Account of General Services	2,48.79	26,18.10	1,79.67	27,97.77	(-) 27.78
B. Capital Account of Social Services -					
(a) Capital Account of Education, Sports, Art and Culture -					
4202 Capital Outlay on Education, Sports, Art and Culture	2,20.04	22,24.41	69.67	22,94.08	(-) 68.34
Total - (a) Capital Account of Education, Sports, Art and Culture	2,20.04	22,24.41	69.67	22,94.08	(-) 68.34
(b) Capital Account of Health and Family Welfare -					
4210 Capital Outlay on Medical and Public Health	22.45	4,84.10	1.39	4,85.49	(-) 93.81
4211 Capital Outlay on Family Welfare	..	33.05	..	33.05	..
Total - (b) Capital Account of Health and Family Welfare	22.45	5,17.15	1.39	5,18.54	(-) 93.81
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -					
4215 Capital Outlay on Water Supply and Sanitation	4,86.16	27,80.36	5,41.62	33,21.98	(+) 11.41
4216 Capital Outlay on Housing	93.36	7,35.77	-3.73 ^a	7,32.04	(-) 104.00
4217 Capital Outlay on Urban Development	1,99.00	28,83.78	2,84.68	31,68.46	(+) 43.06
Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	7,78.52	63,99.91	8,22.57	72,22.48	(+) 5.66
(d) Capital Account of Information and Broadcasting -					
4220 Capital Outlay on Information and Publicity	0.92	6.44	..	6.44	(-)100.00
Total - (d) Capital Account of Information and Broadcasting	0.92	6.44	..	6.44	(-)100.00

^a Minus expenditure is due to excess of receipts/recoveries over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
	2	3	4	5	6
(₹ in crore)					
B. Capital Account of Social Services - conold.					
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -					
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	46.55	1,95.44	5.15	2,00.59	(-) 88.94
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	46.55	1,95.44	5.15	2,00.59	(-) 88.94
(g) Capital Account of Social Welfare and Nutrition -					
4235 Capital Outlay on Social Security and Welfare	10.59	58.90	..	58.90	(-)100.00
Total - (g) Capital Account of Social Welfare and Nutrition	10.59	58.90	..	58.90	(-)100.00
(h) Capital Account of Other Social Services -					
4250 Capital Outlay on Other Social Services	8.27	1,50.08	17.77	1,67.85	(+) 114.87
Total - (h) Capital Account of Other Social Services	8.27	1,50.08	17.77	1,67.85	(+)114.87
Total - B. Capital Account of Social Services	10,87.34	95,52.33	9,16.55	1,04,68.88	(-) 15.71
C. Capital Account of Economic Services -					
(a) Capital Account of Agriculture and Allied Activities -					
4401 Capital Outlay on Crop Husbandry	..	-0.95	..	-0.95	a ..
4402 Capital Outlay on Soil and Water Conservation	..	39.36	..	39.36	..
4403 Capital Outlay on Animal Husbandry	26.17	1,66.36	4.02	1,70.38	(-) 84.64
4404 Capital Outlay on Dairy Development	..	15.15	..	15.15	..
4405 Capital Outlay on Fisheries	8.87	14.13	..	14.13	(-) 100.00
4406 Capital Outlay on Forestry and Wild Life	..	54.93	..	54.93	..
4408 Capital Outlay on Food Storage and Warehousing	..	9.90	..	9.90	..
4416 Investments in Agricultural Financial Institutions	..	80.10	..	80.10	..

a Progressive minus expenditure is due to cumulative effect of excess of receipts/recoveries over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2016-17 2	Progressive Expenditure upto 2016-17 3	Expenditure during 2017-18 4	Progressive Expenditure upto 2017-18 5	Percentage Increase (+) / Decrease (-) 6
(₹ in crore)					
C. Capital Account of Economic Services - contd.					
(a) Capital Account of Agriculture and Allied Activities - concld.					
4425 Capital Outlay on Co-operation	51.32	2,26.96	1,04.35	3,31.19	(+) 103.33
4435 Capital Outlay on other Agricultural Programmes	..	-13.96	..	-13.96	..
Total - (a) Capital Account of Agriculture and Allied Activities	86.36	5,91.98	1,08.37	7,00.23	(+)25.49
(b) Capital Account of Rural Development -					
4515 Capital Outlay on Other Rural Development Programmes	1,34.13	17,84.80	67.42	18,52.22	(-) 49.74
Total - (b) Capital Account of Rural Development	1,34.13	17,84.80	67.42	18,52.22	(-)49.74
(c) Capital Account of Special Areas Programme -					
4575 Capital Outlay on Other Special Areas Programmes	..	44.47	..	44.47	..
Total - (c) Capital Account of Special Areas Programme	..	44.47	..	44.47	..
(d) Capital Account of Irrigation and Flood Control -					
4700 Capital Outlay on Major Irrigation	46.40	50,78.39	84.64	51,63.03	(+) 82.41
4701 Capital Outlay on Medium Irrigation	4,07.47	28,77.59	1,49.91	30,27.50	(-) 63.21
4702 Capital Outlay on Minor Irrigation	5.41	5,56.72	..	5,56.72	(-)100.00
4705 Capital Outlay on Command Area Development	3,93.77	17,40.00	13.76	17,53.76	(-) 96.51
4711 Capital Outlay on Flood Control Projects	4,10.86	26,30.76	66.82	26,97.58	(-) 83.74
Total - (d) Capital Account of Irrigation and Flood Control	12,63.91	1,28,83.46	3,15.13	1,31,98.59	(-) 75.07

a Differs by ₹ 0.12 crore (decreased) due to disinvestment made during the year.

b Progressive minus expenditure is due to cumulative effect of excess of receipts/recoveries over expenditure.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
	2	3	4	5	6
(₹ in crore)					
C. Capital Account of Economic Services - contd.					
(e) Capital Account of Energy -					
4801 Capital Outlay on Power Projects	..	27,72.85	..	27,72.85	..
4810 Capital Outlay on New and Renewable Energy	..	0.53	2.25	2.78	(+) 100.00
Total - (e) Capital Account of Energy	..	27,73.38	2.25	27,75.63	(+) 100.00
(f) Capital Account of Industry and Minerals -					
4851 Capital Outlay on Village and Small Industries	..	1,96.96	..	1,96.96	..
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries	..	0.01	..	0.01	..
4858 Capital Outlay on Engineering Industries	..	0.02	..	0.02	..
4859 Capital Outlay on Telecommunication and Electronic Industries	..	22.39	..	22.39	..
4860 Capital Outlay on Consumer Industries	..	1,38.41	..	1,38.41	..
4875 Capital Outlay on Other Industries	..	0.54	..	0.54	..
4885 Other Capital Outlay on Industries and Minerals	..	1,60.20	..	1,60.20	..
Total - (f) Capital Account of Industry and Minerals	..	5,18.53	..	5,18.53	..
(g) Capital Account of Transport -					
5053 Capital Outlay on Civil Aviation	15.92	5,75.49	..	5,75.49	(-) 100.00
5054 Capital Outlay on Roads and Bridges	13,34.93	80,48.20	6,73.41	87,21.61	(-) 49.55
5055 Capital Outlay on Road Transport	1.11	4,42.49	1.14	4,43.63	(+) 2.70
Total - (g) Capital Account of Transport	13,51.96	90,66.18	6,74.55	97,40.73	(-) 50.11
(h) Capital Account of Communication -					
5275 Capital Outlay on Other Communication Services	..	0.02	..	0.02	..
Total - (h) Capital Account of Communication	..	0.02	..	0.02	..

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18	Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
1	2	3	4	5	6
	(₹ in crore)				
C. Capital Account of Economic Services - conold.					
(i) Capital Account of Science, Technology and Environment -					
5425 Capital Outlay on Other Scientific and Environmental Research	..	93.85	..	93.85	..
Total - (i) Capital Account of Science, Technology and Environment	..	93.85	..	93.85	..
(j) Capital Account of General Economic Services -					
5452 Capital Outlay on Tourism	47.85	2,14.48	50.14	2,64.62	(+) 4.79
5455 Capital Outlay on Meteorology	..	0.14	..	0.14	..
5465 Investments in General Financial and Trading Institutions	..	4.12	..	4.12	..
5475 Capital Outlay on Other General Economic Services	1,25.96	33,38.04	38.00	33,76.04	(-) 69.83
Total - (j) Capital Account of General Economic Services	1,73.81	35,56.78	88.14	36,44.92	(-) 49.28
Total-C. Capital Account of Economic Services	30,10.17	3,13,13.45	12,55.86	3,25,69.19	(-) 58.28
Total	43,46.30	4,34,83.88	23,52.08	4,58,35.84	(-) 45.88

a Differs by ₹ 0.12 crore (decreased) due to disinvestment made during the year.

b ₹ 1,11.52 crore are yet to be allocated among the Successor States.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - conclud.

EXPLANATORY NOTE

1. The details of Investments in shares of Statutory Corporations, Government Companies, Joint Stock Companies and Co-operative Banks and Societies etc. are given in Statement No. 19.
2. According to the information furnished by the concerned authorities, the total investment of Government in the shares of different concerns at the end of 2015-16, 2016-17 and 2017-18 was ₹ 40,64.56 crore, ₹ 40,91.32 crore and ₹ 41,89.27 respectively. The dividend received therefrom was ₹ 1.46 crore (0.04 per cent), ₹ 3.88 crore (0.09 per cent) and ₹ 4.45 crore (0.11 per cent) respectively.

3. Status of the Financial results of the working of the Departmentally managed Government Undertakings

Sr.No.	Name of the Undertaking	Major Head under which working expenses are accounted for	Year of account	Mean Capital as at the close of the year	Total Profit (+) or loss (-) after adding back interest charged	Percentage of profit in relation to mean capital
1	2	3	4	5	6	7
1	Punjab Roadways	3055-Road Transport	2003-04	42.55	(-) 4.76	..

(₹ in crore)

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

Statement of Public Debt and Other Liabilities (1)						
Nature of Borrowings	Balance on 1 April 2017	Receipts during the year	Repayments during the year	Balance on 31 March 2018	Increase (+)/ Decrease (-)	As a per cent of Total Liabilities
1	2	3	4	5	6	7
(₹ in crore)						
A. Public Debt -						
6003. Internal Debt of the State Government -						
Market Loans	7,93,45.50	1,74,70.00	41,21.28	9,26,94.22	(+) 1,33,48.72	47.50
Ways and Means Advances	2,68.13	2,79,17.13	2,74,82.68	7,02.58	(+) 4,34.45	0.36
Compensation and other Bonds	1,56,28.26	..	..	1,56,28.26	..	8.01
Loans from Financial Institutions	3,24,15.69	1,51.98	12,24.10	3,13,43.57	(-) 10,72.12	16.06
Special Securities issued to National Small Savings Fund of the Central Government	2,20,79.28	..	17,42.42	2,03,36.86	(-) 17,42.42	10.42
Other Loans	1,43.29	..	64.01	79.28	(-) 64.01	0.04
Total (6003)	14,98,80.15	4,55,39.11	3,46,34.49	16,07,84.77	(+) 1,09,04.62	82.39
6004. Loans and Advances from the Central Government-						
Non-Plan Loans	29.70	..	4.46	25.24	(-) 4.46	0.01
Loans for State/Union Territory Plan Schemes	38,62.99	..	3,30.62	35,32.37	(-) 3,30.62	1.81
Pre-1984-85 Loans	0.31	..	..	0.31	..	..
Other Loans for States/ Union Territory with Legislature	..	4,60.31	..	4,60.31	(+) 4,60.31	0.24
Total (6004)	38,93.00	4,60.31	3,35.08	40,18.23	(+) 1,25.23	2.06
Total - Public Debt	15,37,73.15	4,59,99.42	3,49,69.57	16,48,03.00	(+) 1,10,29.85	84.45
B. Other Liabilities-						
Public Account -						
Small Savings, Provident Funds, etc.	2,06,03.53	35,21.99	23,95.79	2,17,29.73	(+) 11,26.20	11.13
Reserve Funds bearing Interest	48,69.39	7,29.95	79.84	55,19.50	(+) 6,50.11	2.83
Reserve Funds not bearing Interest	0.68	..	..	0.68	..	..
Deposits bearing Interest	7,48.51	6,15.35	5,37.96	8,25.90	(+) 77.39	0.42
Deposits not bearing Interest	25,30.49	24,96.73	27,53.58	22,73.64	(-) 2,56.85	1.17
Total - Other Liabilities	2,87,52.60	73,64.02	57,67.17	3,03,49.45	(+) 15,96.85	15.55
Total - Public Debt and Other Liabilities	18,25,25.75	5,33,63.44	4,07,36.74	19,51,52.45	(+) 1,26,26.70	100.00

(1) For details, refer Statement No. 17 in Volume II.

For details on amortization arrangement, service of debt etc. Explanatory Notes to this Statement at page no. 22 may be seen.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -contd.

EXPLANATORY NOTES

1 Public Debt- The total Public Debt of the State Government increased by ₹ 1,10,29.85 crore during the year 2017-18 and stood at ₹ 16,48,03.00 crore on 31 March 2018.

2 Internal Debt- This represents borrowings of the State Government from sources other than loans from the Central Government. This includes loans raised from open market, loans from State Bank of India and other Banks, Ways and Means Advances from Reserve Bank of India and loans from autonomous bodies like the Life Insurance Corporation of India, the National Bank for Agriculture and Rural Development, National Co-operative Development Corporation, Housing Development Finance Corporation and Housing and Urban Development Corporation.

2.1 Market Loans- These are long term loans raised in the open market having a currency of more than twelve months. During the year 2017-18, Punjab State Development Loan 2027 @ 7.20 per cent for ₹ 2,00.00 crore, 7.24 per cent for ₹ 2,00.00 crore, 7.25 per cent for ₹ 10,00.00 crore, 7.30 per cent for ₹ 12,00.00 crore, 7.32 per cent for ₹ 7,00.00 crore, 7.34 per cent for ₹ 6,00.00 crore, 7.42 per cent for ₹ 15,00.00 crore and ₹ 4,00.00 crore, 7.46 per cent for ₹ 10,00.00 crore, 7.49 per cent for ₹ 2,00.00 crore, 7.55 per cent for ₹ 6,00.00 crore 7.59 per cent for ₹ 3,00.00 crore, 7.61 per cent for ₹ 6,00.00 crore, 7.62 per cent for ₹ 2,00.00 crore, 7.63 per cent for ₹ 8,00.00 crore, 7.65 per cent for ₹ 5,00.00 crore, 7.67 per cent for ₹ 8,00.00 crore, 7.72 per cent for ₹ 3,00.00 crore, 7.75 per cent for ₹ 5,00.00 crore, 7.78 per cent for ₹ 4,00.00 crore, 7.82 per cent for ₹ 6,00.00 crore, Punjab State Development Loan 2028 @ 7.77 per cent for ₹ 5,00.00 crore, 7.79 per cent for ₹ 3,00.00 crore, 8.13 per cent for ₹ 12,70.00 crore, 8.20 per cent for ₹ 7,00.00 crore, 8.25 per cent for ₹ 3,00.00 crore, 8.36 per cent for ₹ 5,00.00 crore and 8.44 per cent for ₹ 13,00.00 crore were raised. During the year, Punjab Government Stock 2017 @ 8.22 per cent for ₹ 10,00.00 crore, 8.35 per cent for ₹ 5,00.00 crore and 8.41 per cent for ₹ 9,00.00 crore, Punjab Government Stock 2018 @ 7.86 per cent for ₹ 4,56.10 crore, 7.96 per cent for ₹ 5,00.00 crore and 8.28 per cent for ₹ 7,65.17 crore were notified for discharge.

Full Particulars of outstanding loans under this head are given in Annexure to Statement No. 17.

2.2 Arrangements for amortisation- The Government has constituted a Consolidated Sinking Fund on 20 December 2006 with the objective to utilise the fund as amortisation fund for the redemption of the outstanding liabilities of the Government commencing from the financial year 2011-12.

The Government may contribute to the Fund on a modest scale of at least 0.50 per cent of the outstanding liabilities as at the end of the previous year beginning with the financial year 2006-07. The Government shall not fund its contribution to the Fund out of borrowings from the Reserve Bank.

However, there was no balance in the fund at the commencement and at the end of 2017-18.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -contd.

EXPLANATORY NOTES - contd.

2.3 Punjab Government Power Bonds- ₹ 1,56,28.26 Bonds under UDAY (Ujwal DISCOM Assurance Yojana) were outstanding at the close of previous year. There was no addition during the year 2017-18. These Bonds stood at ₹ 1,56,28.26 crore on 31 March 2018. ₹ 22.42 crore were paid as interest on these loans.

2.4 Loans from Autonomous Bodies- Besides, ₹ 24,95.72 crore outstanding from the previous year, loans to the extent of ₹ 1,41.54 crore were taken from different autonomous bodies during the year. Of these, ₹ 4,14.25 crore were paid in repayment of the outstanding loans during the year, leaving a balance of ₹ 22,23.01 crore. ₹ 1,54.73 crore were paid as interest on these loans. Complete particulars of the outstanding loans are given in Statement No. 17.

2.5 Loans from the State Bank of India- An amount of ₹ 2,99,19.97 crore was outstanding at the close of previous year. Of these, ₹ 8,09.84 crore were paid in repayment of the outstanding loans during the year, leaving a balance of ₹ 2,91,10.12 crore. ₹ 24,30.16 crore were paid as interest on these loans.

2.6 Ways and Means Advances from the Reserve Bank of India- Under an agreement with the Reserve Bank of India, the State Government has to maintain with the Bank a minimum balance of ₹ 1.56 crore on all days. If the balance falls below the agreed minimum on a day, the deficiency is made good by taking Ways and Means Advances/ Overdraft from the Reserve Bank.

At the end of the previous year, an amount of ₹ 2,68.13 crore was outstanding as Ways and Means advances. During 2017-18, Government obtained ₹ 1,94,95.18 crore as Special Drawing Facility and Normal Ways and Means advances on one hundred thirty six occasions, out of which ₹ 1,90,60.73 crore were repaid during the year leaving a balance of ₹ 7,02.58 crore. ₹ 37.50 crore were paid as interest on these advances.

During 2017-18, Government had to avail shortfall of ₹ 32.76 crore on twenty one occasions and overdraft of ₹ 83,89.19 crore on fifty nine occasions. ₹ 84,21.95 crore were repaid during the year leaving nil balance. ₹ 10.74 crore were paid as interest on these shortfalls/overdrafts.

2.7 Special Securities issued to National Small Saving Fund of Central Government- ₹ 2,20,79.28 crore were outstanding at the close of previous year. Of these, ₹ 17,42.42 crore were repaid during the year leaving a balance of ₹ 2,03,36.86 crore. ₹ 23,09.40 crore were paid as interest on these securities.

3. Loans from the Government of India- The loans from the Central Government as on 31 March 2018 constituted 2.44 per cent of the total Public Debt of the State Government on that date. ₹ 4,60.31 crore were received from the Government of India as loans during the year. Repayment of loans received from the Government of India was made according to the terms and conditions of the loans.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -concl.d.

EXPLANATORY NOTES - concl.d.

4. State Provident Funds - These comprise mainly the Provident Fund balances of Government servants.

5. Insurance and Pension Funds- These comprise the balances of Punjab Government Employees Group Insurance Scheme.

6. Service of Debt-

Interest on Debt and Other Liabilities-The outstanding gross debt and other liabilities and the amount met from Revenue as interest charges thereon were as shown below :

Particulars	2017-18	2016-17	Percentage Increase (+) / Decrease (-)
1	2	3	4
	(₹ in crore)		
(i) Gross Debt and Other Liabilities at the end of the year -	19,51,52.45	18,25,25.75	(+)6.92
(a) Public Debt	16,48,03.00	15,37,73.15	(+7.17
(b) Other liabilities	3,03,49.45	2,87,52.60	(+5.55
(ii) Interest paid by the Government -	1,53,33.96	1,16,41.76	(+)31.72
(a) On Public Debt and Small Savings, Provident Funds, etc.	1,49,05.35	1,12,87.93	(+)32.05
(b) On Other Obligations	4,28.61	3,53.83	(+)21.13
(iii) Deduct -	13,40.97	25.03	(+)5257.45
(a) Interest received on loans and advances given by the Government	13,39.41	33.08	(+)3949.00
(b) Interest realised on Investment of Cash Balances	1.56	-8.05	(+)119.38
(iv) Net interest charges -	1,39,92.99	1,16,16.73	(+)20.46
(v) Percentage of Gross interest item (ii) to total Revenue Receipts -	28.93	24.26	(+)19.25
(vi) Percentage of Net interest item (iv) to total Revenue Receipts -	26.40	24.20	(+)9.09

There were in addition certain other receipts and adjustments totalling ₹ 63.97 crore such as interest received from commercial departments, interest on arrears of revenue and interest on 'Miscellaneous' account. If these are also deducted, the net burden of interest on the Revenue would be ₹ 1,39,29.02 crore which works out to 26.28 per cent of the total Revenue Receipts.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 - Summary of Loans and Advances - Loanee Group-wise

Loanee Group	Balance on 1 April 2017	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+) / Decrease (-)	Interest Payment in Arrears (a)
1	2	3	4	5	6	7	8
(₹ in crore)							
Loans and Advances-							
Social Services -							
Universities/Academic Institutions	1.01	..	..	..	1.01	..	..
Municipalities/Municipal Councils/Municipal Corporations	83.81	..	..	..	83.81	..	..
Urban Development Authorities	3.86	..	0.06	..	3.80	(-)0.06	..
Housing Boards	52.54	..	..	..	52.54	..	..
Rural Housing	5.19	..	..	..	5.19	..	..
Statutory Corporations	0.56	..	..	..	0.56	..	..
Co-operative Societies/Co-operative Corporations/Banks	1.68	..	0.01	..	1.67	(-)0.01	..
Others	0.25	..	..	..	0.25	..	..
Total - Loans for Social Services	1,48.90	..	0.07	..	1,48.83	(-)0.07	..
Economic Services -							
Panchayati Raj Institutions	0.56	..	0.08	..	0.48	(-)0.08	..
Statutory Corporations	9,82.83	..	..	..	9,82.83	..	..
Government Companies	4,70,56.59	6,14.95	32.75	..	4,76,38.79	(+),5,82.20	..
Co-operative Societies/Co-operative Corporations/Banks	12,47.89	1,15.66	0.30	..	13,63.25	(+),1,15.36	..
Others	33.72	-8.34	0.15	..	25.23	(-)8.49	..
Total - Loans for Economic Services	4,93,21.59	7,22.27	33.28	..	5,00,10.58	(+)6,88.99	..
Loans to Government Servants -	11.88	37.78	39.72	..	9.94	(-)1.94	..
Total - Loans and Advances	4,94,82.37	7,60.05	73.07	..	5,01,69.35	(+)6,86.98	..

(a) Information not provided by the State Government.

Note: (i) Loans and Advances are subject to confirmation by the State Government.

(ii) For details, refer Section 1 of Statement No.18 in Volume II.

Cases of Loans having been sanctioned as Loan in Perpetuity : 'Nil'

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT -contd.

Section 2 - Summary of Loans and Advances - Sector-wise

Sector	Balance on 1 April 2017	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+) / Decrease (-)	Interest Payment in Arrears (a)
1	2	3	4	5	6	7	8
(₹ in crore)							
F - Loans and Advances-							
Social Services	1,48.90	..	0.07	..	1,48.83	(-)0.07	
Economic Services	4,93,21.59	7,22.27	33.28	..	5,00,10.58	(+)6,88.99	
Loans to Government Servants	11.88	37.78	39.72	..	9.94	(-)1.94	
Total - Loans and Advances	4,94,82.37	7,60.05	73.07	..	5,01,69.35	(+)6,86.98	

(a) Information not provided by the State Government.

Note: For details, refer Section 1 of Statement No.18 in Volume II.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - conclud.

Section 3 - Summary of Repayments in Arrears from Loanee Group-wise

Loanee Group	Amount of Arrears as on 31 March 2018			Earliest Period to which arrears relate (a)	Total Loans outstanding against the Loanee Group on 31 March 2018
	(a)				
	Principal	Interest	Total		
1	2	3	4	5	6

(₹ in crore)

Loans and Advances-					
Social Services -					
Universities/Academic Institutions					1.01
Municipalities/Municipal Councils/Municipal Corporations					83.81
Urban Development Authorities					3.80
Housing Boards					52.54
Rural Housing					5.19
Statutory Corporations					0.56
Co-operative Societies/Co-operative Corporations/Banks					1.67
Others					0.25
Total - Social Services					1,48.83
Economic Services -					
Panchayati Raj Institutions					0.48
Statutory Corporations					9,82.83
Government Companies					4,76,38.79
Co-operative Societies/Co-operative Corporations/Banks					13,63.25
Others					25.23
Total - Economic Services					5,00,10.58
Loans to Government Servants -					9.94
Total - Loans and Advances					5,01,69.35

(a) Information not provided by the State Government.

Note: For details, refer Section 1 of Statement No.18 in Volume II.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the Share Capital and Debentures of different concerns for 2016-17 and 2017-18

Sr. No.	Name of the Concern	2017-18			2016-17		
		Number of concerns	Investment at the end of the year	Dividend/Interest received during the year	Number of concerns	Investment at the end of the year	Dividend/Interest received during the year
1	2	3	4	5	6	7	8
(₹ in crore)							
1.	Statutory Corporations	9	3,89.58	..	9	3,96.63	..
2.	Government Companies	24	32,50.78	4.32	24	32,50.01	3.74
3.	Joint Stock Companies	15	1.40	0.11	15	1.40	0.10
4.	Co-operative Banks and Societies (a)	7653	5,47.51	0.02	7653	4,43.28	0.04
	Total	7701	41,89.27	4.45	7701	40,91.32	3.88

(a) Number of concerns has not been confirmed by the State Government (June 2018).

Note: Investments are subject to confirmation by the State Government.

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations/Boards, Government Companies, Local Bodies, Co-operative Banks and Societies during the year and sums guaranteed outstanding on 31 March 2018 in various sectors are shown below :

Sr. No.	Class (No. of Guarantees) (a)	Maximum amount guaranteed during the year (b)	Outstanding at the beginning of the year (b)	Addition during the year (5)	Deletion (other than invoked) during the year (6)	Invoked during the year (c)		Outstanding at the end of the year (9)	Guarantee Commission or Fees		Other material details
						Discharged (7)	Not discharged (8)		Receivable (10)	Received (11)	
1	2	3	4	5	6	7	8	9	10	11	12
(₹ in crore)											
1	Banks and Financial Institutions	2,12.22	8,96.67	21.23	11.31	1.75	15.23	9,04.84	26.63	..	..
2	Cash Credit Facility	6,75.00	5,85.52	1,13.99	12.25	..	..	6,87.26	0.12	0.12	..
3	Working Capital to Companies, Corporations and Co-operative Societies and Banks (8)	1,33,26.30	1,91,94.69	26,91.91	28,61.54	..	..	1,90,25.06	2,50.56	28.24	..
	Total	1,42,13.52	2,06,76.88	28,27.13	28,85.10	1.75	15.23	2,06,17.16	2,77.31	28.36	..

Data Source : State Government.

(a) Partial information given by the State Government.

(b) Opening Balance differs from previous year's Closing Balance (Refer page no. 239). Issue has been referred to the State Government.

(c) Details of Guarantees invoked:

Guarantees of ₹ 16.98 crore pertaining to Punjab State Industrial Development Corporation were invoked and Guarantees of ₹ 1.75 crore were discharged by the Corporation during the year.

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

Name/Category of the Grantee	Total Funds Released as Grants-in-aid	Funds Allocated for Creation of Capital Assets out of Total Funds Released under Column No. 2
1	2	3
	(₹ in crore)	
1. Panchayati Raj Institutions	2,30.36	..
(i) Zila Parishads	20.51	..
(ii) Panchayat Samities	1,07.30	..
(iii) Gram Panchayats	1,02.55	..
(iv) Others	..	..
2. Urban Local Bodies	10,91.64	..
(i) Municipal Corporations	1,03.26	..
(ii) Municipalities/ Municipal Councils	2,53.94	..
(iii) Others	7,34.44	..
3. Public Sector Undertakings	9,41.50	..
(i) Government Companies	3,12.94	..
(ii) Statutory Corporations /Boards	6,28.56	..
4. Autonomous Bodies	7,36.87	..
(i) Universities	6,58.80	..
(ii) Development Authorities	..	..
(iii) Cooperative Institutions	..	..
(iv) Others	78.07	..
5. Non-Government Organisations	2,19.93	..
6. Government Institutions	29,16.76	..
7. Miscellaneous	26.16	0.50
Total	61,63.22	0.50

Statement containing Details of Total Value of Grants-in-aid in kind and Value of Grants-in-aid in kind being Capital Assets in Nature (1)

(1) Information has not been received from State Government (June 2018)

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals						
	2017-18			2016-17			
	Charged	Voted	Total	Charged	Voted	Total	Total
2	3	4	5	6	7	7	
	(₹ in crore)						
Expenditure Heads (Revenue Account)	1,55,29.91	4,69,34.94	6,24,64.85	1,18,09.95	4,34,86.10	5,52,96.05	
Expenditure Heads (Capital Account)	0.33	23,51.75	23,52.08	20.51	43,25.79	43,46.30	
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	3,49,69.57	7,60.05	3,57,29.62	3,24,43.29	4,13,64.12	7,38,07.41	
Total	5,04,99.81	5,00,46.74	10,05,46.55	4,42,73.75	8,91,76.01	13,34,49.76	
(a) The figures have been arrived as follows -							
E. Public Debt							
Internal Debt of the State Government	3,46,34.49	..	3,46,34.49	3,21,15.45	..	3,21,15.45	
Loans and Advances from the Central Government	3,35.08	..	3,35.08	3,27.84	..	3,27.84	
F. Loans and Advances (1)							
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	..	7,22.27	7,22.27	..	4,13,22.80	4,13,22.80	
Loans to Government Servants etc.	..	37.78	37.78	..	41.32	41.32	
G. Inter-State Settlement							
Inter-State Settlement	..	..	..	..	..	..
H. Transfer to Contingency Fund							
Appropriation to the Contingency Fund	..	..	..	..	..	..

The percentage of Charged Expenditure and Voted Expenditure to Total Expenditure during 2016-17 and 2017-18 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
1	2	3
2016-17	33.18	66.82
2017-18	50.23	49.77

(1) A more detailed account is given in Statement No. 18 in Volume II

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT**

Particulars	On 1 April 2017	During the year 2017-18	On 31 March 2018
	2	3	4
	(₹ in crore)		
Capital and Other Expenditure-			
Capital Expenditure(Sub-sector wise) -			
General Services	26,18.10	1,79.67	27,97.77
Education, Sports, Art and Culture	22,24.41	69.67	22,94.08
Health and Family Welfare	5,17.15	1.39	5,18.54
Water Supply, Sanitation, Housing and Urban Development	63,99.91	8,22.57	72,22.48
Information and Broadcasting	6.44	..	6.44
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,95.44	5.15	2,00.59
Social Welfare and Nutrition	58.90	..	58.90
Other Social Services	1,50.08	17.77	1,67.85
Agriculture and Allied Activities	5,91.98	1,08.37	7,00.23 a
Rural Development	17,84.80	67.42	18,52.22
Special Areas Programme	44.47	..	44.47
Irrigation and Flood Control	1,28,83.46	3,15.13	1,31,98.59
Energy	27,73.38	2.25	27,75.63
Industry and Minerals	5,18.53	..	5,18.53
Transport	90,66.18	6,74.55	97,40.73
Communication	0.02	..	0.02
Science, Technology and Environment	93.85	..	93.85
General Economic Services	35,56.78	88.14	36,44.92
Total - Capital Expenditure	4,34,83.88	23,52.08	4,58,35.84

a Differs by ₹ 0.12 crore (decreased) due to disinvestment during the year.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT -contd.**

Particulars	On 1 April 2017	During the year 2017-18	On 31 March 2018
	2	3	4
(₹ in crore)			
Capital and Other Expenditure - conclud.			
Loans and Advances-			
Loans and Advances for various services -			
Education, Sports, Art and Culture	1.00	..	1.00
Health and Family Welfare	0.01	..	0.01
Water Supply, Sanitation, Housing and Urban Development	1,47.65	(-0.06)	1,47.59
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	..	0.02
Social Welfare and Nutrition	0.19	..	0.19
Others	0.03	(-0.01)	0.02
Agriculture and Allied Activities	3,26,20.03	6,95.41	3,33,15.44
Rural Development	2.52	(-0.08)	2.44
Special Areas Programmes	0.44	..	0.44
General Economic Services	0.06	..	0.06
Irrigation and Flood Control	2,50.57	..	2,50.57
Energy	1,64,08.42	(-6.31)	1,64,02.11
Industry and Minerals	15.80	(-0.03)	15.77
Transport	23.75	..	23.75
Loans to Government Servants	11.88	(-1.94)	9.94
Total - Loans and Advances	4,94,82.37	6,86.98	5,01,69.35
Total - Capital and Other Expenditure	9,29,66.25	30,39.06	9,60,05.19
Deduct -			
Contribution from Miscellaneous Capital Receipts	5.25	0.12	5.37
Net - Capital and Other Expenditure	9,29,61.00	30,38.94	9,59,99.82

a Differs by ₹ 0.12 crore (decreased) due to disinvestment during the year.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR EXPENDITURE
OTHER THAN ON REVENUE ACCOUNT - conold.**

Particulars	On 1 April 2017		During the year 2017-18		On 31 March 2018	
	1	2	3	4		
	(₹ in crore)					
Principal Sources of Funds -						
Revenue Surplus(+)/Deficit(-) for 2017-18			(-)94,55.27			(-)5.37 a
Add - Adjustment on Account of Retirement/Disinvestment		(-) 5.25				
Debt						
Internal Debt of the State Government		14,98,80.15	1,09,04.62		16,07,84.77	
Loans and Advances from the Central Government		38,93.00	1,25.23		40,18.23	
Small Savings, Provident Funds, etc.		2,06,03.53	11,26.20		2,17,29.73	
Total - Debt		17,43,76.68	1,21,56.05		18,65,32.73	
Other Obligations						
Contingency Fund		25.00	..		25.00	
Reserve Funds		48,70.07	6,50.11		55,20.18	
Deposits and Advances		32,78.57	(-)1,79.45		30,99.12	
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balances Investment Account)		(-)7,86.79	1,72.59		(-)6,14.20	
Remittances		(-)1.39	(-)12.20		(-)13.59	
Total - Other Obligations		73,85.46	6,31.05		80,16.51	
Total - Debt and Other Obligations		18,17,62.14	1,27,87.10		19,45,49.24	
Deduct - Cash Balance		(-)3,67.84	2,92.89		(-)74.95	
Deduct - Investments		0.72	..		0.72	
Add - Amount closed to Government Account during 2016-17		..	..		..
Net - Provision of Funds		18,21,24.01	30,38.94		19,46,18.10	b

a Disinvestment of capital of Co-operative Societies has been included to balance the Statement.

b Differs from ₹ 19,46,18.10 crore (₹ 18,21,24.01 crore plus ₹30,38.94 crore) by ₹ 94,55.15 crore [₹ 94,55.27 crore (Revenue Deficit) and ₹ 0.12 crore (adjustment on account of Disinvestment)]. There was also a difference of ₹ 9,86,18.28 crore between the Net Capital and Other Expenditure and the Net-Provision of Funds as on 31 March 2018 which represents Cumulative Revenue Deficit and Amount closed to Government Account.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT

A. The following is a summary of the balances as on 31 March 2018 :

Debit Balance 1	Sector of the General Account 2	Name of Account 3	Credit Balance 4
(₹ in crore)			
14,44,54.13	a	Consolidated Fund	
	A to D,G,H and Part of L	Government Account	
	(MH 8680 only)	Public Debt	16,48,03.00
	E	Loans and Advances	
5,01,69.35	F	Contingency Fund	
		Contingency Fund	25.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	2,17,29.73
	J	Reserve Funds-	
		(i) Reserve Funds bearing Interest	55,19.50
		(ii) Reserve Funds not bearing Interest	0.68
		Gross Balance	
0.68		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing Interest	8,25.90
		(ii) Deposits not bearing Interest	22,73.64
0.42		(iii) Advances	
	L	Suspense and Miscellaneous-	
50.86		Suspense	
0.04		Investments	
5,63.33		Other Items (Net)	
13.59	M	Remittances-	
	N	Cash Balance	74.95
19,52,52.40		Total	19,52,52.40

a Please see 'B' on page no. 36 to understand how this figure is arrived at.

b As regards Reserve Bank Deposits which is a component of the cash balance of the Government, there was a difference between the figures reflected in the accounts and that intimated by the Reserve Bank of India. Footnote under Annexure A to Statement No. 2 at page no. 6 may please be referred to for details.

13. SUMMARY OF BALANCES UNDER CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT - conclud.

B. Government Account: Under the system of book-keeping followed in Government accounts, the amount booked under Revenue, Capital and other transactions of Government, the balances of which are not carried forward from year to year in the accounts, are closed to a single head called "Government Account". The balance under this head represents the cumulative result of all such transactions.

To this the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances and Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances can not be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit	Details	Credit
1	2	3
(₹ in crore)		(₹ in crore)
13,26,46.90	A. Amount at the Debit of Government Account on 1 April 2017	
..	Net effect of Prior Period Adjustment Account	5,30,09.58
	B. Receipt Heads (Revenue Account)	0.12
	C. Receipt Heads (Capital Account)	
6,24,64.85	D. Expenditure Heads (Revenue Account)	
23,52.08	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the Debit of Government Account on 31 March 2018	14,44,54.13
	Total	19,74,63.83

(i) In a number of cases, there are unreconciled differences in the closing balance as reported in the Detailed Statement on Contingency Fund and Public Account Transactions (Statement No. 21 in Volume II) and that shown in separate registers or other record maintained in the Accounts office/ Departmental offices for the purpose. Steps are being taken to settle the discrepancies.

(ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

NOTES TO ACCOUNTS

1. Summary of Significant Accounting Policies**(i) Entity and Accounting Period:**

These accounts present the transactions of the Government of Punjab for the period 1 April 2017 to 31 March 2018 and have been compiled based on the initial accounts rendered by the 21 District Treasuries, 146 Public Works Divisions (91 Buildings and Roads, 55 Water Supply and Sanitation), 73 Irrigation Divisions, 39 Forest Divisions and Advices of the Reserve Bank of India. While there were delays ranging from 01 day to 12 days in the rendition of monthly accounts by some treasuries and divisions during the year, no account has been excluded at the end of the year.

(ii) Basis of Accounting:

With the exception of some Book and Periodical Adjustments (**Annexure A and B**), the accounts represent the actual cash receipts and disbursements during the accounting period. Physical Assets and Financial Assets such as investments etc. are valued and shown at historical cost, i.e., the value at the year of acquisition / purchase. Physical assets are not depreciated or amortized. The losses of physical assets at the end of their life are also not expensed or recognized.

Liabilities on retirement benefits disbursed during the accounting period have been reflected in the accounts. Actuarial assessment of the liabilities towards future payments of retirement benefits has not been carried out by the State Government and not included in the accounts.

(iii) Currency in which Accounts are kept:

The accounts of the Government of Punjab are maintained in Indian Rupees.

(iv) Form of Accounts:

Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General, prescribe. The word "form" used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also the basis for selecting appropriate heads under which the transactions are to be classified.

(v) Classification between Revenue and Capital:

Revenue Expenditure is recurring in nature and is intended to be met from Revenue Receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing assets of a material and permanent character or reducing permanent liabilities. Further, as per the Indian Government Accounting Standards (IGAS) 2, expenditure on Grants-in-aid is to be classified

NOTES TO ACCOUNTS - contd.

as Revenue Expenditure in the books of the grantor regardless of end utilization and as Revenue Receipts in the books of the recipient.

2. Quality of Accounts:

(i) Advance Apportionment and Devolution of Un-apportioned Integrated Goods and Services Tax (IGST):

As per sanction orders issued by the Ministry of Finance, Government of India, an amount of ₹ 633.00 crore was received on account of Advance Apportionment of IGST and an amount of ₹ 1,072.32 crore was stated to have been devolved to the Government of Punjab, on the basis of the recommendations of the Fourteenth Finance Commission.

(ii) Outstanding Detailed Contingent (DC) Bills:

Drawing and Disbursing officers are authorized to draw sums of money by preparing Abstract Contingent (AC) bills by debiting Service Heads. They are required to present Detailed Contingent (DC) bills duly countersigned by the Controlling Officer in all these cases within six months under Rule 274 of Punjab Treasury Rules as amended vide instructions issued by State Government on 11 November and 19 December 2016. Prolonged non-submission of supporting DC bills renders the expenditure under AC Bills opaque.

Details of outstanding DC bills as on 31 March 2018 are given under:

Year	Outstanding Detailed Contingent Bills	
	Number	Amount (₹ in crore)
Up to 2015-16	132	217.91
2016-17	256	526.57
2017-18	26	17.05
Total	414	761.53

Out of 414 outstanding DC Bills amounting to ₹ 761.53 crore, 247 DC Bills amounting to ₹668.09 crore (87.73 per cent) pertain to eight Departments. These Departments are:

- (i) Public Works (6 DC Bills amounting to ₹ 154.51 crore),
- (ii) Local Government (16 DC Bills amounting to ₹ 144.67 crore),
- (iii) Planning (123 DC Bills amounting to ₹ 134.31 crore),
- (iv) Rural Development and Panchayats (86 DC Bills amounting to ₹ 124.49 crore),
- (v) School Education (10 DC Bills amounting to ₹ 52.11 crore),

NOTES TO ACCOUNTS - contd.

- (vi) Tourism and Cultural Affairs (2 DC Bills amounting to ₹ 21.44 crore),
- (vii) Health and Family Welfare (3 DC Bills amounting to ₹ 20.58 crore),
- (viii) Industries (1 DC Bill amounting to ₹ 15.98 crore).

Out of 626 AC bills amounting to ₹ 1,542.32 crore drawn during 2017-18, 251 AC bills amounting to ₹ 747.83 crore (48.49 *per cent*) were drawn in March 2018. Out of these 251 AC bills, 17 bills amounting to ₹ 631.46 crore (84.44 *per cent*) were drawn by Department of Agriculture (2 bills for ₹ 370.00 crore), Public Works (8 bills for ₹ 150.35 crore) and Local Government (7 bills for ₹ 111.11 crore).

(iii) Reconciliation of Receipts and Expenditure:

In terms of Para 12.19 of Punjab Budget Manual, the Head of the Department and the Accountant General (A&E) are jointly responsible for reconciling differences and correcting misclassifications. Such reconciliation has been completed by all the 208 and 161 Chief Controlling Officers (CCOs) responsible for Expenditure and Receipt Heads, respectively.

(iv) Reconciliation of Cash Balances:

There was difference of ₹ 63.37 crore (net debit) between the Cash Balance of the State Government as worked out by the Accountant General (A&E) and as reported by the Reserve Bank of India. The difference was mainly due to wrong reporting and non-reconciliation of figures by Agency Banks which is under review. As on 30 June 2018, there is difference of ₹49.52 crore (net debit).

(v) Outstanding Utilization Certificates (UCs) against Grants-in-aid sanctioned by the State Government:

Rule 8.14 (b) of the Punjab Financial Rules Volume I prescribes that the Utilization Certificate should be submitted by the sanctioning authority to Accountant General (A&E) not later than eighteen months from the date of sanction of Grants-in-aid.

The position of outstanding UCs is as under:

Year (*)	Number of Utilization Certificates awaited	Amount (₹ in crore)
Up to 2015-16	1	0.04
2016-17	12	587.76
Total	13	587.80

(* The year mentioned above relates to 'Due year' i.e. after eighteen months of actual drawal.)

NOTES TO ACCOUNTS - contd.

Major Outstanding Utilization Certificates pertain to the Department of Health and Family Welfare (6). However, ₹ 401.65 crore i.e. 68.33 *per cent* of the total outstanding amount of ₹587.80 pertain to the Department of Food and Civil Supplies (₹ 300.00 crore), Health and Family Welfare (₹ 56.70 crore) and Agriculture (₹ 44.95 crore).

Delayed submission and non-submission of UCs impedes the assurance that the funds have been utilized for the intended purposes.

3. Other items:

(i) Liabilities towards Pensionary Benefits:

The expenditure during the year on “Pension and other Retirement Benefits” to State Government employees recruited on or before 31 December 2003 was ₹ 9,687.94 crore (including ₹ 614.94 crore on account of leave encashment benefits) which was 15.51 *per cent* of the total Revenue Expenditure of ₹ 62,464.85 crore. State Government employees recruited on or after 1 January 2004 are eligible for the New Pension Scheme. The actual amount of employees’ and Government’s contribution receivable in the Scheme since inception has not been estimated. Therefore, it cannot be verified whether the entire deductions of the employees’ contribution have been matched by the employer and transferred to the Public Account and whether the entire amount has been transferred to the National Securities Depository Limited (NSDL)/Trustee Bank.

New Restructured Defined Contribution Pension Scheme is governed by Government of Punjab letter dated 12 December 2006 as amended by letter dated 25 May 2011. As per provisions of the scheme, during 2017-18, employees’ contribution of ₹ 532.59 crore was transferred to Major Head 8342-117 in Public Account as per prescribed procedure. Government’s contribution of ₹ 520.55 crore towards New Pension Scheme was transferred directly to the NSDL/Trustee Bank, debiting Major Head 2071-117 Defined Contributory Pension Scheme. During the year, an amount of ₹ 15.55 crore was credited to Major Head 8342-117 towards interest payment at the rate of 8.00 *per cent* as stipulated in the Government Memo dated 12 July 2010 on delayed transfer of NPS balances of legacy period till 31 March 2011. However, State Government is liable to pay interest for the period from 2011-12 to 2017-18 for the fund balance which could not be transferred to NSDL/Trustee Bank within the stipulated period at the corresponding interest rates applicable to the General Provident Fund subscribers.

During the year, against the balance of ₹ 739.19 crore (OB: ₹ 191.05 crore + employees’ contribution during the year of ₹ 532.59 crore + interest payment of ₹ 15.55 crore) lying under

NOTES TO ACCOUNTS - contd.

Major Head 8342-117 in the Public Account, the State Government transferred only ₹ 537.96 crore to NSDL/ Trustee Bank from fund, leaving a balance of ₹ 201.23 crore as on 31 March 2018, which could not be transferred to the fund managers for want of complete particulars of the employees.

Uncollected and untransferred amounts with accrued interest represent outstanding liabilities of the State Government under the Scheme.

(ii) Guarantees:

Statements on Guarantees (Statement 9 and 20) have been compiled as per data furnished by the State Government for guarantees extended by the Government to Statutory Corporations/Boards, Government Companies and Co-operative Societies/Banks etc., for loans raised by them. However, there was variation of ₹ 68.71 crore in the Outstanding Guarantees at the end of the previous year with reference to the Opening Balance of the year 2017-18.

A Guarantee Act has not been enacted by the State Government. However, under guidelines issued by the Directorate of Disinvestment of Government of Punjab dated 29 March 2010, the State Government is required to levy a Guarantee Fee of 0.50 *per cent* to 2.00 *per cent*, depending on the currency period of the loan.

As intimated by the State Government, ₹ 277.31 crore was receivable as Guarantee Fee in 2017-18 from 7 entities. Against this, 3 entities paid ₹ 28.36 crore as Guarantee Fee. There was a short collection of Guarantee Fee of ₹ 248.95 crore [out of that ₹ 208.92 crore (83.92 *per cent*) pertains to Punjab Rural Development Board and ₹ 26.63 crore (10.70 *per cent*) pertains to Punjab State Industrial Development Corporation Limited].

(iii) Loans and Advances:

The Accountant General (A&E) consolidates the data of Loans and Advances on the basis of monthly accounts submitted by the Treasuries. These figures require confirmation from the concerned departments as per Para 12.20 of the Punjab Budget Manual. However, no such confirmation has been received.

Statements 7 and 18 on Loans and Advances of the Finance Accounts have been prepared as per the requirements of the Indian Government Accounting Standards (IGAS) 3, which stipulates that loans sanctioned without specific terms and conditions should be specifically disclosed. This information could not be included in Statements 7 and 18 for want of details from the State Government.

Departmental officers responsible for maintaining detailed accounts of loans have not confirmed loan balances. During the year 2017-18, the State Government disbursed ₹ 760.05

NOTES TO ACCOUNTS - contd.

crore as Loans and Advances. State Government received ₹ 39.72 crore towards repayment of Loans and Advances by Government Servants and ₹ 33.35 crore as repayment of other outstanding loans and advances (₹ 49,470.49 crore as on 31 March 2017) which is 0.15 *per cent* of total outstanding loans and advances i.e. ₹ 49,482.37 crore.

(iv) Investments:

Government has its holdings in 9 Statutory Corporations/ Boards, 24 Government Companies, 15 Joint Stock Companies and 7653 Co-operative Banks and Societies. During 2017-18, Government of Punjab has made an additional investment of ₹ 104.35 crore in 2 entities i.e. (i) Central Co-operative Banks (₹ 87.00 crore) and (ii) Bhogpur Co-operative Sugar Mills Limited, Bhogpur (₹ 17.35 crore). Central Co-operative Banks have paid dividend of ₹ 0.03 crore to the State Government from 2013-14 to 2017-18.

Dividend of ₹ 4.45 crore (0.11 *per cent* of invested amount of ₹ 4,189.27 crore) was received during the year 2017-18. ₹ 3.74 crore (84.04 *per cent*) of the total dividend was received from Punjab Small Industries and Export Corporation Limited, Chandigarh (₹ 2.49 crore) and Punjab State Container and Warehousing Corporation Limited, Chandigarh (₹ 1.25 crore).

Details are given in Statement No. 8 and 19. However, investment figures require confirmation from the State Government as no reconciliation has been done.

(v) Reserve Funds:

State Government has not made any investment out of ₹ 4,869.39 crore outstanding in 4 interest bearing funds as on 31 March 2017. An amount of ₹ 0.68 crore pertaining to one non-interest bearing fund under Major Head 8229 – Development and Welfare Funds has been invested. Details of Book adjustments carried out by the Accountant General (A&E) on the contributions of the State Government to various Reserve/Deposit Funds and their utilization are indicated in **Annexure A**. Details on Reserve Funds and Investments from the Earmarked Funds are available in Statements 21 and 22 respectively.

(a) Consolidated Sinking Fund:

The Government of Punjab constituted a Consolidated Sinking Fund vide order dated 20 December 2006 with the objective to redeem its outstanding liabilities commencing from the financial year 2011-12. The State Government is to contribute every year minimum 0.50 *per cent* of the outstanding liabilities at the end of the previous financial year. Contribution to this Fund out of borrowings from the Reserve Bank is not permissible. As on 31 March 2017, the outstanding liabilities of the Government of Punjab were ₹ 1,82,525.75 crore. Accordingly, the State Government was required to contribute a minimum of ₹ 912.63 crore (0.50 *per cent*)

NOTES TO ACCOUNTS - contd.

during 2017-18. However, the State Government has not made the minimum contribution of ₹5,324.64 crore to the said Fund since its inception.

(b) Guarantee Redemption Fund (GRF):

In terms of recommendation of the Twelfth Finance Commission, the State Government introduced the 'Guarantee Redemption Fund Scheme' in December 2007 (revised on 8 January 2014 with effect from the financial year 2013-14) with the objective to meet its obligations arising out of the Guarantees extended to State level entities. As per the guidelines, the Fund shall be set up by the Government with an initial contribution of minimum one *per cent* of outstanding guarantees at the end of the previous year and thereafter minimum 0.50 *per cent* every year to achieve a minimum level of 3.00 *per cent* in next five years. Accordingly, State Government was required to make a minimum contribution of ₹ 600.61 crore for the year 2013-14 (1.00 *per cent* of outstanding guarantee of ₹ 60,061.25 crore at the end of the previous year i.e. 2012-13), ₹ 307.06 crore for the year 2014-15 (0.50 *per cent* of outstanding guarantee of ₹61,411.35 crore at the end of the previous year i.e. 2013-14), ₹ 333.91 crore for the year 2015-16 (0.50 *per cent* of outstanding guarantee of ₹ 66,782.36 crore at the end of the previous year i.e. 2014-15) and ₹ 284.09 crore for the year 2016-17 (0.50 *per cent* of outstanding guarantee of ₹ 56,818.84 crore at the end of the previous year i.e. 2015-16) as conveyed by the State Government for the year 2014-15, 2015-16 and 2016-17. State Government has not contributed even the minimum amount of ₹ 1,525.67 crore to the Fund.

The State Government has further revised the 'Guarantee Redemption Fund Scheme' on 23 October 2017 with effect from the financial year 2017-18. In terms of the Scheme, State Government was required to make a minimum contribution of ₹ 206.08 crore for the year 2017-18 (1.00 *per cent* of outstanding guarantee of ₹ 20,608.17 crore at the end of the previous year i.e. 2016-17). However, no contribution has been made to the Fund during 2017-18.

(c) State Disaster Response Fund (SDRF):

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission, which is operated under Major Head-8121-General and Other Reserve Funds-122-State Disaster Response Fund (Reserve Fund bearing Interest). In terms of the guidelines of the Fund, the Centre and State Governments are required to contribute to the Fund in the proportion of 75:25.

NOTES TO ACCOUNTS - contd.

As on 1 April 2017, ₹ 4,740.42 crore was lying in the Fund. During the year 2017-18, ₹ 720.57 crore (₹ 203.47 crore Centre share, ₹ 67.82 crore State share, ₹ 44.05 crore towards refund of previous year's unspent balance lying with the Drawing and Disbursing Officers and ₹ 405.23 crore towards payment of interest by the State Government) were transferred to the Fund as under:

An amount of ₹ 161.25 crore was released by the Central Government as first installment for the year 2017-18 of Grants-in-aid to SDRF on 13 July 2017, whereas State Government issued the sanction on 18 September 2017 to transfer ₹ 215.00 crore (Central share of ₹ 161.25 crore and State own share of ₹ 53.75 crore) to SDRF i.e. after a lapse of 67 days.

Part payment of Second installment for the year 2017-18 of ₹ 42.22 crore was released by the Central Government on 28 March 2018, whereas State Government issued the sanction on 3 May 2018 to transfer ₹ 56.29 crore (Central share of ₹ 42.22 crore and State own share of ₹ 14.07 crore) to SDRF i.e. after a lapse of 36 days.

Rule 7 of the Guidelines on Constitution and Administration of the SDRF issued by Government of India, Ministry of Home Affairs office memorandum no. 33-5/2015-NDM-1 dated 30 July 2015 states that the State Government has to transfer the Central share along with its share to the Public Account Head within 15 days of its receipt. Any delay will require the State Government to release the amount, with interest, at Bank Rate of RBI (6.50 *per cent* from 13 July to 3 August 2017 for 22 days, 6.25 *per cent* from 4 August to 17 September 2017 for 45 days and from 28 March to 2 May 2018 for 36 days). Accordingly State Government is liable to pay an amount of ₹ 2.85 crore on account of accrued interest.

Expenditure amounting to ₹ 78.78 crore booked under Major Head 2245 - Relief on account of Natural Calamities during the year 2017-18 was recouped from SDRF leaving a balance of ₹ 5,382.21 crore in the Fund as on 31 March 2018.

In terms of guidelines, issued by the Ministry of Home Affairs, Government of India on 28 September 2010 and 30 July 2015, Fund balances are required to be invested as per the recommendations of the State Executive Committee (SEC) constituted for the management of the Fund. State Government has not made any investment, though ₹ 4,740.42 crore were in credit balance on 31 March 2017.

Details of transactions in the SDRF are given in Statements 14, 15, 21 and 22 of the Finance Accounts.

NOTES TO ACCOUNTS - contd.

(vi) Suspense and Remittance Balances:

Statement 21 reflects the net balances under Suspense and Remittance Heads. The outstanding balances under these heads are worked out by aggregating the outstanding debit and credit balances separately under various minor heads.

The position of significant Suspense and Remittance balances for the last three years is given in **Annexure-C**.

(vii) Contingency Fund:

The Contingency Fund of the State of Punjab has a corpus of ₹ 25.00 crore. No amount was spent from the Contingency Fund during the year.

(viii) Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside the State Budget):

In spite of the Government of India's decision to release all assistance to Centrally Sponsored Schemes (CSSs)/ Additional Central Assistance (ACA) to the State Government and not directly to the implementing agencies, funds were transferred directly to implementing agencies. As per the Public Financial Management System (PFMS) portal of the Controller General of Accounts (CGA), GOI released ₹ 2,047.59 crore directly to the implementing agencies in Punjab during 2017-18. Thus, direct transfers of funds to Implementing agencies have increased by 3.09 *per cent* in 2017-18 as compared to 2016-17. Details are at Appendix-V.

(ix) Off-Budget Borrowings:

Government of Punjab permitted Punjab Urban Planning and Development Authority (PUDA) to borrow from the Banks/ Financial Institutions with responsibility of repaying the loans raised by PUDA. PUDA raised a loan of ₹ 2,000.00 crore (₹ 1,000.00 crore in 2012-13 and ₹ 1,000.00 crore in 2013-14) from various banks which was remitted to Government accounts and booked under Major Head 0075 - Miscellaneous General Services in the accounts of the respective years instead of passing the amount through Major Head 6003- Internal Debt of the State Government. The liability towards repayment of principal and interest on these loans, however, has been taken by the State Government by way of assistance to PUDA.

Government of Punjab made budget provision of ₹ 450.00 crore under Major Head 2216- Housing, 02-Urban Housing, 190-Assistance to Public Sector and other Undertakings, 01-Assistance to Punjab Urban Development Authority, 50-Other Charges in Grant No. 17 during 2017-18, against which State Government incurred an expenditure of ₹ 366.94 crore during 2017-18 on account of repayment of principal and interest on the loans raised by PUDA.

NOTES TO ACCOUNTS - contd.

(x) Cash with Divisional Officers:

State Government letter No.15/147/80 FEIV (2) 6310 dated 11 July 1988 details the accounting procedure for Deposit Works. As per prescribed procedure, Minor Head 108-Public Works Deposits under Major Head 8443-Civil Deposits will record receipt of funds on account of Deposit Works with contra debit to Minor Head 102- Public Works Remittances under Major Head 8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer, on depositing the funds in the treasury and vice-versa for withdrawal of funds for payments.

However, Divisional Officers account for the receipts of funds for Deposit Works under Minor Head 108-Public Works Deposits below Major Head 8443-Civil Deposits by contra debit to Minor Head 101-Civil under Major Head 8671-Departmental Balances and vice versa for making payments and such receipts are deposited in banks instead of treasury.

State Government revised the above procedure vide letter No. TA(DDI-Meeting)2015/1761 dated 2 March 2015, wherein it was stated that in respect of Deposit Works related to non-Government agencies, the PWD - DDOs will deposit the funds in the accounts to be opened at the Treasury under head '8443 – Civil Deposits 108 – PW Deposit'. The PWD - DDOs can draw funds from their deposit accounts in treasury by presenting bills to the Treasury for related deposit works under the same head of account i.e. 8443 – Civil Deposits 108 – PW Deposit.

The violation of the prescribed procedure by Divisional Officers has resulted in accumulation of an amount of ₹ 562.40 crore under Major Head 8671 - Departmental Balances as on 31 March 2018. Inclusion of balance amount of ₹ 762.12 crore (Debit) as on 1 April 2017 and net transactions amounting to ₹ 199.72 crore (Credit) under Major Head 8671 during 2017-18 in the net daily Cash Balance would have reduced the interest paid by the State Government on Ways and Means Advances/Overdrafts.

(xi) Operation of Fund outside the Government Accounts:

The Punjab Education Development Fund was created through the Act of Legislature and is financed by revenues allocated by the Government which is credited directly to this Fund without the same being appropriated/passing through the State Budget. According to Section 6(3) read with Section 7(1) of the Punjab Education Development Act, the Fund shall vest in the Board established under the Act and the proceeds of cess collected on sale of alcohol by the Excise Department shall be directly credited to the Fund within such period and manner as prescribed. The collection of this cess does not pass through the Consolidated Fund of the State and thus is not reflected in the Accounts.

NOTES TO ACCOUNTS - contd.

(xii) Adjustment of excess repayment against written off Central Loans:

In furtherance of the recommendations of the Thirteenth Finance Commission, Ministry of Finance, Government of India, in a series of orders, all dated 29 February 2012, wrote off loans advanced to the State Government by various Ministries (except those advanced by the Ministry of Finance itself) as on 31 March 2010 towards Central Plan and Centrally Sponsored Schemes. Ministry of Finance permitted the State Governments to adjust the excess repayments of principal and interest made from the effective date of the order (31 March 2010) and its adjustment against future repayments to the Ministry of Finance.

Government of Punjab made excess repayment of Principal and Interest to the tune of ₹ 19.81 crore in 2010-11 and 2011-12 (Principal ₹ 10.52 crore, Interest ₹ 9.29 crore) out of which an amount of ₹ 3.01 crore (Principal ₹ 2.44 crore, Interest ₹ 0.57 crore) was adjusted against loans given by Ministry of Finance. No amount has been adjusted after 2013-14. Adjustments of the balance amount of ₹ 16.80 crore (Principal ₹ 8.08 crore, Interest ₹ 8.72 crore) are still pending.

(xiii) Interest Adjustments:

Government is liable to pay/adjust Interest in respect of balances under categories - J- Reserve Funds (a) Reserve Funds bearing Interest and K- Deposits and Advances (a) Deposits bearing Interest and specific sub-major heads are provided for this purpose in the List of Major and Minor Heads (e.g. '05 Interest on Reserve Funds' and '60 Interest on Other Obligations' under Major Head 2049 Interest Payments).

Outstanding balances, at the beginning of the year, under J-(a) Reserve Funds bearing interest were ₹ 4,869.39 crore. The State Government had paid interest of ₹ 413.06 crore on all interest bearing Reserve Funds.

Similarly, there was an outstanding balance of ₹ 748.52 crore under K-(a) Deposits bearing Interest at the beginning of the year. The State Government paid interest of ₹ 15.55 crore at 8.00 *per cent* only on one Interest bearing Deposit i.e. Defined Contribution Pension Scheme for Government Employees (NPS) for the un-transferred amount of Employees' and Government's contribution towards NPS for the period till 31 March 2011. Total Interest liability from the year 2011-12 to 2016-17 was ₹ 216.77 crore at prevailing GPF interest rates (ranging from 7.60 *per cent* to 8.80 *per cent*), whereas State Government paid an interest of ₹ 126.26 crore at the rate of 8.00 *per cent* as stipulated in the Government Memo dated 12 July 2010 on delayed transfer of NPS balances of legacy period till 31 March 2011 only. Thus, there was less payment of interest of ₹ 90.51 crore.

NOTES TO ACCOUNTS - contd.

In addition, ₹ 41.81 crore were also required to be paid as interest (taking Ways and Means Advance average interest rate for the year 2017-18 at 7.50 *per cent*) on the balance of ₹ 557.47 crore lying under interest bearing deposit heads viz. Minor Head 101-Deposits of Municipal Corporations and 104-Deposits of other Autonomous Bodies below Major Head - 8338 Deposits of Local Funds and Minor Head 103-Deposits of Government Companies, Corporations etc. and Minor Head 120-Miscellaneous Deposits below Major Head 8342-Other Deposits as on 31 March 2017.

(xiv) Non-compliance of Recommendations of Fourteenth Finance Commission:

Recommendations made by the Fourteenth Finance Commission warrant amendments to the Fiscal Responsibility and Budget Management (FRBM) Act thereby (i) inserting a new section mandating the establishment of an independent fiscal council to undertake ex-ante assessment of the fiscal policy implications of budget proposals and their consistency with fiscal policy and Rules, (ii) to provide for the statutory flexible limits on fiscal deficit and (iii) to provide a statutory ceiling on the sanction of new capital works to an appropriate multiple of the annual budget provision.

The Commission also recommended that the State Government should adopt a template for collating, analyzing and annually reporting the total extended public debt in the budget as a supplement to the budget to assess the debt position of the State in the context of risks arising from guarantees, off-budget borrowings and accumulated losses of financially weak public sector enterprises.

Further, in order to accord greater sanctity and legitimacy to fiscal management legislation, State Government may replace the existing FRBM Act with a Debt Ceiling and Fiscal Responsibility Legislation, specifically invoking Article 293 (1) of Constitution of India "Borrowing by States" which inter-alia states that subject to the provisions of this article, the executive power of a State extends to borrowing within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may from time to time be fixed by the Legislature of such State by law and to the giving of guarantees within such limits, if any, as may be so fixed.

However, the State Government has taken no action on these recommendations.

(xv) Disclosures under the Punjab Fiscal Responsibility and Budget Management (PFRBM) Act, 2003 and limits fixed by Government of India:

(a) The State Government has not made the following disclosures as required under the existing PFRBM Act:

NOTES TO ACCOUNTS - contd.

(i) Significant changes in the accounting standards, policies and practices affecting or likely to affect the computation of the prescribed fiscal indicators and (ii) Contingent liabilities created by way of guarantees, all claims and commitments made by the State Government having potential budgetary implications, including revenue demands raised but not realized and tax arrears and liability incurred, but not paid.

(b) Performance of the Government of Punjab for the year 2017-18 as depicted in the accounts vis-à-vis targets fixed in the PFRBM Act for Revenue Deficit and Fiscal Deficit and Fiscal Consolidation Roadmap recommended by Fourteenth Finance Commission for Debt is as under:

Sr. No.	Financial Parameter	Actual (₹ in crore)	Financial Parameter to GSDP* percentage	
			Target	Achievement
1	Revenue Deficit	9,455.27	0.00	2.01
2	Fiscal Deficit	12,494.21	3.00	2.66
3	Debt	1,64,803.00	30.96	35.05

* Source: GSDP figure ₹ 4,70,137.00 crore, as per Government of India, Ministry of Finance letter No. 40(6) PF-I/2009-Vol.III dated 28 August 2017.

(c) On the basis of Fiscal Deficit threshold limit of 3.00 *per cent* of GSDP estimate for 2017-18, net borrowing limit of ₹ 14,104.00 crore was fixed for Government of Punjab vide Government of India, Ministry of Finance letter No. 40(6) PF-I/2009-Vol.III dated 28 August 2017. However, net borrowings were ₹ 11,029.85 crore during 2017-18 and were within fixed target.

(xvi) Impact on Revenue Deficit and Fiscal Deficit:

The impact on the Revenue Deficit and Fiscal Deficit of the State, brought out in the preceding paras, is tabulated below:

(₹ in crore)

Paragraph No.	Item	Impact on Revenue Deficit (a)/ Fiscal Deficit (b)	
		Understatement of Revenue Deficit	Understatement of Fiscal Deficit
1	2	3	4
3 (v) (a)	Non contribution to Consolidated Sinking Fund	912.63	912.63
3 (v) (b)	Non contribution to Guarantee Redemption Fund	206.08	206.08
3 (v) (c)	Short transfer to State Disaster Response Fund on account of interest due to delay in transfer of SDRF grant.	2.85	2.85
3 (xiii)	Short payment of interest on the balances under interest bearing Reserve Funds and Deposits	41.81	41.81
Total Understatement		1,163.37	1,163.37

(a) Revenue Deficit: ₹ 9,455.27 crore

(b) Fiscal Deficit: ₹ 12,494.21 crore

NOTES TO ACCOUNTS - contd.

Annexure A
Periodical Adjustments

(₹ in crore)

Sr. No.	Adjustment	Head of Account		Amount	Remarks
		From	To		
1	2	3	4	5	6
1	Interest	Dr. 2049	Cr. 8009	15,64.62	Interest on State Provident Funds.
2		Dr. 2049	Cr. 8011	47.98	Interest on Insurance and Pension Funds.
3		Dr. 2049	Cr. 8115	6.51	Interest on Depreciation/Renewal Reserve Funds in respect of Commercial Departments.
4		Dr. 2049	Cr. 8115	1.31	Interest on Depreciation/Renewal Reserve Funds in respect of Non-Commercial Departments.
5		Dr. 2049	Cr. 8121	0.01	Interest on General and Other Reserve Funds.
6		Dr. 2049	Cr. 8121	4,05.23	Interest on unspent State Disaster Response Fund.
7		Dr. 2049	Cr. 8342	15.55	Interest paid on New Pension Scheme.
8	Depreciation/Renewal Reserve Funds	Dr. 2058	Cr. 8115	0.14	Contra adjustment on Depreciation/Renewal Reserve Funds of Non-Commercial Departments.
9	Contribution	Dr. 3054	Cr. 8449	50.65	Contribution to Central Road Fund.
10	Interest	Dr. 3055	Cr. 0049	2.77	On account of Interest due from Government Commercial Departments/Undertakings.
11	Contra Adjustment	Dr. 3055	Cr. 8115	0.35	Contribution to Depreciation/Renewal Reserve Funds of Commercial Departments/ Undertakings.
12		Dr. 3055	Cr. 8121	1.06	Contribution to General and Other Reserve Funds of Commercial Departments/ Undertakings.
13	Contra Adjustment	Dr. 8121	D/Dr. 2245	78.78	Recoupment of expenditure on account of State Disaster Response Fund.
14	Contra Adjustment (Sr. No. 9)	Dr. 8449	D/Dr. 5054	1,51.87	Recoupment of Expenditure on account of Central Road Fund.
			Total	23,26.83	

NOTES TO ACCOUNTS - contd.

Annexure B
Other Adjustments

(₹ in crore)

Sr. No.	Adjustment	Head of Account		Amount	Remarks	
		From	To			
1	2	3	4	5	6	
1	Adjustment	Dr. 2245	Cr. 8121	2,71.29	Transfer to State Disaster Response Fund.	
2		Dr. 2401		Cr. 0049	13,06.95	Adjustments of interest on UDAY Bonds, Guarantee Fee, Contribution to Infrastructure Development Fund and Electricity Duty payable by Punjab State Power Corporation Limited (PSPCL) against Agricultural Subsidy payable by State Government to PSPCL.
3				Cr. 0075	24.00	
4				Cr. 0040	10,15.62	
5				Cr. 0043	15,27.00	
6	Lapsed Deposits	Dr. 8443	Cr. 0075	75.75	On account of lapsed deposits as per advice of the State Government.	
		Total		42,20.61		

NOTES TO ACCOUNTS - conclud.

Annexure C
Suspense and Remittance Balances

(₹ in crore)

Head of Account		2015-16		2016-17		2017-18	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1		2	3	4	5	6	7
8658	Suspense Account -						
101	Pay and Accounts Office-Suspense	29.98	1.21	43.74	11.76	70.63	4.44
	Net Debit (Dr.) / Credit (Cr.)	28.77 Dr.		31.98 Dr.		66.19 Dr.	
102	Suspense Account-(Civil)	0.22	..	0.34	0.04	0.19	..
	Net Debit (Dr.) / Credit (Cr.)	0.22 Dr.		0.30 Dr.		0.19 Dr.	
109	Reserve Bank Suspense-(Headquarters)	0.08	..	..	0.60	0.04	..
	Net Debit (Dr.) / Credit (Cr.)	0.08 Dr.		0.60 Cr.		0.04 Dr.	
110	Reserve Bank Suspense- (Central Accounts Office)	37.34	..	12.72	..	..	..
	Net Debit (Dr.) / Credit (Cr.)	37.34 Dr.		12.72 Dr.		..	
112	Tax Deducted at Source (TDS) Suspense	..	25.56	..	20.53	..	15.42
	Net Debit (Dr.) / Credit (Cr.)	25.56 Cr.		20.53 Cr.		15.42 Cr.	
123	AIS Officers' Group Insurance Scheme	..	0.17	..	0.13	..	0.14
	Net Debit (Dr.) / Credit (Cr.)	0.17 Cr.		0.13 Cr.		0.14 Cr.	
8782	Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102	Public Works Remittances	2.25	..	1.38	..	0.10	..
	Net Debit (Dr.) / Credit (Cr.)	2.25 Dr.		1.38 Dr.		0.10 Dr.	
103	Forest Remittances	(-) 0.08	0.65	0.01	..	(-) 0.01	..
	Net Debit (Dr.) / Credit (Cr.)	0.73 Cr.		0.01 Dr.		(-) 0.01 Dr.	
8793	Inter-State Suspense Account	13.50	..
	Net Debit (Dr.) / Credit (Cr.)		13.50 Dr.	

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Finance Accounts

Volume II

2017-18

Government of Punjab

(i)

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14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17	
1	2	3	4
(₹ in lakh)			
Receipt Heads (Revenue Account) -			
A. Tax Revenue-			
(The figures are net after taking into account refunds)			
(a) Goods and Services Tax-			
0005 Central Goods and Services Tax -			
901 Share of net proceeds assigned to States	1,51,60.00	..	(+100.00)
Total (0005)	1,51,60.00	..	(+100.00)
0006 State Goods and Services Tax -			
101 Tax	32,33,42.92	..	(+100.00)
102 Interest	1,28.39	..	(+100.00)
103 Penalty	2,94.52	..	(+100.00)
104 Fees	11,56.93	..	(+100.00)
105 Input Tax Credit cross utilisation of SGST and IGST	31,98,52.42	..	(+100.00)
106 Apportionment of IGST-Transfer-in of Tax Component to SGST	4,65,47.54	..	(+100.00)
110 Advance apportionment from IGST	6,33,00.00	..	(+100.00)
500 Receipts awaiting transfer to other Minor Heads	3,54,74.09	..	(+100.00)
800 Other Receipts	17.28	..	(+100.00)
Total (0006)	79,01,14.09	..	(+100.00)
0008 Integrated Goods and Services Tax -			
02 IGST on Domestic Supply of Goods and Services-			
901 Share of net proceeds assigned to States	10,72,32.00	..	(+100.00)
Total - 02	10,72,32.00	..	(+100.00)
Total (0008)	10,72,32.00	..	(+100.00)
Total (a) Goods and Services Tax	91,25,06.09	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
	1	2	3	4
		(₹ in lakh)		
A. Tax Revenue - contd.				
(b) Taxes on Income and Expenditure-				
0020 Corporation Tax-				
901 Share of net proceeds assigned to States		32,52,81.00	30,82,07.00	(+)-5.54
Total (0020)		32,52,81.00	30,82,07.00	(+)-5.54
0021 Taxes on Income other than Corporation Tax-				
901 Share of net proceeds assigned to States		27,46,76.00	21,42,05.00	(+)-28.23
Total (0021)		27,46,76.00	21,42,05.00	(+)-28.23
Total (b) Taxes on Income and Expenditure		59,99,57.00	52,24,12.00	(+)-14.84
(c) Taxes on Property and Capital Transactions-				
0029 Land Revenue-				
101 Land Revenue/Tax		15.58	7.30	(+)-113.42
102 Taxes on Plantations		0.60	0.66	(-)-9.09
104 Receipts from Management of ex-Zamindari Estates		0.04	0.22	(-)-81.82
105 Receipts from Sale of Government Estates		0.88	1.09	(-)-19.27
800 Other Receipts		91,17.11	67,72.61	(+)-34.62
Total (0029)		91,34.21	67,81.88	(+)-34.69
0030 Stamps and Registration Fees-				
<i>01 Stamps-Judicial-</i>				
101 Court Fees realised in Stamps		42,45.64	48,13.84	(-)-11.80
102 Sale of Stamps		24,04.32	27,17.54	(-)-11.53
800 Other Receipts		0.94	0.69	(+)-36.23
Total - 01		66,50.90	75,32.07	(-)-11.70
<i>02 Stamps-Non-Judicial-</i>				
102 Sale of Stamps		17,21,95.57	16,85,35.00	(+)-2.17

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
	1	2	3	4
		(₹ in lakh)		
A. Tax Revenue - contd.				
(c) Taxes on Property and Capital Transactions - concd.				
103	Duty on Impressing of Documents	11,84.81	11,77.97	(+)0.58
800	Other Receipts	8,44.90	7,36.50	(+)14.72
	Total - 02	17,42,25.28	17,04,49.47	(+)2.22
03	<i>Registration Fees-</i>			
104	Fees for registering documents	3,17,53.91	2,52,06.63	(+)25.97
800	Other Receipts	8,83.07	11,73.23	(-)24.73
	Total - 03	3,26,36.98	2,63,79.86	(+)23.72
	Total (0030)	21,35,13.16	20,43,61.40	(+)4.48
0032	Taxes on Wealth-			
60	<i>Other than Agricultural Land-</i>			
901	Share of net proceeds assigned to States	-10.00	7,06.00	(-)101.42
	Total - 60	-10.00	7,06.00	(-)101.42
	Total (0032)	-10.00	7,06.00	(-)101.42
	Total (c) Taxes on Property and Capital Transactions	22,26,37.37	21,18,49.28	(+)5.09
(d) Taxes on Commodities and Services other than Goods and Services Tax				
0037	Customs-			
901	Share of net proceeds assigned to States	10,72,00.00	13,25,80.00	(-)19.14
	Total (0037)	10,72,00.00	13,25,80.00	(-)19.14
0038	Union Excise Duties -			
02	<i>Duties assigned to States -</i>			
901	Share of net proceeds assigned to States	11,20,50.00	15,13,94.00	(-)25.99
	Total - 02	11,20,50.00	15,13,94.00	(-)25.99
	Total (0038)	11,20,50.00	15,13,94.00	(-)25.99

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
A. Tax Revenue - contd.				
(d) Taxes on Commodities and Services other than Goods and Services Tax- contd.				
0039 State Excise				
101 Country Spirits		48,84,26.33	41,67,76.12	(+17.19)
102 Country fermented Liquors		42,63.29	45,05.88	(-5.38)
103 Malt Liquor		..	14.26	(-100.00)
104 Liquor		86.56	26.19	(+230.51)
105 Foreign Liquors and spirits		1,37,79.01	1,03,18.14	(+33.54)
106 Commercial and denatured spirits and medicated wines		29,66.98	20,14.21	(+47.30)
108 Opium, hemp and other drugs		15,10.82	10,77.86	(+40.17)
150 Fines and Confiscations		- 2,30.28	-2.44	(-9337.70)
800 Other Receipts		27,65.50	58,70.57	(-52.89)
Total (0039)		51,35,68.21	44,06,00.79	(+16.56)
0040 Taxes on Sales, Trade etc.-				
101 Receipts under Central Sales Tax Act		3,92,21.14	6,55,72.61	(-40.19)
102 Receipts under State Sales Tax Act		..	11,51.89	(-100.00)
111 Value Added Tax (VAT) Receipts		96,73,85.01	1,69,19,32.50	(-42.82)
800 Other Receipts		10,94,23.94	14.33	(+763500.42)
Total (0040)		1,11,60,30.09	1,75,86,71.33	(-36.54)
0041 Taxes on Vehicles-				
101 Receipts under the Indian Motor Vehicles Act		3,49,80.64	4,87,05.92	(-28.18)
102 Receipts under the State Motor Vehicles Taxation Acts		15,04,39.19	9,81,52.47	(+53.27)
800 Other Receipts		57,00.00	79,53.55	(-28.33)
Total (0041)		19,11,19.83	15,48,11.94	(+23.45)
0042 Taxes on Goods and Passengers-				
102 Tolls on Roads		..	3.03	(-100.00)
103 Tax Collections-Passenger Tax		..	2.66	(-100.00)
800 Other Receipts		..	56.38	(-100.00)
Total (0042)		..	62.07	(-100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
A. Tax Revenue - concld..				
(d) Taxes on Commodities and Services other than Goods and Services Tax- concld.				
0043 Taxes and Duties on Electricity-				
101 Taxes on consumption and sale of Electricity		12,56,10.13	12,17,57.99	(+3.16)
102 Fees under the Indian Electricity Rules		10,69.11	13,83.43	(-22.72)
800 Other Receipts		7,86,27.97	7,61,59.80	(+3.24)
Total (0043)		20,53,07.21	19,93,01.22	(+3.01)
0044 Service Tax-				
901 Share of net proceeds assigned to States		12,01,05.00	15,28,78.00	(-21.44)
Total (0044)		12,01,05.00	15,28,78.00	(-21.44)
0045 Other Taxes and Duties on Commodities and Services-				
101 Entertainment Tax		16,48.83	24,99.28	(-34.03)
102 Betting Tax		37.81	33.88	(+11.60)
105 Luxury Tax		18,48.99	75,35.74	(-75.46)
111 Taxes on Advertisement Exhibited in Cinema Theatres		1.69	6.52	(-74.08)
800 Other Receipts		0.54	3.00	(-82.00)
Total (0045)		35,37.86	1,00,78.42	(-64.90)
Total (d) Taxes on Commodities and Services other than Goods and Services Tax		2,36,89,18.20	3,00,03,77.77	(- 21.05)
Total - A. Tax Revenue		4,10,40,18.66	3,73,46,39.05	(+9.89)
B. Non-Tax Revenue -				
(b) Interest Receipts, Dividends and Profits -				
0049 Interest Receipts -				
<i>04 Interest Receipts of State/Union Territory Governments -</i>				
103 Interest from Departmental Commercial Undertakings		2,77.14	1,21,18.54	(-97.71)
107 Interest from Cultivators		9.45	2.07	(+356.52)
110 Interest realised on investment of Cash balances		1,55.66	-8,04.53	(+119.35)
190 Interest from Public Sector and other Undertakings		13,11,27.21	11,01,11.56	(+19.09)
191 Interest from Local Bodies		..	0.82	(-100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non Tax Revenue - contd.				
(b) Interest Receipts, Dividends and Profits - conold.				
0049 Interest Receipts -				
04 <i>Interest Receipts of State/Union Territory Governments -</i>				
195 Interest from Co-operative Societies		8.93	5,43.59	(-)98.36
800 Other Receipts		89,15.95	74,08.39	(+)20.35
Total - 04		14,04,94.34	12,93,80.44	(+)8.59
Total (0049)		14,04,94.34	12,93,80.44	(+)8.59
0050 Dividends and Profits-				
101 Dividends from Public Undertakings		3,17.81	2,49.29	(+)27.49
200 Dividends from Other investments		1,26.81	1,38.98	(-)8.76
Total (0050)		4,44.62	3,88.27	(+) 14.51
Total (b) Interest Receipts, Dividends and Profits		14,09,38.96	12,97,68.71	(+)8.61
(c) Other Non-Tax Revenue-				
(i) General Services-				
0051 Public Service Commission-				
105 State PSC Examination Fees		4,04.75	15,25.20	(-)73.46
800 Other Receipts		2.30	0.38	(+)505.26
Total (0051)		4,07.05	15,25.58	(-) 73.32
0055 Police -				
101 Police supplied to other Governments		8.70	3.60	(+)141.67
102 Police supplied to other parties		9,76.43	11,65.00	(-)16.19
103 Fees, Fines and Forfeitures		3,06.06	38.48	(+)695.37
104 Receipts under Arms Act		36,70.37	21,01.86	(+)74.62
800 Other Receipts		12,22.12	65,57.20	(-)81.36

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0055 Police -			
900 Deduct - Refunds	-5.94	-14.38	(-)58.69
Total (0055)	61,77.74	98,51.76	(-)37.29
0056 Jails-			
102 Sale of Jail Manufactures	1,69.34	2,24.20	(-)24.47
501 Services and Service Fees	18.32	0.63	(+)2807.94
800 Other Receipts	82.87	2,72.40	(-)69.58
900 Deduct - Refunds	-0.16	-14.96	(-)98.93
Total (0056)	2,70.37	4,82.27	(-)43.94
0057 Supplies and Disposals-			
800 Other Receipts	9.11	17.34	(-) 47.46
900 Deduct- Refunds	-1.28	-15.61	(-)91.80
Total (0057)	7.83	1.73	(+)352.60
0058 Stationery and Printing-			
101 Stationery receipts	21.87	1,40.10	(-)84.39
102 Sale of Gazettes etc.	22.74	13.17	(+)72.67
200 Other Press receipts	7,00.88	5,79.32	(+)20.98
800 Other Receipts	3.23	3.42	(-)5.56
Total (0058)	7,48.74	7,36.01	(+)1.73
0059 Public Works-			
01 Office Buildings-			
011 Rents	1,18.97	3,24.58	(-)63.35
102 Hire Charges of Machinery and Equipment	2.63	2.18	(+)20.64

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0059 Public Works-			
<i>01 Office Buildings-</i>			
103 Recovery of percentage charges	..	0.01	(-100.00)
800 Other Receipts	..	6.68	(-100.00)
Total - 01	1,21.60	3,33.45	(-63.53)
<i>60 Other Buildings-</i>			
103 Recovery of percentage charges	0.70	..	(+) 100.00
900 Deduct - Refunds	-11.29	1.16	(-1073.28)
Total - 60	-10.59	1.16	(-1012.93)
<i>80 General-</i>			
011 Rents	8.77	1.46	(+500.68)
103 Recovery of percentage charges	75,73.55	55,68.66	(+)36.00
800 Other Receipts	6,37.02	9,02.44	(-)29.41
900 Deduct - Refunds	-0.30	-10.77	(-)97.12
Total - 80	82,19.04	64,61.79	(+)27.19
Total (0059)	83,30.05	67,96.40	(+)22.57
0070 Other Administrative Services -			
<i>01 Administration of Justice-</i>			
102 Fines and Forfeitures	25,91.02	23,17.34	(+)11.81
501 Services and Service Fees	35.60	1.74	(+)1945.98
800 Other Receipts	5,49.40	7,94.01	(-)30.81
900 Deduct - Refunds	-71.87	-96.86	(-)25.80
Total - 01	31,04.15	30,16.23	(+)2.91

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(i) General Services - contd.				
0070 Other Administrative Services -				
<i>02 Elections-</i>				
101 Sale Proceeds of election forms and documents		12.20	27.24	(-)55.21
104 Fees, Fines and Forfeitures		20.68	42.82	(-)51.70
105 Contribution towards issue of Voter Identity Cards		0.13	..	(+) 100.00
800 Other Receipts		2,61.76	33.50	(+)681.37
Total - 02		2,94.77	1,03.56	(+)184.64
<i>60 Other Services-</i>				
101 Receipts from the Central Government for administration of Central Acts and Regulations		2.41	48.01	(-)94.98
102 Receipts under Citizenship Act		22.61	9.04	(+)150.11
103 Receipts under Explosives Act		0.69	0.59	(+)16.95
104 Receipts under Wild Life Act		0.34	0.99	(-)65.66
105 Home Guards		49,81.94	50,61.28	(-)1.57
106 Civil Defence		0.38	0.74	(-)48.65
108 Marriage Fees		2,32.91	5,43.02	(-)57.11
110 Fees for Government Audit		15,58.16	10,66.64	(+)46.08
115 Receipts from Guest Houses, Government Hostels etc.		3,40.54	3,34.79	(+)1.72
800 Other Receipts		61,58.29	32,23.71	(+)91.03
900 Deduct - Refunds		-1,12.52	-63.09	(+)78.35
Total - 60		1,31,85.75	1,02,25.72	(+)28.95
Total (0070)		1,65,84.67	1,33,45.51	(+)24.27

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - concld.			
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits-			
<i>01 Civil-</i>			
101 Subscriptions and Contributions	32,13.55	26,32.01	(+)22.09
Total - 01	32,13.55	26,32.01	(+)22.09
Total (0071)	32,13.55	26,32.01	(+)22.09
0075 Miscellaneous General Services-			
101 Unclaimed Deposits	75,74.62 ^a	67,02.42	(+)13.01
103 State Lotteries	56,18.61	77,54.32	(-)27.54
105 Sale of Land and Property	..	19,03.25	(-)100.00
108 Guarantee Fees	28,35.45	32,53.26	(-)12.84
800 Other Receipts	13,47,45.84	29,31,66.65	(-)54.04
900 Deduct- Refunds	-28,77.49	-99,72.17	(-)71.14
Total (0075)	14,78,97.03	30,28,07.73	(-)51.16
Total (i) General Services	18,36,37.03	33,81,79.00	(-)45.70
(ii) Social Services-			
0202 Education, Sports, Art and Culture-			
<i>01 General Education-</i>			
101 Elementary Education	48.08	2,18.85	(-)78.03
102 Secondary Education	13,56.74	15,83.19	(-)14.30
103 University and Higher Education	1,41.80	6,53.24	(-)78.29
104 Adult Education	0.51	0.03	(+)1600.00

^a Represents notional adjustments on account of Lapsed/ Unclaimed Deposits.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(ii) Social Services - contd.				
0202 Education, Sports, Art and Culture -				
<i>01 General Education-</i>				
105 Languages Development		21.38	21.20	(+)0.85
600 General		31.67	11.26	(+181.26
Total - 01		16,00.18	24,87.77	(-)35.68
<i>02 Technical Education-</i>				
101 Tuitions and other fees		14,11.12	8,73.90	(+)61.47
800 Other Receipts		95.33	8,26.90	(-)88.47
Total - 02		15,06.45	17,00.80	(-)11.43
<i>03 Sports and Youth Services-</i>				
101 Physical Education - Sports and Youth Welfare		11.10	6.05	(+)83.47
800 Other Receipts		28.20	72.62	(-)61.17
Total - 03		39.30	78.67	(-)50.04
<i>04 Art and Culture -</i>				
101 Archives and Museums		7.28	20.92	(-)65.20
102 Public Libraries		32.75	8.50	(+285.29
800 Other Receipts		10,00.61	52,92.28	(-)81.09
Total - 04		10,40.64	53,21.70	(-)80.45
Total (0202)		41,86.57	95,88.94	(-)56.34
0210 Medical and Public Health-				
<i>01 Urban Health Services-</i>				
020 Receipts from Patients for hospital and dispensary services		14,04.67	11,75.76	(+)19.47

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
	1	2	3	4
		(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(ii) Social Services - contd.				
0210 Medical and Public Health -				
<i>01 Urban Health Services-</i>				
101 Receipts from Employees State Insurance Scheme		1,69,72.98	34,83.59	(+387.23)
104 Medical Store Deposits		97.04	1,10.50	(-)12.18
800 Other Receipts		2,42.57	2,67.11	(-)9.19
900 Deduct - Refunds		-0.54	-0.66	(-)18.18
Total - 01		1,87,16.72	50,36.30	(+271.64)
<i>02 Rural Health Services-</i>				
101 Receipts/contributions from patients and others		52.42	55.86	(-)6.16
800 Other Receipts		24.78	23.90	(+)3.68
Total - 02		77.20	79.76	(-)3.21
<i>03 Medical Education, Training and Research -</i>				
101 Ayurveda		72.40	43.13	(+)67.86
102 Homeopathy		5.08	9.70	(-)47.63
103 Unani		23.22	27.11	(-)14.35
104 Siddha		0.98	0.83	(+)18.07
105 Allopathy		28,58.80	22,19.58	(+)28.80
200 Other Systems		1.97	0.33	(+)496.97
Total - 03		29,62.45	23,00.68	(+)28.76
<i>04 Public Health-</i>				
104 Fees and Fines etc.		8,18.05	6,71.29	(+)21.86
105 Receipts from Public Health Laboratories		21.83	8.47	(+)157.73

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Actuals	Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17		
	1	2			3	4
			(₹ in lakh)	
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(ii) Social Services - contd.				
0210 Medical and Public Health -				
<i>04 Public Health-</i>				
501 Services and Service Fees		9.77	0.91	(+973.63)
800 Other Receipts		5.78	43.27	(-86.64)
Total - 04		8,55.43	7,23.94	(+18.16)
<i>80 General-</i>				
800 Other Receipts		27,22.69	54,06.17	(-49.64)
Total - 80		27,22.69	54,06.17	(-49.64)
Total (0210)		2,53,34.49	1,35,46.85	(+87.01)
0211 Family Welfare-				
800 Other Receipts		3.62	0.81	(+346.91)
Total (0211)		3.62	0.81	(+346.91)
0215 Water Supply and Sanitation-				
<i>01 Water Supply-</i>				
102 Receipts from Rural Water Supply Schemes		42.86	23.37	(+83.40)
103 Receipts from Urban Water Supply Schemes		4.30	3.84	(+11.98)
104 Fees, Fines etc.		1,26.41	1,52.80	(-17.27)
800 Other Receipts		36.34	3,43.17	(-89.41)
900 Deduct - Refunds		-1,97.00	..	(+100.00)
Total - 01		12.91	5,23.18	(-97.53)
<i>02 Sewerage and Sanitation-</i>				
103 Receipts from Sewerage Schemes		0.13	0.68	(-80.88)
800 Other Receipts		1.20	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
	1	2	3	4
		(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(ii) Social Services - contd.				
Total - 02		1.33	0.68	(+)95.59
Total (0215)		14.24	5,23.86	(-)97.28
0216 Housing-				
<i>01 Government Residential Buildings-</i>				
106 General Pool accommodation		5,66.67	5,19.19	(+)9.15
800 Other Receipts		0.34	0.18	(+)88.89
Total - 01		5,67.01	5,19.37	(+)9.17
<i>02 Urban Housing-</i>				
800 Other Receipts		0.47	0.25	(+)88.00
Total - 02		0.47	0.25	(+)88.00
<i>03 Rural Housing-</i>				
800 Other Receipts		..	0.04	(-)100.00
Total - 03		..	0.04	(-)100.00
Total (0216)		5,67.48	5,19.66	(+)9.20
0217 Urban Development-				
<i>02 National Capital Region-</i>				
800 Other Receipts		40.80	62.65	(-)34.88
Total - 02		40.80	62.65	(-)34.88
<i>60 Other Urban Development Schemes-</i>				
191 Receipts from Municipalities etc.		1,75.14	1,34.17	(+)30.54
800 Other Receipts		70,26.99	93,92.13	(-)25.18

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0217 Urban Development-			
60 <i>Other Urban Development Schemes-</i>			
Total - 60	72,02.13	95,26.30	(-)24.40
Total (0217)	72,42.93	95,88.95	(-)24.47
0220 Information and Publicity-			
01 <i>Films-</i>			
103 Receipts from Cinematographic Rules	1.20	..	(+) 100.00
800 Other Receipts	0.85	4.21	(-)79.81
Total - 01	2.05	4.21	(-)51.31
60 <i>Others -</i>			
800 Other Receipts	57.14	1,07.13	(-)46.66
Total - 60	57.14	1,07.13	(-)46.66
Total (0220)	59.19	1,11.34	(-)46.84
0230 Labour and Employment-			
101 Receipts under Labour Laws	11.63	9.16	(+)26.97
102 Fees from Registration of Trade Unions	2.83	3.66	(-)22.68
103 Fees for Inspection of Steam Boilers	3,29.40	3,37.62	(-)2.43
104 Fees realised under Factory's Act	6,70.35	6,28.27	(+)6.70
106 Fees under Contract Labour (Regulation and Abolition Rules)	57.24	65.68	(-)12.85
800 Other Receipts	6,73.65	9,49.01	(-)29.02
Total (0230)	17,45.10	19,93.40	(-)12.46

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
	1	2	3	4
	(₹ in lakh)			
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(ii) Social Services - contd.				
0235 Social Security and Welfare-				
<i>01 Rehabilitation-</i>				
102 Relief and Rehabilitation of Displaced Persons and Repatriates		17.51	68.21	(-)/74.33
200 Other Rehabilitation Schemes		6,63.21	4,79.36	(+)/38.35
800 Other Receipts		9,38.15	8,20.11	(+)/14.39
Total - 01		16,18.87	13,67.68	(+)/18.37
<i>60 Other Social Security and Welfare Programmes-</i>				
800 Other Receipts		90,43.14	41,11.00	(+)/119.97
Total - 60		90,43.14	41,11.00	(+)/119.97
Total (0235)		1,06,62.01	54,78.68	(+)/94.61
0250 Other Social Services-				
101 Nutrition		10.49	0.48	(+)/2085.42
102 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		6,81.88	2,29.36	(+)/197.30
800 Other Receipts		30.09	37.60	(-)/19.97
Total (0250)		7,22.46	2,67.44	(+)/170.14
Total (ii) Social Services		5,05,38.09	4,16,19.93	(+)/21.43
(iii) Economic Services				
0401 Crop Husbandry-				
103 Seeds		57.00	9.54	(+)/497.48
104 Receipts from Agricultural Farms		68.18	36.41	(+)/87.26
105 Sale of manures and fertilisers		18.64	6.77	(+)/175.33
107 Receipts from Plant Protection Services		64.39	22.81	(+)/182.29

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(iii) Economic Services - contd.				
0401 Crop Husbandry-				
108 Receipts from Commercial crops		2,50.42	3,77.77	(-)33.71
119 Receipts from Horticulture and Vegetable Crops		1,13.06	2,36.50	(-)52.19
800 Other Receipts		2,48.87	3,52.24	(-)29.35
900 Deduct - Refunds		-0.13	..	(-) 100.00
Total (0401)		8,20.43	10,42.04	(-) 21.27
0403 Animal Husbandry -				
102 Receipts from Cattle and Buffalo Development		2,57.50	2,32.59	(+)10.71
103 Receipts from Poultry Development		0.50	1.37	(-) 63.50
104 Receipts from Sheep and Wool Development		4.72	3.81	(+)23.88
105 Receipts from Piggery Development		51.80	50.42	(+)2.74
106 Receipts from Fodder and Feed Development		6.47	9.74	(-)33.57
501 Services and Service Fees		3,25.98	3,36.40	(-)3.10
800 Other Receipts		1,86.27	1,92.04	(-)3.00
900 Deduct - Refunds		..	-5.39	(-)100.00
Total (0403)		8,33.24	8,20.98	(+)1.49
0404 Dairy Development-				
800 Other Receipts		2.28	3.15	(-)27.62
Total (0404)		2.28	3.15	(-)27.62
0405 Fisheries-				
011 Rents		1.80	1.77	(+)1.69
102 Licence Fees, Fines etc.		3.50	2.95	(+)18.64

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17	
	1	2	3
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0405 Fisheries-			
501 Services and Service Fees	2.09	1.95	(+) 7.18
800 Other Receipts	1.22	1.52	(-) 19.74
Total (0405)	8.61	8.19	(+) 5.13
0406 Forestry and Wild Life -			
<i>01 Forestry-</i>			
101 Sale of Timber and other Forest Produce	17,62.71	33.05	(+) 5233.46
102 Receipts from Social and Farm Forestries	2,5,02.17	4.49	(+) 55627.62
103 Receipts from Environmental Forestry	..	0.21	(-) 100.00
800 Other Receipts	6,01.63	20,54.37	(-) 70.71
Total - 01	48,66.51	20,92.12	(+) 132.61
Total (0406)	48,66.51	20,92.12	(+) 132.61
0408 Food Storage and Warehousing-			
800 Other Receipts	..	39.75	(-) 100.00
Total (0408)	..	39.75	(-) 100.00
0425 Co-operation-			
101 Audit Fees	2,61.45	3,05.74	(-) 14.49
800 Other Receipts	20.64	31.39	(-) 34.25
900 Deduct - Refunds	..	-0.12	(-) 100.00
Total (0425)	2,82.09	3,37.01	(-) 16.30
0435 Other Agricultural Programmes-			
102 Fees for quality control grading of Agricultural products	1.25	1.38	(-) 9.42

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
		(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(iii) Economic Services - contd.				
0435 Other Agricultural Programmes-				
104 Soil and Water Conservation		18.63	15.95	(+) 16.80
800 Other Receipts		7,43.15	16,52.41	(-) 55.03
900 Deduct - Refunds		-30.63	-1,64.63	(-) 81.39
Total (0435)		7,32.40	15,05.11	(-) 51.34
0515 Other Rural Development Programmes -				
101 Receipts under Panchayati Raj Acts		1.94	0.80	(+) 142.50
102 Receipts from Community Development Projects		1.56	0.02	(+) 7700.00
800 Other Receipts		4,46.22	3,17.38	(+) 40.59
Total (0515)		4,49.72	3,18.20	(+) 41.33
0700 Major Irrigation-				
<i>01 Sirhind Canal System-(Commercial)-</i>				
101 Sale of Water for Irrigation Purposes		94.80	26,11.75	(-) 96.37
102 Sale of Water for Domestic Purposes		2,86.79	1,85.33	(+) 54.75
103 Sale of Water for Other Purposes		4,32.44	3,96.05	(+) 9.19
106 Water Power		4,32.82	3,87.63	(+) 11.66
800 Other Receipts		48,58.87	52,43.54	(-) 7.34
900 Deduct - Refunds		-3.95	-0.19	(+) 1978.95
Total - 01		61,01.77	88,24.11	(-) 30.85
<i>07 Upper Bari Doab Canal System-(Commercial)-</i>				
101 Sale of Water for Irrigation Purposes		2.65	..	(+) 100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0700 Major Irrigation -			
Total - 07	2.65	..	(+100.00)
<i>10 Banur Canal System-(Commercial)</i>			
101 Sale of Water for Irrigation Purposes	0.18	..	(+100.00)
Total-10	0.18	..	(+100.00)
<i>11 Shah Nahar Canal System-(Commercial)</i>			
101 Sale of Water for Irrigation Purposes	0.69	..	(+100.00)
Total-11	0.69	..	(+100.00)
<i>16 Sirhind Feeder Project-(Commercial)</i>			
101 Sale of Water for Irrigation Purposes	0.30	..	(+100.00)
Total-16	0.30	..	(+100.00)
<i>80 General-</i>			
800 Other Receipts	3,18.29	2,50.89	(+)26.86
Total - 80	3,18.29	2,50.89	(+)26.86
Total (0700)	64,23.88	90,75.00	(-)29.21
0701 Medium Irrigation-			
<i>80 General-</i>			
800 Other Receipts	7,13.57	2,86.05	(+)149.46
Total - 80	7,13.57	2,86.05	(+)149.46
Total (0701)	7,13.57	2,86.05	(+)149.46
0702 Minor Irrigation-			
<i>02 Ground Water-</i>			
101 Receipts from tube wells	1.09	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account		Percentage Increase (+)/ Decrease (-)
	Actuals		
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0702 Minor Irrigation-			
02 <i>Ground Water-</i>			
800 Other Receipts	0.06	0.09	(-33.33)
Total - 02	1.15	0.09	(+1177.78)
03 <i>Command Area Development</i>			
800 Other Receipts	0.37	..	(+100.00)
Total -03	0.37	..	(+100.00)
80 <i>General-</i>			
800 Other Receipts	0.58	2.74	(-78.83)
900 Deduct Refund	..	-0.02	(-100.00)
Total - 80	0.58	2.72	(-78.68)
Total (0702)	2.10	2.81	(-25.27)
0851 Village and Small Industries-			
101 Industrial Estates	70.86	20.05	(+253.42)
102 Small Scale Industries	4.54	37.94	(-88.03)
104 Handicrafts Industries	..	0.46	(-100.00)
107 Sericulture Industries	4.95	4.10	(+20.73)
800 Other Receipts	2.28	10.79	(-78.87)
Total (0851)	82.63	73.34	(+12.67)
0852 Industries-			
80 <i>General-</i>			
800 Other Receipts	..	6.15.33	(-100.00)
Total - 80	..	6,15.33	(-100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non-Tax Revenue - contd.				
(c) Other Non-Tax Revenue - contd.				
(iii) Economic Services - contd.				
Total (0852)		..	6,15.33	(-100.00)
0853 Non - Ferrous Mining and Metallurgical Industries-				
101 Geological Survey of India		4.50	..	(+100.00)
102 Mineral concession fees, rents and royalties		1,22,34.62	42,07.69	(+190.77)
800 Other Receipts		0.68	0.40	(+70.00)
900 Deduct - Refunds		-0.17	..	(+100.00)
Total (0853)		1,22,39.63	42,08.09	(+190.86)
1053 Civil Aviation-				
800 Other Receipts		0.07	0.20	(-65.00)
Total (1053)		0.07	0.20	(-65.00)
1054 Roads and Bridges-				
800 Other Receipts		1,26.25	2.52	(+4909.92)
Total (1054)		1,26.25	2.52	(+4909.92)
1055 Road Transport-				
201 Government Transport Services-Punjab Roadways		1,58,69.46	2,13,83.80	(-25.79)
800 Other Receipts		..	5.29	(-100.00)
Total (1055)		1,58,69.46	2,13,89.09	(-25.81)
1275 Other Communication Services-				
800 Other Receipts		0.01	0.01	..
Total (1275)		0.01	0.01	..
1452 Tourism-				
800 Other Receipts		..	4,72.97	(-100.00)
Total (1452)		..	4,72.97	(-100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
B. Non-Tax Revenue - conclud.				
(c) Other Non-Tax Revenue - conclud.				
(iii) Economic Services - conclud.				
1456 Civil Supplies-				
800 Other Receipts		1,01,84.08	7,61,89.69	(-86.63)
900 Deduct - Refunds		-3.98	-4,39,19.84	(-99.99)
Total (1456)		1,01,80.10	3,22,69.85	(-68.45)
1475 Other General Economic Services-				
102 Patent Fees		0.11	2.38	(-95.38)
105 Regulation of Joint Stock Companies		3.61	0.22	(+1540.91)
106 Fees for stamping weights and measures		13,46.71	12,07.95	(+111.49)
200 Regulation of other business undertakings		2,73.69	1,02.30	(+167.54)
800 Other Receipts		14,67.40	8,78.02	(+67.13)
Total (1475)		30,91.52	21,90.87	(+41.11)
Total (iii) Economic Services		5,67,24.50	7,67,52.68	(-26.09)
Total (c) Other Non-Tax Revenue		29,08,99.62	45,65,51.61	(-36.28)
Total - B. Non-Tax Revenue		43,18,38.58	58,63,20.32	(-26.35)
C. Grants-in-aid and Contributions-				
1601 Grants-in-aid from Central Government-				
<i>01 Non-Plan Grants-</i>				
104 Grants under the proviso to Article 275(1) of the Constitution		..	10,22,81.33	(-100.00)
107 Relief and Rehabilitation of Displaced persons and repatriates		..	10,25.00	(-100.00)
109 Grants towards Contribution to State Disaster Response Fund		..	3,06,75.00	(-100.00)
111 Police - Other Grants		..	0.02	(-100.00)
112 Police - Modernisation of Police Force		..	25,55.00	(-100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
C. Grants-in-aid and Contributions-contd.				
1601 Grants-in-aid from Central Government-				
<i>01 Non-Plan Grants-</i>				
116 Grants to Cover up Gap in Resources		..	2,38,73.00	(-)100.00
800 Other Grants		..	6,25.09	(-)100.00
Total - 01		..	16,10,34.44	(-100.00)
<i>02 Grants for State/Union Territory Plan Schemes -</i>				
101 Block Grants -				
Special Central Assistance-Border Area Development Programme		..	27,98.25	(-)100.00
Total (101)		..	27,98.25	(-)100.00
105 Grants for Central Road Fund		..	71,30.00	(-)100.00
106 Crop Husbandry		..	1,83,90.50	(-)100.00
107 Other Rural Development Programmes		..	31,04.39	(-)100.00
108 Rural Employment Guarantee Scheme		..	87,72.78	(-)100.00
109 District and Other Roads - Pradhan Mantri Gram Sadak Yojana		..	2,75,66.00	(-)100.00
110 Elementary Education		..	2,74,44.13	(-)100.00
111 Secondary Education		..	43,37.39	(-)100.00
112 Social Welfare - Child Welfare		..	1,10,84.91	(-)100.00
116 Self Employment Programme - National Rural Livelihood Mission		..	9,55.23	(-)100.00
117 Family Welfare Direction and Administration		..	49,29.14	(-)100.00
118 Family Welfare - Reproductive and Child Health Flexible Pool		..	1,13,60.00	(-)100.00
127 Elementary Education - Teacher Training		..	10,24.22	(-)100.00
128 Social Welfare-Welfare of Aged, Infirm and Destitute		..	30,62.85	(-)100.00
130 Animal Husbandry - Veterinary Services and Animal Health		..	13,45.42	(-)100.00
131 Prevention and Control of Diseases		..	73,07.34	(-)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3		4
	1	(₹ in lakh)		
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
02 <i>Grants for State/Union Territory Plan Schemes -</i>				
132 Medical Education, Training and Research Allopathy		..	8,04.00	(-)100.00
133 Urban Health Services - Other Systems of Medicine		..	10,28.30	(-)100.00
140 Rural Housing		..	31,98.01	(-)100.00
142 Welfare of Backward Classes-Education		..	24,77.39	(-)100.00
144 Sewerage and Sanitation-Sanitation Services		..	94,38.62	(-)100.00
147 Shyama Prasad Mukherji Rurban Mission		..	12,55.00	(-)100.00
148 Environmental Forestry and Wildlife		..	1.83	(-)100.00
149 Pradhan Mantri Krishi Sinchai Yojana		..	47,96.04	(-)100.00
789 Special Component Plan for Scheduled Castes		..	8,79,82.27	(-)100.00
796 Tribal Area Sub-Plan		..	7,19.57	(-)100.00
Total - 02		..	25,23,13.58	(-)100.00
03 <i>Grants for Central Plan Schemes-</i>				
155 Social Welfare - Welfare of Handicapped		..	5.60	(-)100.00
159 Crop Husbandry - Agricultural Economics and Statistics		..	23.34	(-)100.00
165 Animal Husbandry - Cattle and Buffalo Development		..	1,00.00	(-)100.00
166 Fisheries - Inland Fisheries		..	8,39.00	(-)100.00
204 Minor Irrigation - Development		..	9.67	(-)100.00
222 Women's Welfare		..	14,03.80	(-)100.00
223 National Career Service Project		..	84.00	(-)100.00
789 Special Component Plan for Scheduled Castes		..	53,99.94	(-)100.00
Total - 03		..	78,65.35	(-)100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3	
	1			4
		(₹ in lakh)		
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
<i>04 Grants for Centrally Sponsored Plan Schemes-</i>				
128 General Education - Other Grants		..	14,55.86	(-100.00)
131 Technical Education - Polytechnic		..	4,41.32	(-100.00)
135 Other Urban Development Scheme-Other Grants		..	4,03,75.81	(-100.00)
137 Sewerage and Sanitation - Sanitation Services		..	10,46.00	(-100.00)
220 Administration of Justice (Other Grants)		..	48,00.00	(-100.00)
224 Urban Housing - Other Grants		..	68,59.83	(-100.00)
225 Police - Other Grants		..	7,40.33	(-100.00)
789 Special Component Plan for Scheduled Castes		..	7,40.95	(-100.00)
796 Tribal Area Sub-Plan		..	1,83.62	(-100.00)
800 Other Grants		..	0.57	(-100.00)
900 Deduct - Refunds		-62.74	-2,75.23	(-77.21)
Total - 04		-62.74	5,63,69.06	(-100.11)
<i>06 Centrally Sponsored Schemes-</i>				
101 Central Assistance/Share				
(1) Mahatma Gandhi National Rural Employment Guarantee Programme (9178)	Normal	1,41,92.66	..	(+100.00)
(2) Urban Rejuvenation Mission : AMRUT - Atal Mission for Rejuvenation and Urban Transformation and Smart Cities Mission - Mission for Development for 100 Smart Cities (9478)	Normal	54,00.00	..	(+100.00)
(3) National Education Mission - Sarva Shiksha Abhiyan (9164)	Normal	1,77,98.96	..	(+100.00)
	SCSP	1,19,80.24	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3	
	1	2		4
		(₹ in lakh)		
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
<i>06 Centrally Sponsored Schemes-</i>				
101 Central Assistance/Share				
(4) National Livelihood Mission - Ajeevika - National Rural Livelihood Mission (9181)	Normal	9,89.87	..	(+100.00
	SCSP	1,66.25	..	(+100.00
	TSP	1,20.39	..	(+100.00
(5) Pradhan Mantri Awas Yojana (PMAY) - Rural (9180)	Normal	6,77.79	..	(+100.00
	SCSP	9,24.27	..	(+100.00
(6) Jobs and Skill Development - Pradhan Mantri Kaushal Vikas Yojana (3212)	Normal	19,95.48	..	(+100.00
	SCSP	4,27.60	..	(+100.00
	TSP	2,16.44	..	(+100.00
(7) National Programme of Mid Day Meal in Schools (9165)	Normal	89,43.71	..	(+100.00
	SCSP	53,81.14	..	(+100.00
	TSP	5.74	..	(+100.00
(8) Swachh Bharat Mission (SBM) - Rural (9151)	Normal	1,39,06.33	..	(+100.00
	SCSP	1,44,41.28	..	(+100.00
(9) National Rural Drinking Water Mission (9150)	Normal	1,22,28.70	..	(+100.00
	SCSP	51,00.09	..	(+100.00
(10) White Revolution - Livestock Health and Disease Control (9979)	Normal	7,77.30	..	(+100.00
	SCSP	1,58.70	..	(+100.00
(11) National Health Mission (NHM) - Human Resources for Health and Medical Education (9157)	Normal	25,40.00	..	(+100.00
	SCSP	7,26.00	..	(+100.00
	TSP	3,94.00	..	(+100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3	
	1	(₹ in lakh)		4
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
<i>Centrally Sponsored Schemes-</i>				
101 Central Assistance/Share				
(12) National Health Mission (NHM) - National AYUSH Mission (9158)	Normal	12,49.76	..	(+100.00
	SCSP	98.90	..	(+100.00
(13) Environment, Forestry and Wildlife - National Mission for a Green India (0257)	Normal	75.00	..	(+100.00
(14) Green Revolution - Agriculture Mechanisation (9505)	Normal	27,16.00	..	(+100.00
	SCSP	21,34.00	..	(+100.00
(15) Umbrella Programme for Development of Other Vulnerable Groups - Schemes for Backward Classes (9494)	Normal	14,40.00	..	(+100.00
(16) Green Revolution - National Mission on Horticulture (9120)	Normal	10,65.00	..	(+100.00
	SCSP	4,35.00	..	(+100.00
(17) National Education Mission - Rashtriya Uchhatar Shiksha Abhiyan (9170)	Normal	26,04.00	..	(+100.00
	SCSP	5,04.00	..	(+100.00
	TSP	2,52.00	..	(+100.00
(18) Integrated Child Development Services - Anganwadi Services (9281)	Normal	1,71,60.33	..	(+100.00
(19) Urban Rejuvenation Mission : AMRUT - Atal Mission for Rejuvenation and Urban Transformation and Smart Cities Mission - Urban Rejuvenation Mission - 500 Cities (9556)	SCSP	30,08.13	..	(+100.00
	Normal	26,82.60	..	(+100.00
(20) National Health Mission (NHM) - National Rural Health Mission (9156)	Normal	2,45,20.09	..	(+100.00
	SCSP	1,44,18.26	..	(+100.00
	TSP	1,27.68	..	(+100.00

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17	
1	2	3	4
	(₹ in lakh)		
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>06 Centrally Sponsored Schemes-</i>			
101 Central Assistance/Share			
(21) Green Revolution - National Food Security Mission (9140)	Normal	3,85.70	..
	SCSP	1,56.79	..
(22) National Education Mission - Rashtriya Madhyamik Shiksha Abhiyan (9166)	Normal	41,26.16	..
	SCSP	23,92.32	..
(23) National Livelihood Mission - Ajeevika - National Urban Livelihood Mission (2000)	Normal	7,29.86	..
	SCSP	2,51.85	..
	TSP	25.69	..
(24) Infrastructure Facilities for Judiciary (9174)	Normal	50,00.00	..
(25) Shyama Prasad Mukherjee Rurban Mission (2049)	Normal	27,35.00	..
(26) Mission for Empowerment and Protection for Women - Swadhar Greh (9445)	Normal	10.82	..
(27) Green Revolution - Paramparagat Krishi Vikas Yojana (9422)	Normal	2,86.95	..
	SCSP	1,41.33	..
(28) Environment, Forestry and Wildlife - National River Conservation Programme (9152)	Normal	50,00.00	..
(29) Green Revolution - Sub-Missions on Agriculture Extension (9144)	Normal	9,84.20	..
	SCSP	8,11.73	..
(30) Blue Revolution (3037)	Normal	4,65.35	..
(31) Green Revolution - Rashtriya Krishi Vikas Yojana (9145)	Normal	1,16,50.00	..
	SCSP	14,92.00	..
(32) Border Area Development Programme (9161)	Normal	28,00.00	..
(33) Pradhan Mantri Gram Sadak Yojana (9179)	Normal	3,39,15.00	..

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3	
	1	(₹ in lakh)		4
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government -				
<i>06 Centrally Sponsored Schemes-</i>				
101 Central Assistance/Share				
(34) Pradhan Mantri Awas Yojana (PMAY) - Urban (1989)	Normal	0.59	..	(+100.00)
(35) Green Revolution - National Project on Soil Health and Fertility (9503)	Normal	2,46.76	..	(+100.00)
(36) Pradhan Mantri Krishi Sinchayee Yojana - Irrigation Census (2027)	Normal	18.57	..	(+100.00)
(37) Modernisation of Police Forces (3194)	Normal	22,45.88	..	(+100.00)
(38) National Education Mission - Teachers Training and Adult Education (1903)	Normal	9,43.20	..	(+100.00)
(39) Jobs and Skill Development - Employment Generation Schemes - Community Development through Polytechnics (3574)	Normal	65.10	..	(+100.00)
(40) Umbrella Programme for Development of Other Vulnerable Groups - Schemes for Differently Aabled Persons - Scheme for implementation of the Rights of Persons with Disabilities Act, 2016 (0970)	SCSP	12.60	..	(+100.00)
(41) Integrated Child Development Services - National Nutrition Mission (1202)	TSP	6.30	..	(+100.00)
(42) Integrated Child Development Services - Maternity Benefit Programme (3534)	Normal	64.59	..	(+100.00)
(43) Integrated Child Development Services - Scheme for Adolescent Girls (9200)	Normal	8,19.51	..	(+100.00)
(44) Integrated Child Development Services - Child Protection Scheme and Scheme for welfare of working children in need of care and protection (9227)	Normal	3,71.24	..	(+100.00)
(45) Pradhan Mantri Krishi Sinchayee Yojana - Accelerated Irrigation Benefit Programme	Normal	25.45	..	(+100.00)
(46) Umbrella Scheme for Development of Schedule Castes - Civil Rights, Educational empowerment, Infrastructure Development, Livelihoods - Post-Matric Scholarship for SC students (2063)	SCSP	15.15	..	(+100.00)
(47) Pradhan Mantri Krishi Sinchayee Yojana - Accelerated Irrigation Benefit Programme	Normal	1,43.24	..	(+100.00)
(48) Pradhan Mantri Krishi Sinchayee Yojana - Accelerated Irrigation Benefit Programme	Normal	51.39	..	(+100.00)
(49) Pradhan Mantri Krishi Sinchayee Yojana - Accelerated Irrigation Benefit Programme	Normal	5,24.60	..	(+100.00)
(50) Pradhan Mantri Krishi Sinchayee Yojana - Accelerated Irrigation Benefit Programme	SCSP	1,15,73.21	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17	
1	2	3	4
(₹ in lakh)			
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>06 Centrally Sponsored Schemes-</i>			
101 Central Assistance/Share			
(48) National Health Mission (NHM) - National Urban Health Mission (0416)	4,67.81	..	(+100.00)
(49) Umbrella Scheme for Development of Schedule Castes - Special Assistance - State Scheduled Casters Development Corporations (9185)	5,78.72	..	(+100.00)
(50) Umbrella Scheme for Development of Scheduled Castes - Infrastructure Development - Pradhan Mantri Adarsh Gram Yojana for Scheduled Castes (9191)	5,00.00	..	(+100.00)
(51) Umbrella Scheme for Development of Schedule Castes - Civil Rights, Educational empowerment, Infrastructure Development, Livelihoods - Pre-Matric Scholarship for SC students (9492)	16,10.00	..	(+100.00)
(52) Green Revolution-Integrated Scheme of Agriculture Census and Statistics (9005)	18,43.00	..	(+100.00)
(53) Swachh Bharat Mission (SBM) - Urban (9757)	33.50	..	(+100.00)
(54) Green India Mission - National Afforestation Programme (9153)	1,26,33.40	..	(+100.00)
(55) Pradhan Mantri Krishi Sinchai Yojana - Integrated Watershed Development Programme (9183)	5,53.16	..	(+100.00)
(56) Pradhan Mantri Krishi Sinchai Yojana - River Management Activities and Works related to Border Areas (2053)	68.57	..	(+100.00)
(57) Umbrella Scheme for Development of Scheduled Castes - Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods - Strengthening of Machinery for enforcement of Protection of Civil Rights Acts (9488)	6,68.00	..	(+100.00)
	1,28.00	..	(+100.00)
	7,47.25	..	(+100.00)
	1,00.00	..	(+100.00)
Total (101)	30,44,03.23	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

	Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
		2	3	
	1	(₹ in lakh)		4
C. Grants-in-aid and Contributions - contd.				
1601 Grants-in-aid from Central Government - Centrally Sponsored Schemes-				
102 Externally Aided Projects - Grants for Centrally Sponsored Schemes				
(1) National Urban Health Mission	Normal	11,76.00	..	(+100.00)
(2) National Rural Health Mission	SCSP	16,03.71	..	(+100.00)
(3) National Education Mission - Sarv Shiksha Abhiyan	Normal	18,85.80	..	(+100.00)
Total (102)		46,65.51	..	(+100.00)
106 Sports and Youth Services		30.78	..	(+100.00)
800 Other Grants		5,13.99	..	(+100.00)
Total - 06		30,96,13.51	..	(+100.00)
07 Finance Commission Grants-				
103 Grants for Urban Local Bodies (2085)		1,52,22.66	..	(+100.00)
104 Grants-in-aid for State Disaster Response Fund (3156)		2,03,46.50	..	(+100.00)
Total - 07		3,55,69.16	..	(+100.00)
08 Other Transfer/Grants to States/Union Territories with Legislatures-				
108 Grants From Central Road Fund		55,65.00	..	(+100.00)
110 Grants to cover gap in resources		34,93.44	..	(+100.00)
113 Special Assistance				
(1) Training of Community Volunteers in Disaster Response (Aapda Mitra) (2040)		22.70	..	(+100.00)
(2) Schemes financed from Nirbhaya Fund		2,54.53	..	(+100.00)
(3) Civil Defence - ITBP Deployment in State		1,07.56	..	(+100.00)
(4) Registration and Surveillance of Foreigners		1,36.73	..	(+100.00)
(5) Central Assistance to States/UTs for meeting expenditure on Intra-State Movement, Handling of Foodgrains and FPS Dealers Margin under NFSA		67,00.96	..	(+100.00)
Total (113)		72,22.48	..	(+100.00)

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2017-18	2016-17	
1	2	3	4
(₹ in lakh)			
C. Grants-in-aid and Contributions - conold.			
1601 Grants-in-aid from Central Government -			
<i>08 Other Transfer/Grants to States/Union Territories with Legislatures-</i>			
114 Compensation for loss of revenue arising out of implementation of GST	40,37,00.00	..	(+100.00)
Total - 08	41,99,80.92	..	(+100.00)
Total (1601)	76,51,00.85	47,75,82.43	(+60.20)
Total - C. Grants-in-aid and Contributions	76,51,00.85	47,75,82.43	(+60.20)
Total - Receipt Heads (Revenue Account)	5,30,09,58.09	4,79,85,41.80	(+10.47)
Receipt Heads (Capital Account)			
4000 Miscellaneous Capital Receipts-			
<i>01 Civil-</i>			
105 Retirement of Capital/Disinvestment of Cooperative Societies/Banks	12.46	40.79	(-) 69.45
Total - 01	12.46	40.79	(-) 69.45
Total (4000)	12.46	40.79	(-) 69.45
Total - Receipt Heads (Capital Account)	12.46	40.79	(-) 69.45
Total - Receipts	5,30,09,70.55	4,79,85,82.59	(+) 10.47

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - contd.

Revenue Receipts - There was a net increase of ₹ 50,24,16.29 lakh in the Revenue Receipts from ₹ 4,79,85,41.80 lakh in 2016-17 to ₹ 5,30,09,58.09 lakh in 2017-18 resulting in increase of 10.47 per cent over previous year. The overall increase is the result of prominent increase under the following heads of account :-

Head of Account	Increase	Main Reasons
1	2	3
(₹ in lakh)		
0039	7,29,67.42	The overall increase under this head works out to 16.56 per cent over previous year's receipts. It is mainly due to increase of 17.19 per cent under 'Country Spirits'.
0021	6,04,71.00	The overall increase under this head works out to 28.23 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0041	3,63,07.89	The overall increase under this head works out to 23.45 per cent over previous year's receipts. It is mainly due to increase of 53.27 per cent in 'Receipts under the State Motor Vehicles Taxation Acts'.
0020	1,70,74.00	The overall increase under this head works out to 5.54 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0210	1,17,87.64	The overall increase under this head works out to 87.01 per cent over previous year's receipts. It is mainly due to increase of 387.23 per cent under 'Receipts from Employees State Insurance Scheme under Sub Major Head - Urban Health Services'.
0049	1,11,13.90	The overall increase under this head works out to 8.59 per cent over previous year's receipts. It is mainly due to increase of 19.09 per cent under 'Interest from Public Sector and Other Undertakings'.
0030	91,51.76	The overall increase under this head works out to 4.48 per cent over previous year's receipts. It is mainly due to increase of 25.97 per cent under 'Fees for Registering Documents under Sub Major Head - Registration Fees'.
0853	80,31.54	The overall increase under this head works out to 190.86 per cent over previous year's receipts. It is mainly due to increase of 190.77 per cent under 'Mineral concession fees, rents and royalties'.
0043	60,05.99	The overall increase under this head works out to 3.01 per cent over previous year's receipts. It is mainly due to increase of 3.16 per cent under 'Taxes on consumption and sale of Electricity'.
0235	51,83.33	The overall increase under this head works out to 94.61 per cent over previous year's receipts. It is mainly due to increase of 119.97 per cent under 'Other Receipts under Sub Major Head - Other Social Security and Welfare Programmes'.
0070	32,39.16	The overall increase under this head works out to 24.27 per cent over previous year's receipts. It is mainly due to increase of 91.03 per cent under 'Other Receipts under Sub Major Head - Other Services'.

14. DETAILED STATEMENT OF REVENUE AND CAPITAL RECEIPTS BY MINOR HEADS - conold.		
The increase was partly set off by decrease mainly under following heads of account :-		
Head of Account	Decrease	Main Reasons
1	2	3
(₹ in lakh)		
0075	15,49,10.70	The overall decrease under this head works out to 51.16 per cent over previous year's receipts. It is mainly due to decrease of 54.04 per cent under 'Other Receipts'.
0038	3,93,44.00	The overall decrease under this head works out to 25.99 per cent over previous year's receipts. Total decrease is under 'Share of net proceeds assigned to States'.
0044	3,27,73.00	The overall decrease under this head works out to 21.44 per cent over previous year's receipts. Total decrease is under 'Share of net proceeds assigned to States'.
0037	2,53,80.00	The overall decrease under this head works out to 19.14 per cent over previous year's receipts. Total decrease is under 'Share of net proceeds assigned to States'.
1456	2,20,89.75	The overall decrease under this head works out to 68.45 per cent over previous year's receipts. It is mainly due to decrease of 86.63 per cent under 'Other Receipts'.
0045	65,40.56	The overall decrease under this head works out to 64.90 per cent over previous year's receipts. It is mainly due to decrease of 75.46 per cent under 'Luxury Tax'.
1055	55,19.63	The overall decrease under this head works out to 25.81 per cent over previous year's receipts. It is mainly due to decrease of 25.79 per cent under 'Government Transport Services'.
0202	54,02.37	The overall decrease under this head works out to 56.34 per cent over previous year's receipts. It is mainly due to decrease of 14.30 per cent under 'Secondary Education under Sub Major Head - General Education'.

Note: Above data excludes increase/decrease in receipts pertaining to Major Heads - 0005, 0006, 0008 and 0040 due to implementation of GST Act and Increase/Decrease in receipts pertaining to Major Head 1601 - Grants-in-aid from Central Government is due to non-operation of Sub-Major Heads 01 to 05 and introduction of new Sub-Major Heads.

Taxation Changes during 2017-18

Information has not been provided by the State Government (June 2018).

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services-					
(a) Organs of State-					
2011 Parliament/State/Union Territory Legislatures-					
<i>02 State/Union Territory Legislatures-</i>					
101 Legislative Assembly	46.51	25,89.89	26,36.40	21,11.12	(-)24.88
103 Legislative Secretariat	..	21,07.66	21,07.66	19,17.63	(+)9.91
Total - 02	46.51	46,97.55	47,44.06	40,28.75	(+)17.76
Total (2011)	46.51	46,97.55	47,44.06	40,28.75	(+)17.76
2012 President, Vice-President/Governor, Administrator of Union Territories-					
<i>03 Governor/Administrator of Union Territories-</i>					
090 Secretariat	3,01.03	..	3,01.03	2,83.81	(+)6.07
101 Emoluments and allowances of the Governor/Administrator of Union Territories	13.20	..	13.20	6.92	(+)90.75
102 Discretionary Grants	18.58	..	18.58	38.91	(-)52.25
103 Household Establishment	3,25.64	..	3,25.64	2,94.28	(+)10.66
104 Sumpuary Allowances	8.26	..	8.26	5.99	(+)37.90
105 Medical Facilities	53.46	..	53.46	49.35	(+)8.33
107 Expenditure from Contract Allowance	3.87	..	3.87	5.68	(-)31.87
108 Tour Expenses	8.45	..	8.45	10.64	(-)20.58
Total - 03	7,32.49	..	7,32.49	6,95.58	(+)5.31
Total (2012)	7,32.49	..	7,32.49	6,95.58	(+)5.31

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(a) Organs of State - contd.					
2013 Council of Ministers-					
101 Salary of Ministers and Deputy Ministers	..	2,24.18	2,24.18	4,49.81	(-)50.16
104 Entertainment and Hospitality Expenses	..	1,98.86	1,98.86	1,19.97	(+)65.76
105 Discretionary grant by Ministers	..	20.00	20.00	32.00	(-)37.50
108 Tour Expenses	..	85.11	85.11	157.19	(-)45.86
800 Other Expenditure	..	22,46.52	22,46.52	20,88.92	(+)7.54
Total (2013)	..	27,74.67	27,74.67	28,47.89	(-)2.57
2014 Administration of Justice-					
102 High Courts	<i>1,38,90.82</i>	33.85	1,39,24.67	1,21,04.80	(+)15.03
105 Civil and Session Courts	..	3,79,28.14	3,79,28.14	3,43,73.34	(+)10.34
106 Small Causes Courts	..	1,59.25	1,59.25	1,27.65	(+)24.76
108 Criminal Courts	..	0.76	0.76	0.50	(+)52.00
110 Administrators General and Official Trustees	..	19.50	19.50	18.09	(+)7.79
114 Legal Advisors and Counsels	..	82,18.76	82,18.76	86,10.22	(-)4.55
116 State Administrative Tribunal	..	5,73.10	5,73.10	5,16.03	(+)11.06
Total (2014)	<i>1,38,90.82</i>	4,69,33.36	6,08,24.18	5,57,50.63	(+)9.10
2015 Elections-					
101 Election Commission	..	4,26.40	4,26.40	2,94.73	(+)44.67
102 Electoral Officers	..	26,08.64	26,08.64	61,26.44	(-)57.42

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(a) Organs of State -concl.					
2015 Elections-					
105 Charges for conduct of elections to Parliament	..	10,55.70	10,55.70	2,69.90	(+291.14)
106 Charges for conduct of elections to State/Union Territory Legislature	..	28,25.60	28,25.60	51,86.72	(-)45.52
800 Other Expenditure	..	0.68	0.68	..	(+100.00)
Total (2015)	..	69,17.02	69,17.02	1,18,77.79	(-41.77)
Total (a) Organs of State	1,46,69.82	6,13,22.60	7,59,92.42	7,52,00.64	(+)1.05
(b) Fiscal Services-					
(ii) Collection of Taxes on Property and Capital Transactions-					
2029 Land Revenue-					
103 Land Records	2.37	2,21,75.65	2,21,78.02	2,01,64.12	(-)9.99
800 Other Expenditure	..	0.37	0.37	1.00	(-)63.00
Total (2029)	2.37	2,21,76.02	2,21,78.39	2,01,65.12	(+)9.98
2030 Stamps and Registration-					
<i>01 Stamps-Judicial-</i>					
001 Direction and Administration	..	1.61	1.61	0.67	(+140.30)
101 Cost of Stamps	..	12.35	12.35	1,20.39	(-)89.74
102 Expenses on Sale of Stamps	..	30.09	30.09	29.93	(+30.53)
Total - 01	..	44.05	44.05	1,50.99	(-)70.83

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(b) Fiscal Services - contd.					
(ii) Collection of Taxes on Property and Capital Transactions- contd.					
2030 Stamps and Registration-					
<i>02 Stamps-Non-Judicial-</i>					
101 Cost of Stamps	..	0.01	0.01	9,87.74	(-)100.00
102 Expenses on Sale of Stamps	..	5,92.39	5,92.39	5,15.07	(+)15.01
Total - 02	..	5,92.40	5,92.40	15,02.81	(-)60.58
Total (2030)	..	6,36.45	6,36.45	16,53.80	(-)61.52
Total (ii) Collection of Taxes on Property and Capital Transactions	2.37	2,28,12.47	2,28,14.84	2,18,18.92	(+)4.56
(iii) Collection of Taxes on Commodities and Services-					
2039 State Excise-					
001 Direction and Administration	..	40,66.42	40,66.42	35,75.60	(+)13.73
102 Purchase of Opium etc.	..	0.11	0.11	0.11	..
190 Assistance to Public Sector and Other Undertakings	..	..	..	76,23.00	(-)100.00
Total (2039)	..	40,66.53	40,66.53	1,11,98.71	(-)63.69
2040 Taxes on Sales, Trade etc.-					
001 Direction and Administration	28.65	1,29,97.16	1,30,25.81	1,17,40.66	(+)10.95
Total (2040)	28.65	1,29,97.16	1,30,25.81	1,17,40.66	(+)10.95
2041 Taxes on Vehicles-					
102 Inspection of Motor Vehicles	6.41	14,55.51	14,61.92	14,79.06	(-)1.16
800 Other Expenditure	..	59.27	59.27	52.25	(+)13.44
Total (2041)	6.41	15,14.78	15,21.19	15,31.31	(-)0.66

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
A. General Services - contd.					
(b) Fiscal Services -concl.					
(iii) Collection of Taxes on Commodities and Services- concl.					
2045 Other Taxes and Duties on Commodities and Services-					
103 Collection Charges-Electricity Duty	..	4,44.83	4,44.83	4,24.19	(+14.87)
Total (2045)	..	4,44.83	4,44.83	4,24.19	(+14.87)
Total (iii) Collection of Taxes on Commodities and Services	35.06	1,90,23.30	1,90,58.36	2,48,94.87	(-23.44)
(iv) Other Fiscal Services-					
2047 Other Fiscal Services-					
103 Promotion of Small Savings	..	12,33.00	12,33.00	46,03.14	(-73.21)
Total (2047)	..	12,33.00	12,33.00	46,03.14	(-73.21)
Total (iv) Other Fiscal Services	..	12,33.00	12,33.00	46,03.14	(-73.21)
Total (b) Fiscal Services	37.43	4,30,68.77	4,31,06.20	5,13,16.93	(-16.00)
(c) Interest Payment and Servicing of Debt-					
2049 Interest Payments-					
<i>01 Interest on Internal Debt-</i>					
101 Interest on Market Loans	81,57,06.70	..	81,57,06.70	70,32,30.17	(+15.99)
115 Interest on Ways and Means Advances from Reserve Bank of India	48,24.35	..	48,24.35	58,99.64	(-18.23)
123 Interest on Special Securities issued to National Small Savings Fund of Central Government by State Government	23,09,39.57	..	23,09,39.57	22,79,09.15	(+1.33)
200 Interest on Other Internal Debts	25,96,07.49	..	25,96,07.49	1,72,64.66	(+1403.69)
305 Management of Debt	22,41.77	..	22,41.77	21,57.79	(+3.89)
Total - 01	1,31,33,19.88	..	1,31,33,19.88	95,64,61.41	(+37.31)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
A. General Services - contd.					
(c) Interest Payment and Servicing of Debt - contd.					
2049 Interest Payments -					
<i>03 Interest on Small Savings, Provident Funds, etc.-</i>					
104 Interest on State Provident Funds	<i>15,64,62.46</i> a	..	15,64,62.46	15,18,61.90	(-)3.03
108 Interest on Insurance and Pension Fund	<i>47,98.16</i> b	..	47,98.16	47,44.64	(+)1.13
117 Interest on Defined Contribution Pension Scheme	<i>15,54.84</i> c	..	15,54.84	17,18.83	(-)9.54
Total - 03	<i>16,28,15.46</i>	..	16,28,15.46	15,83,25.37	(+)2.84
<i>04 Interest on Loans and Advances from Central Government-</i>					
101 Interest on Loans for State/Union Territory Plan Schemes	<i>68,60.09</i>	..	68,60.09	54,40.94	(-)26.08
104 Interest on Loans for Non-Plan Schemes	<i>3,24.86</i>	..	3,24.86	3,64.36	(-)10.84
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	<i>87,69.62</i>	..	87,69.62	99,20.03	(-)11.60
Total - 04	<i>1,59,54.57</i>	..	1,59,54.57	1,57,25.33	(+)1.46
<i>05 Interest on Reserve Funds-</i>					
101 Interest on Depreciation Renewal Reserve Funds	<i>7,82.78</i> d	..	7,82.78	7,07.27	(-)10.68
105 Interest on General and Other Reserve Funds	<i>4,05,24.45</i> e	..	4,05,24.45	3,29,56.79	(+)22.96
902 Deduct Amount met from General Reserve Fund	<i>-0.99</i>	..	-0.99	..	..
Total - 05	<i>4,13,06.24</i>	..	4,13,06.24	3,36,64.06	(+)22.70
a Represents expenditure transferred notionally to State Provident Funds.					
b Represents expenditure transferred notionally to Insurance and Pension Fund.					
c Represents expenditure transferred notionally to Defined Contribution Pension Scheme.					
d Represents expenditure transferred notionally to Depreciation / Renewal Reserve Funds.					
e Represents expenditure transferred notionally to Un-spent State Disaster Response Fund.					

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(c) Interest Payment and Servicing of Debt -concl.					
2049 Interest Payments -					
Total (2049)	<i>1,53,33,96.15</i>	..	<i>1,53,33,96.15</i>	<i>1,16,41,76.17</i>	(+) 31.72
Total (c) Interest Payment and Servicing of Debt	<i>1,53,33,96.15</i>	..	<i>1,53,33,96.15</i>	<i>1,16,41,76.17</i>	(+) 31.72
(d) Administrative Services-					
2051 Public Service Commission-					
102 State Public Service Commission	7,04.85	..	7,04.85	6,86.47	(+) 2.68
103 Staff Selection Commission	<i>0.10</i>	3,35.85	3,35.95	6,40.51	(-) 47.55
Total (2051)	<i>7,04.95</i>	3,35.85	10,40.80	13,26.98	(-) 21.57
2052 Secretariat - General Services-					
090 Secretariat	..	97,93.26	97,93.26	90,18.64	(+) 8.59
091 Attached Offices	..	15,80.18	15,80.18	17,57.98	(-) 10.11
092 Other Offices	..	83,02.47	83,02.47	21,19.59	(+) 291.70
099 Board of Revenue	..	39,97.11	39,97.11	33,49.40	(+) 19.34
792 Irrecoverable Loans Written Off	<i>0.01</i>	2.43	2.44	..	(+) 100.00
Total (2052)	<i>0.01</i>	2,36,75.45	2,36,75.46	1,62,45.61	(+) 45.73
2053 District Administration-					
093 District Establishments	53.83	2,76,36.37	2,76,90.20	2,52,31.88	(+) 9.74
101 Commissioners	<i>0.02</i>	9,69.12	9,69.14	8,86.90	(+) 9.27
800 Other Expenditure	..	54,33.94	54,33.94	64,69.24	(-) 16.00
Total (2053)	53.85	3,40,39.43	3,40,93.28	3,25,88.02	(+) 4.62

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(d) Administrative Services - contd.					
2054 Treasury and Accounts Administration-					
095 Directorate of Accounts and Treasuries	..	16,03.09	16,03.09	15,12.74	(+) <i>5.97</i>
097 Treasury Establishment	..	28,61.56	28,61.56	27,97.53	(+) <i>2.29</i>
098 Local Fund Audit	..	12,31.36	12,31.36	12,59.93	(-) <i>2.27</i>
Total (2054)	..	56,96.01	56,96.01	55,70.20	(+)<i>2.26</i>
2055 Police-					
001 Direction and Administration	..	33,73.78	33,73.78	27,81.91	(-) <i>21.28</i>
003 Education and Training	..	59,07.25	59,07.25	50,64.39	(+) <i>16.64</i>
101 Criminal Investigation and Vigilance	<i>4.69</i>	3,22,81.50	3,22,86.19	2,90,68.85	(+) <i>11.07</i>
104 Special Police	..	11,02,08.81	11,02,08.81	9,87,11.92	(+) <i>11.65</i>
109 District Police	<i>2,29.42</i>	33,82,75.97	33,85,05.39	30,78,78.01	(+) <i>9.95</i>
111 Railway Police	..	90,10.81	90,10.81	78,80.57	(+) <i>14.34</i>
113 Welfare of Police Personnel	..	48,92.42	48,92.42	50,43.75	(-) <i>3.00</i>
114 Wireless and Computers	..	1,97,88.10	1,97,88.10	1,70,52.69	(+) <i>16.04</i>
116 Forensic Science	..	8,11.78	8,11.78	6,90.35	(+) <i>17.59</i>
Total (2055)	2,34.11	52,45,50.42	52,47,84.53	47,41,72.44	(+)<i>10.67</i>

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(d) Administrative Services - contd.					
2056 Jails-					
001 Direction and Administration	..	8,06.42	8,06.42	8,00.41	(+0.75)
101 Jails	..	1,82,29.62	1,82,29.62	1,82,87.97	(-0.32)
102 Jail Manufactures	..	4,50.05	4,50.05	3,05.36	(+47.38)
Total (2056)	..	1,94,86.09	1,94,86.09	1,93,93.74	(+0.48)
2057 Supplies and Disposals-					
101 Purchase	..	2,53.70	2,53.70	2,33.89	(+8.47)
800 Other Expenditure	..	0.66	0.66	0.08	(+725.00)
Total (2057)	..	2,54.36	2,54.36	2,33.97	(+8.71)
2058 Stationery and Printing-					
001 Direction and Administration	..	5,44.71	5,44.71	6,05.42	(-10.03)
103 Government Presses	..	16,97.57	16,97.57	22,32.03	(-23.95)
104 Cost of printing by other Sources	26.36	81.43	1,07.79	11,83.76	(-90.89)
797 Transfer to Reserve Funds/Deposits Accounts	..	13.61 ^a	13.61	..	(+100.00)
800 Other Expenditure	..	1,56.54	1,56.54	1,64.08	(-4.60)
Total (2058)	26.36	24,93.86	25,20.22	41,85.29	(-39.78)
2059 Public Works-					
<i>60 Other Buildings-</i>					
052 Machinery and Equipment	..	20.71	20.71	3.25	(+537.23)
053 Maintenance and Repairs	..	69,99.35	69,99.35	46,04.65	(+52.01)
Total - 60	..	70,20.06	70,20.06	46,07.90	(+52.35)

^a Represents amount transferred notionally to Depreciation Reserve Funds.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
A. General Services - contd.					
(d) Administrative Services - concld.					
2059 Public Works -					
80 <i>General-</i>					
001 Direction and Administration	8.80	3,55,82.57	3,55,91.37	3,81,39.98	(-)6.68
799 Suspense	..	-5,05.83 a	-5,05.83	1,56.93	(-)422.33
Total - 80	8.80	3,50,76.74	3,50,85.54	3,82,96.91	(-)8.39
Total (2059)	8.80	4,20,96.80	4,21,05.60	4,29,04.81	(-)1.86
2062 Vigilance					
102 Lokpal	31.26	2,35.37	2,66.63	..	(+)100.00
105 Other Vigilance Agencies	5.22	44,42.75	44,47.97	..	(+)100.00
Total (2062)	36.48	46,78.12	47,14.60	..	(+)100.00
2070 Other Administrative Services-					
001 Direction and Administration	..	2,22.38	2,22.38	..	(+)100.00
003 Training	..	4,00.74	4,00.74	5,74.16	(-)30.20
104 Vigilance	..	..	..	42,02.63	(-)100.00
106 Civil Defence	..	4,67.72	4,67.72	4,08.68	(+)14.45
107 Home Guards	2.68	5,02,67.52	5,02,70.20	7,14,25.57	(-)29.62
115 Guest Houses, Government Hostels etc.	..	19,64.19	19,64.19	19,01.19	(+)3.31
800 Other Expenditure	..	40.16	40.16	34.83	(+)15.30
Total (2070)	2.68	5,33,62.71	5,33,65.39	7,85,47.06	(-)32.06
Total (d) Administrative Services	10,67.24	71,06,69.10	71,17,36.34	67,51,68.12	(+)5.42

a Minus expenditure is due to excess of credit over debit during the year.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
A. General Services - conold.					
(e) Pensions and Miscellaneous General Services-					
2071 Pensions and Other Retirement Benefits-					
<i>01 Civil-</i>					
101 Superannuation and Retirement Allowances	..	61,91,39.51	61,91,39.51	53,76,74.42	(+15.15
102 Commuted Value of Pensions	..	2,23,05.58	2,23,05.58	2,04,75.20	(+8.94
103 Compassionate Allowance	0.52	(-)100.00
104 Gratuities	..	10,39,30.07	10,39,30.07	8,47,63.34	(+22.61
105 Family Pensions	..	13,87,12.78	13,87,12.78	11,66,67.54	(+18.90
109 Pensions to Employees of State Aided Educational Institutions	..	2,05,35.59	2,05,35.59	2,18,20.03	(-)5.89
111 Pensions to Legislators	..	26,76.74	26,76.74	13,07.45	(+104.73
115 Leave Encashment Benefits	..	6,14,93.67	6,14,93.67	5,10,53.95	(+20.45
117 Government Contribution for Defined Contribution Pension Scheme	..	5,20,54.95	5,20,54.95	4,35,81.17	(+19.44
Total - 01	..	1,02,08,48.89	1,02,08,48.89	87,73,43.62	(+)16.36
Total (2071)	..	1,02,08,48.89	1,02,08,48.89	87,73,43.62	(+)16.36
2075 Miscellaneous General Services-					
101 Pension in lieu of resumed Jagirs, Lands, Territories etc.	..	0.35	0.35	0.86	(-)59.30
103 State Lotteries	..	53,40.35	53,40.35	54,46.51	(-)1.95
104 Pensions and awards in consideration of distinguished services	..	9.78	9.78	18.78	(-)47.92
190 Assistance to Public Sector and Other Undertakings	..	5,92,71.57	5,92,71.57	..	(+100.00
800 Other Expenditure	..	2,49.15	2,49.15	1,21.67	(+104.78
Total (2075)	..	6,48,71.20	6,48,71.20	55,87.82	(+)1060.94
Total (e) Pensions and Miscellaneous General Services	..	1,08,57,20.09	1,08,57,20.09	88,29,31.44	(+)22.97
Total A. General Services	1,54,91,70.64	1,90,07,80.56	3,44,99,51.20	2,84,87,93.30	(+)21.10

a Total number of Pensioners - 3,03,273 as intimated by the State Government

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services-					
(a) Education, Sports, Art and Culture-					
2202 General Education-					
<i>01 Elementary Education-</i>					
101 Government Primary Schools	7.02	21,76,15.36	21,76,22.38	22,56,69.79	(-)3.57
102 Assistance to Non Government Primary Schools	..	6,49.08	6,49.08	6,14.45	(+)5.64
104 Inspection	..	23,49.13	23,49.13	21,22.86	(+)10.66
110 Examinations	..	2,42.69	2,42.69	98.27	(+)146.96
111 Sarva Shiksha Abhiyan	..	2,67,22.90	2,67,22.90	..	(+)100.00
112 National Programme of Mid Day Meals in Schools	..	53,09.31	53,09.31	..	(+)100.00
789 Special Component Plan for Scheduled Castes	..	4,58,58.35	4,58,58.35	4,80,97.61	(-)4.66
Total - 01	7.02	29,87,46.82	29,87,53.84	27,66,02.98	(+)8.01
<i>02 Secondary Education-</i>					
001 Direction and Administration	..	60,67.79	60,67.79	54,40.49	(+)11.53
105 Teachers Training	..	78.60	78.60	43.67	(+)79.99
107 Scholarships	..	7,30.03	7,30.03	9,15.57	(-)20.26
109 Government Secondary Schools	7.11	48,69,99.03	48,70,06.14	44,07,91.80	(+)10.48
110 Assistance to Non-Government Secondary Schools	..	2,57,76.52	2,57,76.52	2,57,36.22	(+)0.16
789 Special Component Plan for Scheduled Castes	..	1,74,78.54	1,74,78.54	1,95,18.06	(-)10.45
800 Other Expenditure	..	2,42.07	2,42.07	..	(+)100.00
Total - 02	7.11	53,73,72.58	53,73,79.69	49,24,45.81	(+)9.12

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd.					
2202 General Education -					
<i>03 University and Higher Education-</i>					
001 Direction and Administration	..	7.43	7.43	7.32	(+)-1.50
102 Assistance to Universities	33,00.00	1,45,63.49	1,78,63.49	1,68,63.49	(+)-5.93
103 Government Colleges and Institutes	..	1,87,21.24	1,87,21.24	1,82,50.36	(+)-2.58
104 Assistance to Non-Government Colleges and Institutes	..	1,83,46.20	1,83,46.20	2,99,94.83	(-)-38.84
107 Scholarships	..	10.22	10.22	..	(+)-100.00
800 Other Expenditure	..	60,00.00	60,00.00	94,62.94	(-)-36.59
Total - 03	33,00.00	5,76,48.58	6,09,48.58	7,45,78.94	(-)-18.28
<i>04 Adult Education-</i>					
200 Other Adult Education Programmes	..	29.46	29.46	21.48	(+)-37.15
Total - 04	..	29.46	29.46	21.48	(+)-37.15
<i>05 Language Development-</i>					
001 Direction and Administration	..	14,81.37	14,81.37	12,82.90	(+)-15.47
102 Promotion of Modern Indian Languages and Literature	..	2,76.54	2,76.54	40.50	(+)-582.81
200 Other Languages Education	..	2,72.78	2,72.78	30.90	(+)-782.78
789 Special Component Plan for Scheduled Castes	..	75.00	75.00	50.69	(+)-47.96
Total - 05	..	21,05.69	21,05.69	14,04.99	(+)-49.87

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - contd..					
2202 General Education -					
<i>80 General-</i>					
001 Direction and Administration	..	30,74.05	30,74.05	28,95.64	(+16.16
107 Scholarships	..	1.63	1.63	0.46	(+254.35
800 Other Expenditure	..	17.00	17.00	..	(+100.00
Total - 80	..	30,92.68	30,92.68	28,96.10	(+16.79
Total (2202)	33,14.13	89,89,95.81	90,23,09.94	84,79,50.30	(+16.41
2203 Technical Education-					
001 Direction and Administration	..	7,04.31	7,04.31	6,67.92	(+5.45
105 Polytechnics	..	1,18,44.99	1,18,44.99	89,27.55	(+32.68
107 Scholarships	..	0.02	0.02	0.03	(-33.33
789 Special Component Plan for Scheduled Castes	..	10,73.33	10,73.33	2,92.33	(+267.16
800 Other Expenditure	..	33,28.73	33,28.73	54,39.60	(-38.81
Total (2203)	..	1,69,51.38	1,69,51.38	1,53,27.43	(+10.60
2204 Sports and Youth Services-					
001 Direction and Administration	<i>0.99</i>	66,34.99	66,35.98	64,62.77	(+2.68
101 Physical Education	..	2,50.08	2,50.08	2,28.76	(+19.32
102 Youth Welfare Programmes for Students	..	24,54.81	24,54.81	22,91.99	(+7.10
103 Youth Welfare Programmes for Non Students	..	98.63	98.63	94.29	(+4.60
104 Sports and Games	..	..	..	8,00.00	(-100.00
Total (2204)	0.99	94,38.51	94,39.50	98,77.81	(-14.44

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(a) Education, Sports, Art and Culture - conold.					
2205 Art and Culture-					
102 Promotion of Arts and Culture	..	20,45.30	20,45.30	76,26.57	(-)73.18
104 Archives	..	2,04.98	2,04.98	2,51.99	(-)18.66
105 Public Libraries	..	2,87.81	2,87.81	2,89.57	(-)0.61
Total (2205)	..	25,38.09	25,38.09	81,68.13	(-168.93)
Total (a) Education, Sports, Art and Culture	33,15.12	92,79,23.79	93,12,38.91	88,13,23.67	(+)5.66
(b) Health and Family Welfare-					
2210 Medical and Public Health-					
<i>01 Urban Health Services - Allopathy-</i>					
001 Direction and Administration	<i>1,13.64</i>	1,98,10.90	1,99,24.54	2,24,18.09	(-)11.12
102 Employees State Insurance Schemes	<i>0.93</i>	1,57,67.79	1,57,68.72	1,40,10.51	(+)12.55
110 Hospitals and Dispensaries	..	9,15,34.10	9,15,34.10	9,66,72.51	(-)5.32
789 Special Component Plan for Scheduled Castes	..	1,60,20.28	1,60,20.28	2,53,71.97	(-)36.86
Total - 01	<i>1,14.57</i>	14,31,33.07	14,32,47.64	15,84,73.08	(-9.61)
<i>02 Urban Health Services - Other Systems of Medicine-</i>					
101 Ayurveda	<i>0.36</i>	35,68.71	35,69.07	31,83.48	(+)12.11
102 Homeopathy	..	12,52.32	12,52.32	13,64.51	(-)8.22
789 Special Component Plan for Scheduled Castes	..	55.98	55.98	2,65.33	(-)78.90
Total - 02	<i>0.36</i>	48,77.01	48,77.37	48,13.32	(+1.33)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(b) Health and Family Welfare - contd.					
2210 Medical and Public Health -					
<i>03 Rural Health Services - Allopathy-</i>					
102 Subsidiary Health Centres	..	82,16.53	82,16.53	84,45.05	(-)2.71
103 Primary Health Centres	2.83	2,07,82.58	2,07,85.41	2,00,11.39	(+)3.87
104 Community Health Centres	..	87,30.77	87,30.77	83,83.61	(+)4.14
110 Hospitals and Dispensaries	..	1,10,25.83	1,10,25.83	1,02,49.58	(+)7.57
Total - 03	2.83	4,87,55.71	4,87,58.54	4,70,89.63	(+)3.54
<i>04 Rural Health Services - Other Systems of Medicines-</i>					
101 Ayurveda	2.50	43,20.69	43,23.19	42,44.56	(+)1.85
102 Homeopathy	0.50	3,98.57	3,99.07	4,44.69	(-)10.26
789 Special Component Plan for Scheduled Castes	..	..	..	12.51	(-)100.00
Total - 04	3.00	47,19.26	47,22.26	47,01.76	(+)0.44
<i>05 Medical Education, Training and Research-</i>					
101 Ayurveda	..	5,41.47	5,41.47	5,77.01	(-)6.16
105 Allopathy	2.67	2,86,98.56	2,87,01.23	2,52,11.46	(+)13.84
789 Special Component Plan for Scheduled Castes	..	18,89.69	18,89.69	14,97.82	(+)26.16
Total - 05	2.67	3,11,29.72	3,11,32.39	2,72,86.29	(+)14.10

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(b) Health and Family Welfare - contd.					
2210 Medical and Public Health -					
<i>06 Public Health-</i>					
003 Training	..	8,87.44	8,87.44	7,88.90	(+)12.49
101 Prevention and Control of Diseases	..	1,71,76.36	1,71,76.36	1,44,98.97	(+)18.47
102 Prevention of Food Adulteration	..	5,52.32	5,52.32	5,18.10	(+)6.60
104 Drug Control	..	5,20.42	5,20.42	5,05.71	(+)2.91
107 Public Health Laboratories	..	2,38.70	2,38.70	2,38.44	(+)0.11
789 Special Component Plan for Scheduled Castes	..	6,99.41	6,99.41	1,12.67	(+)520.76
Total - 06	..	2,00,74.65	2,00,74.65	1,66,62.79	(+)20.48
<i>80 General-</i>					
004 Health Statistics and Evaluation	..	5,82.49	5,82.49	5,68.21	(+)2.51
789 Special Component Plan for Scheduled Castes	..	..	..	30,50.00	(-)100.00
800 Other Expenditure	..	..	..	44,50.00	(-)100.00
Total - 80	..	5,82.49	5,82.49	80,68.21	(-)92.78
Total (2210)	1,23.43	25,32,71.91	25,33,95.34	26,70,95.08	(-)5.13
2211 Family Welfare-					
001 Direction and Administration	..	15,23.65	15,23.65	14,52.54	(+)4.90
003 Training	..	3,89.78	3,89.78	3,82.85	(+)1.81
101 Rural Family Welfare Services	..	1,27,60.72	1,27,60.72	1,14,48.04	(+)11.47
102 Urban Family Welfare Services	..	11,90.32	11,90.32	10,55.39	(+)12.78

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(b) Health and Family Welfare - conold.					
2211 Family Welfare-					
200 Other Services and Supplies	..	5,99.86	5,99.86	6,60.58	(-)9.19
789 Special Component Plan for Scheduled Castes	..	47,86.09	47,86.09	46,83.55	(+2.19
Total (2211)	..	2,12,50.42	2,12,50.42	1,96,82.95	(+7.96
Total (b) Health and Family Welfare	1,23.43	27,45,22.33	27,46,45.76	28,67,78.03	(-4.23
(c) Water Supply, Sanitation, Housing and Urban Development-					
2215 Water Supply and Sanitation-					
<i>01 Water Supply-</i>					
001 Direction and Administration	2,90.17	2,85,94.76	2,88,84.93	2,52,19.51	(+14.53
799 Suspense	..	70.68	70.68	1,86.08	(-)62.02
800 Other Expenditure	..	70,84.86	70,84.86	1,04,01.65	(-)31.89
Total - 01	2,90.17	3,57,50.30	3,60,40.47	3,58,07.24	(+0.65
Total (2215)	2,90.17	3,57,50.30	3,60,40.47	3,58,07.24	(+0.65
2216 Housing-					
<i>02 Urban Housing-</i>					
190 Assistance to Public Sector and Other Undertakings	..	3,66,94.20	3,66,94.20	3,62,48.58	(+1.23
Total - 02	..	3,66,94.20	3,66,94.20	3,62,48.58	(+1.23
Total (2216)	..	3,66,94.20	3,66,94.20	3,62,48.58	(+1.23

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(c) Water Supply, Sanitation, Housing and Urban Development -concd.					
2217 Urban Development -					
<i>05 Other Urban Development Schemes-</i>					
051 Construction	..	8,20.00	8,20.00	11,80.50	(-)30.54
789 Special Component Plan for Scheduled Castes	..	..	..	0.50	(-)100.00
Total-05	..	8,20.00	8,20.00	11,81.00	(-30.57)
<i>80 General -</i>					
001 Direction and Administration	..	29,17.44	29,17.44	28,06.05	(+3.97
003 Training	..	..	..	4,48.01	(-)100.00
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.	..	..	..	2,96.70	(-)100.00
Total - 80	..	29,17.44	29,17.44	35,50.76	(-17.84
Total (2217)	..	37,37.44	37,37.44	47,31.76	(-21.01
Total (c) Water Supply, Sanitation, Housing and Urban Development	2,90.17	7,61,81.94	7,64,72.11	7,67,87.58	(-30.41
(d) Information and Broadcasting-					
2220 Information and Publicity-					
<i>01 Films-</i>					
105 Production of films	..	6,34.22	6,34.22	76,49.93	(-)91.71
Total - 01	..	6,34.22	6,34.22	76,49.93	(-91.71
<i>60 Others-</i>					
001 Direction and Administration	..	24,44.91	24,44.91	43,26.49	(-)43.49
003 Research and Training in Mass Communication	..	..	..	2,22.42	(-)100.00
101 Advertising and Visual Publicity	..	0.96	0.96	2,91.10	(-)99.67

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
B. Social Services - contd.					
(d) Information and Broadcasting -contd.					
2220 Information and Publicity -					
<i>60 Others-</i>					
106 Field Publicity	..	5,50.64	5,50.64	19,54.09	(-)71.82
107 Song and Drama Services	..	..	..	2,34.90	(-)100.00
789 Special Component Plan for Scheduled Castes	..	2,29.48	2,29.48	36,00.00	(-)93.63
800 Other Expenditure	..	11.37	11.37	1,16.79	(-)90.26
Total - 60	..	32,37.36	32,37.36	1,07,45.79	(-69.87)
Total (2220)	..	38,71.58	38,71.58	1,83,95.72	(-78.95)
Total (d) Information and Broadcasting	..	38,71.58	38,71.58	1,83,95.72	(-78.95)
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-					
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-					
<i>01 Welfare of Scheduled Castes-</i>					
001 Direction and Administration	<i>0.40</i>	26,48.91	26,49.31	24,51.96	(+)8.05
190 Assistance to Public Sector and Other Undertakings	..	17,66.00	17,66.00	..	(+)100.00
277 Education	..	2,55.70	2,55.70	14,85.54	(-)82.79
789 Special Component Plan for Scheduled Castes	..	2,08,13.74	2,08,13.74	4,26,27.65	(-)51.17
Total - 01	<i>0.40</i>	<i>2,54,84.35</i>	<i>2,54,84.75</i>	<i>4,65,65.15</i>	<i>(-45.27)</i>
<i>02 Welfare of Scheduled Tribes-</i>					
102 Economic development	..	8.82	8.82	10.19	(-)13.44
277 Education	..	..	..	16,12.68	(-)100.00
282 Health	..	70.68	70.68	..	(+)100.00
Total - 02	..	79.50	79.50	16,22.87	(-95.10)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
	(₹ in lakh)				
B. Social Services - contd.					
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -contd.					
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -					
<i>03 Welfare of Backward Classes-</i>					
001 Direction and Administration	..	70.06	70.06	70.77	(-)1.00
102 Economic Development	..	5.00	5.00	20.30	(-)75.37
190 Assistance to Public Sector and Other Undertakings	..	36,63.34	36,63.34	36,00.00	(+)1.76
277 Education	..	..	..	2,08.82	(-)100.00
Total - 03	..	37,38.40	37,38.40	38,99.89	(-)4.14
<i>04 Welfare of Minorities</i>					
102 Economic Development	..	2.21	2.21	1.45	(+)52.41
Total - 04	..	2.21	2.21	1.45	(+)52.41
Total (2225)	<i>0.40</i>	<i>2,93,04.46</i>	<i>2,93,04.86</i>	<i>5,20,89.36</i>	<i>(-) 43.74</i>
Total (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	<i>0.40</i>	<i>2,93,04.46</i>	<i>2,93,04.86</i>	<i>5,20,89.36</i>	<i>(-) 43.74</i>
(f) Labour and Labour Welfare-					
2230 Labour, Employment and Skill Development-					
<i>01 Labour-</i>					
001 Direction and Administration	..	21,61.43	21,61.43	18,36.72	(+)17.68
102 Working Conditions and Safety	..	42.32	42.32	43.93	(-)3.66
103 General Labour Welfare	..	22.40	22.40	10.00	(+)124.00
789 Special Component Plan for Scheduled Castes	..	..	..	10.00	(-)100.00
Total - 01	..	22,26.15	22,26.15	19,00.65	(+)17.13

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
B. Social Services - contd.					
(f) Labour and Labour Welfare- contd.					
2230 Labour, Employment and Skill Development-					
<i>02 Employment Service-</i>					
001 Direction and Administration	..	25,93.79	25,93.79	25,33.08	(-)2.40
102 Assistance to the Urban Poor	..	2,00.00	2,00.00	..	(+100.00
789 Special Component Plan for Scheduled Castes	..	..	..	2,00.00	(-)100.00
Total - 02	..	27,93.79	27,93.79	27,33.08	(+)2.22
<i>03 Training-</i>					
001 Direction and Administration	<i>0.01</i>	1,49,23.98	1,49,23.99	1,33,34.02	(+11.92
003 Training of Craftsmen and Supervisors	..	5,98.60	5,98.60	13.90	(+4206.47
789 Special Component Plan for Scheduled Castes	..	1,93.20	1,93.20	13.37	(+1345.03
800 Other Expenditure	..	12,51.99	12,51.99	14,18.88	(-)11.76
Total - 03	0.01	1,69,67.77	1,69,67.78	1,47,80.17	(+)14.80
Total (2230)	0.01	2,19,87.71	2,19,87.72	1,94,13.90	(+)13.26
Total (f) Labour and Labour Welfare	0.01	2,19,87.71	2,19,87.72	1,94,13.90	(+)13.26
(g) Social Welfare and Nutrition -					
2235 Social Security and Welfare -					
<i>01 Rehabilitation -</i>					
800 Other Expenditure	..	7,95.16	7,95.16	10,07.29	(-)21.06
Total - 01	..	7,95.16	7,95.16	10,07.29	(-)21.06

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
	(₹ in lakh)				
B. Social Services - contd.					
(g) Social Welfare and Nutrition - contd.					
2235 Social Security and Welfare -					
<i>02 Social Welfare-</i>					
001 Direction and Administration	<i>0.07</i>	6,09.64	6,09.71	6,85.30	(-)11.03
101 Welfare of handicapped	..	48,95.29	48,95.29	36,97.59	(+32.39
102 Child Welfare	<i>9.03</i>	4,15,54.07	4,15,63.10	3,89,67.53	(+6.66
103 Women's Welfare	..	1,01,93.08	1,01,93.08	97,34.12	(+4.71
200 Other Programmes	..	83.81	83.81	76.46	(+9.61
789 Special Component Plan for Scheduled Castes	..	1,84,35.16	1,84,35.16	1,67,10.29	(+10.32
Total - 02	<i>9.10</i>	<i>7,57,71.05</i>	<i>7,57,80.15</i>	<i>6,98,71.29</i>	<i>(+8.46</i>
<i>60 Other Social Security and Welfare programmes-</i>					
102 Pensions under Social Security Schemes	..	3,55,86.16	3,55,86.16	2,90,90.50	(+22.33
104 Deposit Linked Insurance Scheme-Government Provident Fund	..	84.22	84.22	73.62	(+14.40
107 Swatantrata Sainik Samman Pension Scheme	..	10,74.14	10,74.14	10,86.23	(-)1.11
200 Other Programmes	..	2,43,49.85	2,43,49.85	1,64,37.00	(+48.14
789 Special Component Plan for Scheduled Castes	..	3,53,09.61	3,53,09.61	3,01,73.25	(+17.02
800 Other Expenditure	..	27.07	27.07	10,03.68	(-97.30
Total - 60	..	<i>9,64,31.05</i>	<i>9,64,31.05</i>	<i>7,78,64.28</i>	<i>(+23.85</i>
Total (2235)	<i>9.10</i>	<i>17,29,97.26 a</i>	<i>17,30,06.36</i>	<i>14,87,42.86</i>	<i>(+16.31</i>
a	Includes expenditure in respect of beneficiaries drawing Old Age Pension (11,44,186), Financial Assistance to Widows and Destitute Women (3,31,206), Dependent Children (1,12,779) and Disabled Persons (1,47,180) as intimated by the State Government.				

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
B. Social Services - contd.					
(g) Social Welfare and Nutrition - contd.					
2236 Nutrition-					
<i>02 Distribution of Nutritious Foods and Beverages-</i>					
101 Special Nutrition Programmes	..	12,01.75	12,01.75	40,62.95	(-)70.42
789 Special Component Plan for Scheduled Castes	..	29,29.66	29,29.66	95,07.97	(-)69.19
Total - 02	..	41,31.41	41,31.41	1,35,70.92	(-)69.56
Total (2236)	..	41,31.41	41,31.41	1,35,70.92	(-)69.56
2245 Relief on account of Natural Calamities-					
<i>02 Floods, Cyclones etc.-</i>					
101 Gratuitous Relief	..	49,03.38	49,03.38	76,93.47	(-)36.27
104 Supply of Fodder	..	15.86	15.86	..	(+100.00
106 Repairs and restoration of damaged roads and bridges	..	17.76	17.76	..	(+100.00
111 Ex-gratia payments to bereaved families	..	41.14	41.14	16.00	(+157.13
113 Assistance for repairs/reconstruction of Houses	..	52.51	52.51	42.45	(+23.70
117 Assistance to Farmers for purchase of live stock	..	4.53	4.53	2.13	(+112.68
122 Repairs and restoration of damaged irrigation and flood control works	..	28,43.00	28,43.00	1,00,37.59	(-)71.68
Total - 02	..	78,78.18	78,78.18	1,77,91.64	(-)55.72
<i>05 State Disaster Response Fund-</i>					
101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response	..	2,71,28.67	2,71,28.67	6,04,00.00	(-)55.08
901 Deduct-Amount met from State Disaster Response Fund	..	-78,78.19	-78,78.19	-1,77,71.64	(-)55.67
Total - 05	..	1,92,50.48	1,92,50.48	4,26,28.36	(-)54.84

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
B. Social Services - conold.					
(g) Social Welfare and Nutrition -conold.					
2245 Relief on account of Natural Calamities -					
<i>80 General-</i>					
800 Other Expenditure	..	12,51.73	12,51.73	64,81.34	(-)80.69
Total - 80	..	12,51.73	12,51.73	64,81.34	(-80.69)
Total (2245)	..	2,83,80.39	2,83,80.39	6,69,01.34	(-57.58)
Total (g) Social Welfare and Nutrition	9.10	20,55,09.06	20,55,18.16	22,92,15.12	(-10.34)
(h) Others-					
2250 Other Social Services-					
102 Administration of Religious and Charitable Endowments Acts	..	65.26	65.26	56.24	(+16.04)
103 Upkeep of Shrines, Temples etc.	..	3.50	3.50	..	(+100.00)
Total (2250)	..	68.76	68.76	56.24	(+22.26)
2251 Secretariat - Social Services-					
090 Secretariat	..	38,66.42	38,66.42	31,49.97	(+22.74)
Total (2251)	..	38,66.42	38,66.42	31,49.97	(+22.74)
Total (h) Others	..	39,35.18	39,35.18	32,06.21	(+22.74)
Total B. Social Services	37,38.23	1,54,32,36.05	1,54,69,74.28	1,56,72,09.59	(-1.29)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services-					
(a) Agriculture and Allied Activities-					
2401 Crop Husbandry-					
001 Direction and Administration	8.58	1,84,85.29	1,84,93.87	1,62,23.00	(+14.00)
102 Food grain crops	..	4,23.03	4,23.03	18,08.87	(-)76.61
104 Agricultural Farms	..	54,01,57.11 a	54,01,57.11	39,85,58.49	(+35.53)
108 Commercial Crops	..	..	..	1,12,43.85	(-)100.00
109 Extension and Farmers' Training	..	2,33,05.19	2,33,05.19	1,81,93.61	(+28.10)
111 Agricultural Economics and Statistics	..	96.43	96.43	40.85	(+136.06)
113 Agricultural Engineering	..	27,60.00	27,60.00	1,59.60	(+1629.32)
119 Horticulture and Vegetable Crops	..	60,67.45	60,67.45	83,00.17	(-)26.90
789 Special Component Plan for Scheduled Castes	..	57,24.70	57,24.70	33,06.83	(+73.12)
800 Other Expenditure	..	3,47,80.00	3,47,80.00	..	(+100.00)
Total (2401)	8.58	63,17,99.20	63,18,07.78	45,78,35.27	(+)38.00
2402 Soil and Water Conservation-					
001 Direction and Administration	..	49,22.23	49,22.23	44,25.82	(+11.22)
101 Soil Survey and Testing	..	21.25	21.25	..	(+100.00)
102 Soil Conservation	..	30,58.08	30,58.08	83,26.57	(-)63.27
789 Special Component Plan for Scheduled Castes	..	1,35.36	1,35.36	5,16.28	(-)73.78
Total (2402)	..	81,36.92	81,36.92	1,32,68.67	(-)38.68

a Includes an amount of ₹ 38,73,57.11 lakh transferred notionally to Punjab State Power Corporation Limited on account of subsidy given to Agriculture Sector.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2403 Animal Husbandry-					
001 Direction and Administration	0.40	3,85,16.21	3,85,16.61	3,68,79.17	(+4.44
101 Veterinary Services and Animal Health	..	10,15.56	10,15.56	9,89.84	(+2.60
113 Administrative Investigation and Statistics	..	1.59	1.59	83.80	(-98.10
789 Special Component Plan for Scheduled Castes	..	3,36.88	3,36.88	3,56.27	(-5.44
800 Other Expenditure	..	71.15	71.15	..	(+100.00
Total (2403)	0.40	3,99,41.39	3,99,41.79	3,83,09.08	(+4.26
2404 Dairy Development-					
001 Direction and Administration	..	10,58.68	10,58.68	10,22.07	(+3.58
109 Extension and Training	..	9.54	9.54	8.12	(+17.49
789 Special Component Plan for Scheduled Castes	..	4.48	4.48	7.74	(-42.12
Total (2404)	..	10,72.70	10,72.70	10,37.93	(+3.35
2405 Fisheries-					
001 Direction and Administration	..	18,03.09	18,03.09	16,90.67	(+6.65
101 Inland Fisheries	..	..	..	1,02.50	(-100.00
Total (2405)	..	18,03.09	18,03.09	17,93.17	(+0.55
2406 Forestry and Wild Life-					
<i>01 Forestry-</i>					
001 Direction and Administration	37.21	1,33,96.24	1,34,33.45	1,18,43.98	(+13.42
102 Social and Farm Forestry	..	2,50.00	2,50.00	10,61.44	(-76.45
Total - 01	37.21	1,36,46.24	1,36,83.45	1,29,05.42	(+6.03

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2406 Forestry and Wild Life-					
<i>02 Environmental Forestry and Wild Life-</i>					
111 Zoological Park	..	4,45.08	4,45.08	6,83.06	(-)34.84
112 Public Gardens	..	87.60	87.60	80.54	(+)8.77
Total - 02	..	5,32.68	5,32.68	7,63.60	(-)30.24
Total (2406)	37.21	1,41,78.92	1,42,16.13	1,36,69.02	(+)4.00
2415 Agricultural Research and Education-					
<i>01 Crop Husbandry-</i>					
120 Assistance to Other Institutions	..	3,61,85.37	3,61,85.37	3,11,72.34	(+)16.08
277 Education	..	1,69.49	1,69.49	1,47.04	(+)15.27
Total - 01	..	3,63,54.86	3,63,54.86	3,13,19.38	(+)16.08
<i>03 Animal Husbandry-</i>					
120 Assistance to Other Institutions	..	68,31.00	68,31.00	59,40.00	(+)15.00
Total - 03	..	68,31.00	68,31.00	59,40.00	(+)15.00
Total (2415)	..	4,31,85.86	4,31,85.86	3,72,59.38	(+)15.91
2425 Co-operation-					
001 Direction and Administration	..	52,80.44	52,80.44	53,00.63	(-)0.38
003 Training	..	25.36	25.36	..	(+)100.00
101 Audit of Co-operatives	..	24,62.98	24,62.98	23,69.89	(+)3.93
107 Assistance to Credit Co-operatives	..	..	..	2,20.12	(-)100.00
Total (2425)	..	77,68.78	77,68.78	78,90.64	(-)1.54

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(a) Agriculture and Allied Activities - contd.					
2435 Other Agricultural Programmes-					
<i>01 Marketing and Quality Control-</i>					
101 Marketing facilities	..	7,79.55	7,79.55	7,12.70	(+)-9.38
Total - 01	..	7,79.55	7,79.55	7,12.70	(+)-9.38
Total (2435)	..	7,79.55	7,79.55	7,12.70	(+)-9.38
Total (a) Agriculture and Allied Activities	46.19	74,86,66.41	74,87,12.60	57,17,75.86	(+)-30.95
(b) Rural Development-					
2501 Special Programmes for Rural Development-					
<i>01 Integrated Rural Development Programme-</i>					
001 Direction and Administration	..	18,81.51	18,81.51	9,67.35	(+)-94.50
789 Special Component Plan for Scheduled Castes	..	5,12.21	5,12.21	4,59.34	(+)-11.51
Total - 01	..	23,93.72	23,93.72	14,26.69	(+)-67.78
<i>06 Self Employment Programmes-</i>					
102 National Rural Livelihood Mission	..	..	..	22,50.00	(-)-100.00
789 Special Component Plan for Scheduled Castes	..	..	..	7,50.00	(-)-100.00
Total - 06	..	..	..	30,00.00	(-)-100.00
Total (2501)	..	23,93.72	23,93.72	44,26.69	(-)-45.93
2515 Other Rural Development Programmes-					
001 Direction and Administration	..	1,28,09.27	1,28,09.27	1,16,40.53	(+)-10.04
101 Panchayati Raj	..	7,51.70	7,51.70	2,95.52	(+)-154.37
102 Community Development	..	1,04.50	1,04.50	1,20.00	(-)-12.92
104 DRDA Administration	..	15,50.14	15,50.14	..	(+)-100.00
789 Special Component Plan for Scheduled Castes	..	1,17,72.43	1,17,72.43	77,65.92	(+)-51.59

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(b) Rural Development - conold.					
2515 Other Rural Development Programmes-					
799 Suspense	..	-20.41 a	-20.41	-46.96	(-)56.54
800 Other Expenditure	..	28,17.96	28,17.96	19,41.46	(+)45.15
Total (2515)	..	2,97,85.59	2,97,85.59	2,17,16.47	(+)37.16
Total (b) Rural Development	..	3,21,79.31	3,21,79.31	2,61,43.16	(+)23.09
(d) Irrigation and Flood Control-					
2700 Major Irrigation-					
<i>01 Sirhind Canal System (Commercial)-</i>					
001 Direction and Administration	..	4,12,05.24	4,12,05.24	3,91,54.95	(+)5.24
799 Suspense	..	19.36	19.36	0.04	(+)48300.00
800 Other Expenditure	7,63.26	(-)100.00
Total - 01	..	4,12,24.60	4,12,24.60	3,99,18.25	(+)3.27
<i>02 Ranjit Sagar Dam (Commercial)-</i>					
001 Direction and Administration	..	2,80,41.77	2,80,41.77	2,51,06.82	(+)11.69
Total - 02	..	2,80,41.77	2,80,41.77	2,51,06.82	(+)11.69
<i>03 Sutlej Yamuna Link (SYL) (Commercial)-</i>					
800 Other Expenditure	17,44.99	(-)100.00
Total - 03	17,44.99	(-)100.00
<i>04 Beas Project Unit-I (BSL) (Commercial)-</i>					
001 Direction and Administration	..	1,23,39.64	1,23,39.64	1,20,61.62	(+)2.30
Total - 04	..	1,23,39.64	1,23,39.64	1,20,61.62	(+)2.30

a Minus expenditure is due to excess of credit over debit during the year.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(d) Irrigation and Flood Control - contd.					
2700 Major Irrigation-					
<i>07 Upper Bari Doab Canal System (Commercial)-</i>					
800 Other Expenditure	71.91	(-)100.00
Total - 07	71.91	(-100.00)
<i>08 Sutlej Valley Project (Commercial)-</i>					
800 Other Expenditure	21.10	(-)100.00
Total - 08	21.10	(-100.00)
<i>09 Harike Project (Commercial)-</i>					
800 Other Expenditure	75.90	(-)100.00
Total - 09	75.90	(-100.00)
<i>10 Banur Canal System (Commercial)-</i>					
800 Other Expenditure	0.21	(-)100.00
Total - 10	0.21	(-100.00)
<i>11 Shah Nehar Canal System (Commercial)-</i>					
800 Other Expenditure	1,95.49	(-)100.00
Total - 11	1,95.49	(-100.00)
<i>14 Madhopur Beas Link Project (Commercial)-</i>					
800 Other Expenditure	25.28	(-)100.00
Total - 14	25.28	(-100.00)
<i>15 Utilization of Surplus Ravi Beas Water (Commercial)-</i>					
800 Other Expenditure	77.50	(-)100.00
Total - 15	77.50	(-100.00)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(d) Irrigation and Flood Control - contd.					
2700 Major Irrigation -					
<i>16 Sirhind Feeder Project (Commercial)-</i>					
800 Other Expenditure	44.79	(-)100.00
Total - 16	44.79	(-)100.00
<i>17 Ghaggar Canal (Commercial)-</i>					
800 Other Expenditure	1.06	(-)100.00
Total - 17	1.06	(-)100.00
<i>18 Gurgaon Canal (Commercial)-</i>					
800 Other Expenditure	0.19	(-)100.00
Total - 18	0.19	(-)100.00
<i>19 Lining of Channels (Commercial)-</i>					
800 Other Expenditure	23,40.14	(-)100.00
Total - 19	23,40.14	(-)100.00
<i>20 Garshankar Lift Irrigation Scheme (Commercial)-</i>					
800 Other Expenditure	0.87	(-)100.00
Total - 20	0.87	(-)100.00
<i>21 Garhi Lift Irrigation Scheme (Commercial)-</i>					
800 Other Expenditure	0.91	(-)100.00
Total - 21	0.91	(-)100.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(d) Irrigation and Flood Control - contd.					
2700 Major Irrigation -					
80 <i>General-</i>					
800 Other Expenditure	26.90	(-)100.00
Total - 80	26.90	(-)100.00
Total (2700)	..	8,16,06.01	8,16,06.01	8,17,13.93	(-)0.13
2701 Medium Irrigation-					
05 <i>Lining of Channels - Phase-II (Commercial)-</i>					
800 Other Expenditure	18,64.57	(-)100.00
Total - 05	18,64.57	(-)100.00
06 <i>Extension of Phase-II Kandi Canal from Hoshiarpur to Balachaur (Commercial)-</i>					
800 Other Expenditure	48.01	(-)100.00
Total - 06	48.01	(-)100.00
13 <i>Construction of new Distributaries Minor (Commercial)-</i>					
800 Other Expenditure	17,47.14	(-)100.00
Total - 13	17,47.14	(-)100.00
24 <i>Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial)-</i>					
800 Other Expenditure	29.07	(-)100.00
Total - 24	29.07	(-)100.00
25 <i>Raising Lining of Bhakra Main Line for Providing Free Board (Commercial)-</i>					
800 Other Expenditure	15.89	(-)100.00
Total - 25	15.89	(-)100.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(<i>₹ in lakh</i>)					
C. Economic Services - contd.					
(d) Irrigation and Flood Control - contd.					
2701 Medium Irrigation -					
<i>26 Providing Irrigation Facilities to Punjab Areas under S.Y.L. Project (Commercial)-</i>					
800 Other Expenditure	4,57.53	(-)100.00
Total - 26	4,57.53	(-)100.00
<i>27 Canalization of Navin and Mughali Kulhs (Commercial)-</i>					
800 Other Expenditure	0.61	(-)100.00
Total - 27	0.61	(-)100.00
<i>28 Running of Balampur Canal (Commercial)-</i>					
800 Other Expenditure	1.07	(-)100.00
Total - 28	1.07	(-)100.00
<i>29 Construction of Aqueduct-Cum-I/R Bridge at RD-29500 of Dhudal Branch Crossing Ghaggar River (Commercial)-</i>					
800 Other Expenditure	13.09	(-)100.00
Total - 29	13.09	(-)100.00
<i>32 Setting Up of Irrigation Management Training Institute (Commercial)-</i>					
800 Other Expenditure	37.95	(-)100.00
Total - 32	37.95	(-)100.00
<i>37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial)-</i>					
800 Other Expenditure	38.73	(-)100.00
Total - 37	38.73	(-)100.00

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals			Percentage Increase (+) / Decrease (-)
	2017-18		2016-17	
	Charged	Voted	Total	
1	2	3	4	5
	(₹ in lakh)			
C. Economic Services - contd.				
(d) Irrigation and Flood Control - contd.				
2701 Medium Irrigation -				
38 <i>Utilisation of Surplus Ravi Beas Water (Commercial)-</i>				
800 Other Expenditure	..	..	..	1,03.80
Total - 38	..	..	..	1,03.80
39 Extension and Improvement of Shah Nehar Canal Remodelling and Lining (Commercial)-				
800 Other Expenditure	..	..	..	12,72.98
Total - 39	..	..	..	12,72.98
40 Modernisation of Existing Canals Providing Gates and Gearing (Commercial)-				
800 Other Expenditure	..	..	..	7,27.67
Total - 40	..	..	..	7,27.67
80 General-				
001 Direction and Administration	..	93,86.53	93,86.53	93,48.03
799 Suspense	..	81.43	81.43	10.48
800 Other Expenditure	..	11,17.12	11,17.12	14,43.31
Total - 80	..	1,05,85.08	1,05,85.08	1,08,01.82
Total (2701)	..	1,05,85.08	1,05,85.08	1,71,59.93

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15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	Charged	2017-18		2016-17	
		Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(d) Irrigation and Flood Control - conold.					
2702 Minor Irrigation-					
<i>03 Maintenance-</i>					
102 Lift Irrigation Scheme	..	26,45.03	26,45.03	27,22.74	(-2.85
103 Tube wells	..	1,08,79.00	1,08,79.00	1,19,12.32	(-8.67
Total - 03	..	1,35,24.03	1,35,24.03	1,46,35.06	(-7.59
Total (2702)	..	1,35,24.03	1,35,24.03	1,46,35.06	(-7.59
2711 Flood Control and Drainage-					
<i>01 Flood Control-</i>					
001 Direction and Administration	..	1,26,06.64	1,26,06.64	1,26,62.48	(-0.44
799 Suspense	..	-3.05 a	-3.05	0.22	(-1486.36
Total - 01	..	1,26,03.59	1,26,03.59	1,26,62.70	(-0.47
Total (2711)	..	1,26,03.59	1,26,03.59	1,26,62.70	(-0.47
Total (d) Irrigation and Flood Control	..	11,83,18.71	11,83,18.71	12,61,71.62	(-6.22
(e) Energy-					
2801 Power-					
<i>80 General-</i>					
101 Assistance to Electricity Boards	..	13,17,81.00	13,17,81.00	16,15,11.00	(-18.41
Total - 80	..	13,17,81.00	13,17,81.00	16,15,11.00	(-18.41
Total (2801)	..	13,17,81.00	13,17,81.00	16,15,11.00	(-18.41

a Minus expenditure is due to excess of credit over debit during the year.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(e) Energy- conold.					
2810 New and Renewable Energy-					
001 Direction and Administration	..	0.08	0.08	89.75	(-)99.91
101 Grid Interactive and Distributed Renewable Power	..	..	..	38,50.00	(-)100.00
102 Renewable Energy for Rural Applications	..	78.70	78.70	..	(+)100.00
Total (2810)	..	78.78	78.78	39,39.75	(-)98.00
Total (e) Energy	..	13,18,59.78	13,18,59.78	16,54,50.75	(-)20.30
(f) Industry and Minerals-					
2851 Village and Small Industries-					
001 Direction and Administration	..	40,78.26	40,78.26	40,24.74	(+)1.33
105 Khadi and Village Industries	..	4,97.05	4,97.05	5,33.84	(-)6.89
107 Sericulture Industries	..	3,65.93	3,65.93	3,05.09	(+)19.94
800 Other Expenditure	..	0.50	0.50	0.28	(+)78.57
Total (2851)	..	49,41.74	49,41.74	48,63.95	(+)1.60
2852 Industries-					
<i>80 General-</i>					
102 Industrial productivity	..	..	..	5,66.83	(-)100.00
800 Other Expenditure	3.53	5,12.16	5,15.69	6,14.84	(-)16.13
Total - 80	3.53	5,12.16	5,15.69	11,81.67	(-)56.36
Total (2852)	3.53	5,12.16	5,15.69	11,81.67	(-)56.36

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(f) Industry and Minerals- conclud.					
2853 Non-ferrous Mining and Metallurgical Industries -					
<i>02 Regulation and Development of Mines-</i>					
102 Mineral Exploration	..	2,39.55	2,39.55	2,17.24	(+10.27)
Total - 02	..	2,39.55	2,39.55	2,17.24	(+10.27)
Total (2853)	..	2,39.55	2,39.55	2,17.24	(+10.27)
Total (f) Industry and Minerals	3.53	56,93.45	56,96.98	62,62.86	(-9.04)
(g) Transport-					
3053 Civil Aviation-					
<i>80 General-</i>					
001 Direction and Administration	..	64.64	64.64	61.98	(+4.29)
003 Training and Education	..	3,68.00	3,68.00	3,11.31	(+18.21)
800 Other Expenditure	..	7,60.62	7,60.62	19,19.27	(-60.37)
Total - 80	..	11,93.26	11,93.26	22,92.56	(-47.95)
Total (3053)	..	11,93.26	11,93.26	22,92.56	(-47.95)
3054 Roads and Bridges-					
<i>01 National Highways</i>					
337 Road Works	..	3,27.06	3,27.06	..	(+100.00)
Total - 01	..	3,27.06	3,27.06	..	(+100.00)
<i>03 State Highways-</i>					
337 Road Works	..	69,60.72	69,60.72	15,86.30	(+338.80)
Total - 03	..	69,60.72	69,60.72	15,86.30	(+338.80)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	Charged	2017-18		2016-17	
		Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(g) Transport -contd.					
3054 Roads and Bridges-					
<i>80 General-</i>					
001 Direction and Administration	..	1,41,29.05	1,41,29.05	94,10.45	(+)50.14
052 Machinery and Equipment	..	-20.71 a	-20.71	-3.26	(+)535.28
797 Transfers to/from Reserve Fund/Deposit Account	..	50,65.00	50,65.00	71,30.00	(-)28.96
799 Suspense	..	-1,74.43 b	-1,74.43	24.44	(-)813.71
Total - 80	..	1,89,98.91	1,89,98.91	1,65,61.63	(+)14.72
Total (3054)	..	2,62,86.69	2,62,86.69	1,81,47.93	(+)44.85
3055 Road Transport-					
001 Direction and Administration	..	12,27.38	12,27.38	13,49.38	(-)9.04
190 Assistance to Public Sector and Other Undertakings	..	54,00.00	54,00.00	47,00.00	(+)14.89
201 Government Transport Services-Punjab Roadways	..	2,08,18.56	2,08,18.56	2,38,22.87	(-)12.61
797 Transfer to Reserve Funds/Deposits Accounts	..	1,41.18 c	1,41.18	..	(+)100.00
800 Other Expenditure	..	2,24.64	2,24.64	1,65.02	(+)36.13
902 Deduct amount met from General Reserve Fund	..	-1,06.04	-1,06.04	..	(+)100.00
Total (3055)	..	2,77,05.72	2,77,05.72	3,00,37.27	(-)7.76
Total (g) Transport	..	5,51,85.67	5,51,85.67	5,04,77.76	(+)9.33

a Minus expenditure is due to excess of credit over debit on account of tool and plant charges during the year.

b Minus expenditure is due to excess of credit over debit during the year.

c Represents amount transferred notionally to Depreciation Reserve Funds and General and other Reserve Funds.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(<i>₹</i> in lakh)					
C. Economic Services - contd.					
(i) Science, Technology and Environment-					
3425 Other Scientific Research-					
<i>60 Others-</i>					
200 Assistance to Other Scientific Bodies	..	3,66.00	3,66.00	3,47.92	(+) <i>5.20</i>
789 Special Component Plan for Scheduled Castes	50.00	(-) <i>100.00</i>
Total - 60	..	3,66.00	3,66.00	3,97.92	(-)<i>8.02</i>
Total (3425)	..	3,66.00	3,66.00	3,97.92	(-)<i>8.02</i>
3435 Ecology and Environment-					
<i>03 Environmental Research and Ecological Regeneration-</i>					
800 Other Expenditure	..	90.19	90.19	84.48	(+) <i>6.76</i>
Total - 03	..	90.19	90.19	84.48	(+)<i>6.76</i>
Total (3435)	..	90.19	90.19	84.48	(+)<i>6.76</i>
Total (i) Science, Technology and Environment	..	4,56.19	4,56.19	4,82.40	(-)<i>5.43</i>
(j) General Economic Services-					
3451 Secretariat - Economic Services-					
090 Secretariat	..	7,77.10	7,77.10	6,15.87	(+) <i>26.18</i>
092 Other Offices	..	1,04.27	1,04.27	1,27.93	(-) <i>18.49</i>
101 Planning Commission/Planning Board	..	12,90.13	12,90.13	19,65.20	(-) <i>34.35</i>
789 Special Component Plan for Scheduled Castes	..	3,39.76	3,39.76	1,81.52	(+) <i>87.17</i>
Total (3451)	..	25,11.26	25,11.26	28,90.52	(-)<i>13.12</i>

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total	Total	
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - contd.					
(j) General Economic Services - contd.					
3452 Tourism					
<i>01 Tourist Infrastructure</i>					
102 Tourist Accommodation	..	1,73.14	1,73.14	50.00	(+246.28)
Total - 01	..	1,73.14	1,73.14	50.00	(+246.28)
<i>80 General-</i>					
001 Direction and Administration	..	2,10.79	2,10.79	2,10.47	(+30.15)
800 Other Expenditure	98,28.14	(-100.00)
Total - 80	..	2,10.79	2,10.79	1,00,38.61	(-97.90)
Total (3452)	..	3,83.93	3,83.93	1,00,88.61	(-96.19)
3454 Census Surveys and Statistics-					
<i>01 Census</i>					
800 Other Expenditure	..	7,46.44	7,46.44	4,20.44	(+77.54)
Total - 01	..	7,46.44	7,46.44	4,20.44	(+77.54)
<i>02 Surveys and Statistics-</i>					
201 National Sample Survey Organisation	..	1,26.12	1,26.12	1,23.77	(+1.90)
204 Central Statistical Organisation	..	18,85.17	18,85.17	20,20.03	(-16.68)
789 Special Component Plan for Scheduled Castes	..	16.96	16.96	5.70	(+197.54)
Total - 02	..	20,28.25	20,28.25	21,49.50	(-5.64)
Total (3454)	..	27,74.69	27,74.69	25,69.94	(+7.97)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

(Figures in italics represent charged expenditure)

Head of Account	Actuals				Percentage Increase (+) / Decrease (-)
	2017-18		2016-17		
	Charged	Voted	Total		
1	2	3	4	5	6
(₹ in lakh)					
C. Economic Services - conclud.					
(j) General Economic Services -conclud.					
3456 Civil Supplies -					
001 Direction and Administration	<i>0.01</i>	1,50,87.89	1,50,87.90	1,38,51.37	(+8.93)
102 Civil Supplies Scheme	..	1,34.05	1,34.05	70.10	(+91.23)
103 Consumer Subsidies	..	..	..	1,09,00.00	(-100.00)
190 Assistance to Public Sector and Other Undertakings	..	1,50.02	1,50.02	84.26	(+78.04)
789 Special Component Plan for Scheduled Castes	..	39,00.00	39,00.00	3,26,00.00	(-88.04)
800 Other Expenditure	<i>32.50</i>	17,01.23	17,33.73	16,08.19	(+7.81)
Total (3456)	<i>32.51</i>	2,09,73.19	2,10,05.70	5,91,13.92	(-64.47)
3475 Other General Economic Services-					
106 Regulation of Weights and Measures	..	3,55.16	3,55.16	3,33.59	(+6.47)
Total (3475)	..	3,55.16	3,55.16	3,33.59	(+6.47)
Total (j) General Economic Services	<i>32.51</i>	2,69,98.23	2,70,30.74	7,49,96.58	(-63.96)
Total C. Economic Services	82.23	1,11,93,57.75	1,11,94,39.98	1,02,17,60.99	(+9.56)
D. Grants-in-aid and Contributions-					
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-					
200 Other Miscellaneous Compensations and Assignments	..	13,01,19.96	13,01,19.96	9,18,41.09	(+41.68)
Total (3604)	..	13,01,19.96	13,01,19.96	9,18,41.09	(+41.68)
Total D. Grants-in-aid and Contributions	..	13,01,19.96	13,01,19.96	9,18,41.09	(+41.68)
Total	<i>1,55,29,91.10</i>	4,69,34,94.32	6,24,64,85.42	5,52,96,04.97	(+12.96)
Salary	<i>1,35,71.40</i>	1,92,49,91.49	1,93,85,62.89	1,76,78,15.94	(+9.66)
Subsidy	..	69,81,91.30	69,81,91.30	58,22,69.12	(+19.91)
Grants-in-aid	<i>33,00.00</i>	61,30,22.33	61,63,22.33	57,57,51.08	(+7.05)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

Revenue Expenditure : There was a net increase of ₹ 71,68,80,45 lakh in the Revenue Expenditure from ₹ 5,52,96,04.97 lakh in 2016-17 to ₹ 6,24,64,85.42 lakh in 2017-18 resulting in an increase of 12.96 per cent over previous year. The overall increase is the result of prominent increase under the following heads of account:

Head of Account		Increase	Main Reasons
1		2	3
(₹ in lakh)			
2049	Interest Payments	36,92,19.98	The overall increase under this head works out to 31.72 per cent over previous year's expenditure. It is mainly due to increase of 1403.69 per cent in 'Other internal debt under Sub Major Head - Interest on Internal Debt'.
2401	Crop Husbandry	17,39,72.51	The overall increase under this head works out to 38.00 per cent over previous year's expenditure. It is due to increase of 35.53 per cent under 'Agricultural Farms'.
2071	Pension and Other Retirement Benefits	14,35,05.27	The overall increase under this head works out to 16.36 per cent over previous year's expenditure. It is mainly due to increase of 15.15 per cent in 'Superannuation and Retirement Allowances under Sub Major Head - Civil'.
2075	Miscellaneous General Services	5,92,83.38	The overall increase under this head works out to 1060.94 per cent over previous year's expenditure. It is mainly due to increase of 100.00 per cent under 'Assistance to Public Sector and Other Undertakings'.
2202	General Education	5,43,59.64	The overall increase under this head works out to 6.41 per cent over previous year's expenditure. It is mainly due to increase of 10.48 per cent in 'Government Secondary Schools under Sub Major Head - Secondary Education'.
2055	Police	5,06,12.09	The overall increase under this head works out to 10.67 per cent over previous year's expenditure. It is mainly due to increase of 9.95 per cent under 'District Police'.
3604	Compensation and assignments to Local Bodies and Panchayati Raj Institutions	3,82,78.87	The overall increase under this head works out to 41.68 per cent over previous year's expenditure. It is due to increase of 41.68 per cent under 'Other Miscellaneous Compensations and Assignments'.
2235	Social Security and Welfare	2,42,63.50	The overall increase under this head works out to 16.31 per cent over previous year's expenditure. It is mainly due to increase of 48.14 per cent in 'Other Programmes under Sub Major Head - Other Social Security and Welfare Programmes'.
3054	Roads and Bridges	81,38.76	The overall increase under this head works out to 44.85 per cent over previous year's expenditure. It is mainly due to increase of 338.80 per cent in 'Road Works under Sub Major Head - State Highways'.
2515	Other Rural Development Programmes	80,69.12	The overall increase under this head works out to 37.16 per cent over previous year's expenditure. It is mainly due to increase of 51.59 per cent under 'Special Component Plan for Scheduled Castes'.
2052	Secretariat - General Services	74,29.85	The overall increase under this head works out to 45.73 per cent over previous year's expenditure. It is mainly due to increase of 291.70 per cent under 'Other Offices'.
2415	Agricultural Research and Education	59,26.48	The overall increase under this head works out to 15.91 per cent over previous year's expenditure. It is mainly due to increase of 16.08 per cent in 'Assistance to Other Institutions under Sub Major Head - Crop Husbandry'.
2014	Administration of Justice	50,73.55	The overall increase under this head works out to 9.10 per cent over previous year's expenditure. It is mainly due to increase of 10.34 per cent under 'Civil and Session Courts'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.		
Head of Account	Increase	Main Reasons
1	2	3
(₹ in lakh)		
2062	47,14.60	The overall increase under this head works out to 100.00 per cent over previous year's expenditure. It is mainly due to increase of 100.00 per cent under 'Other Vigilance Agencies'.
2230	25,73.82	The overall increase under this head works out to 13.26 per cent over previous year's expenditure. It is mainly due to increase of 11.92 per cent in 'Direction and Administration under Sub Major Head - Training'.
2029	20,13.27	The overall decrease under this head works out to 9.98 per cent over previous year's expenditure. It is mainly due to decrease of 9.99 per cent under 'Land Records'.
The Increase was partly set off by decrease mainly under following heads of account:-		
Head of Account	Decrease	Main Reasons
1	2	3
(₹ in lakh)		
2245	3,85,20.95	The overall decrease under this head works out to 57.58 per cent over previous year's expenditure. It is mainly due to decrease of 55.08 per cent in 'Transfer to Reserve Fund and Deposits - State Disaster Response Fund under Sub Major Head - State Disaster Response Fund'.
3456	3,81,08.22	The overall decrease under this head works out to 64.47 per cent over previous year's expenditure. It is mainly due to decrease of 88.04 per cent under 'Special Component Plan for Scheduled Castes'.
2801	2,97,30.00	The overall decrease under this head works out to 18.41 per cent over previous year's expenditure. It is due to decrease of 18.41 per cent in 'Assistance to Electricity Boards under Sub Major Head - General'.
2070	2,51,81.67	The overall decrease under this head works out to 32.06 per cent over previous year's expenditure. It is mainly due to decrease of 29.62 per cent under 'Home Guards'.
2225	2,28,55.18	The overall decrease under this head works out to 43.88 per cent over previous year's expenditure. It is mainly due to decrease of 51.17 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - Welfare of Scheduled Castes'.
2220	1,45,24.14	The overall decrease under this head works out to 78.95 per cent over previous year's expenditure. It is mainly due to decrease of 91.71 per cent in 'Production of Films under Sub Major Head - Films'.
2210	1,36,29.06	The overall decrease under this head works out to 5.10 per cent over previous year's expenditure. It is mainly due to decrease of 36.86 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - Urban Health Services - Allopathy'.
3452	97,04.68	The overall decrease under this head works out to 96.19 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent in 'Other Expenditure under Sub Major Head - General'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.		
Head of Account	Increase	Main Reasons
1	2	3
(₹ in lakh)		
2236	94,39.51	The overall decrease under this head works out to 69.56 per cent over previous year's expenditure. It is mainly due to decrease of 69.19 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - Distribution of Nutritious Foods and Beverages'.
2039	71,32.18	The overall decrease under this head works out to 63.69 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent under 'Assistance to Public Sector and Other Undertakings'.
2701	65,74.85	The overall decrease under this head works out to 38.32 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent in 'Other Expenditure under Sub Major Head - Lining of Channels - Phase-II (Commercial)'.
2205	56,30.04	The overall decrease under this head works out to 68.93 per cent over previous year's expenditure. It is mainly due to decrease of 73.18 per cent under 'Promotion of Arts and Culture'.
2402	51,31.75	The overall decrease under this head works out to 38.68 per cent over previous year's expenditure. It is mainly due to decrease of 63.27 per cent under 'Soil Conservation'.
2015	49,60.77	The overall decrease under this head works out to 41.77 per cent over previous year's expenditure. It is mainly due to decrease of 57.42 per cent under 'Electoral Officers'.
2810	38,60.97	The overall decrease under this head works out to 98.00 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent under 'Grid interactive and Distributed Renewable Power'.
2047	33,70.14	The overall decrease under this head works out to 73.21 per cent over previous year's expenditure. It is due to decrease of 73.21 per cent under 'Promotion of Small Savings'.
3055	23,31.55	The overall decrease under this head works out to 7.76 per cent over previous year's expenditure. It is mainly due to decrease of 12.61 per cent under 'Government Transport Services - Punjab Roadways'.
2501	20,32.97	The overall decrease under this head works out to 45.93 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent in 'National Rural Livelihood Mission under Sub Major Head - Self Employment Programmes'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

ANNEXURE

St. No.	Name of Umbrella Scheme	Amount released under Umbrella Schemes as per PFMS portal (includes assistance for Capital Expenditure)	Amount under Major Head 1601 - 06-101 and 102 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
			(₹ in lakh)		
	Core of the Core Schemes				
1	National Social Assistance Programme				
2	Mahatma Gandhi National Rural Employment Guarantee Programme (9178)	1,41,92.66	1,41,92.66	1,40,89.72	(+)1,02.94
3	Umbrella Scheme for Development of Schedule Castes				
a	Special Central Assistance - State Scheduled Castes Development Corporations (9185)	5,00.00	5,00.00	17,66.00	(-)12,66.00
b	Civil Rights, Educational Empowerment, Infrastructure Development, Livelihoods				
(i)	Post-Matric Scholarship for SC students (2063)	1,15,73.21	1,15,73.21	1,19,76.18	(-)4,02.97
(ii)	Pre-Matric Scholarship for SC students (9492)	18,43.00	18,43.00		(+)18,43.00
(iii)	Infrastructure Development - Pradhan Mantri Adarsh Gram Yojana for Scheduled Castes (9191)	16,10.00	16,10.00	2,64.00	(-)13,46.00
(iv)	Strengthening of Machinery for enforcement of Protection of Civil Rights Acts (9488)	1,00.00	1,00.00	..	(+)1,00.00
4	Umbrella Programme for Development of Scheduled Tribes	..	..	..	..
5	Umbrella Programme for Development of Minorities	..	..	..	..
6	Umbrella Programme for Development of Other Vulnerable Groups				
a	Schemes for Backward Classes (9494)	14,40.00	14,40.00	34,19.34	(-)19,79.34
b	Schemes for Differently Abled Persons (0970)	64.59	64.59	90,07.67	(-)89,43.08

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

ANNEXURE - contd.

St. No.	Name of Umbrella Scheme	Amount released under Umbrella Schemes as per PFMS portal (includes assistance for Capital Expenditure)	Amount under Major Head 1601 - 06-101 and 102 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
			(₹ in lakh)		
	Core Scheme				
7	Green Revolution				
a	Rashtriya Krishi Vikas Yojana (9145)	1,31,42.00	1,31,42.00	2,40,94.66	(-),09,52.66
b	National Food Security Mission (9140)	5,42.49	5,42.49	7,19.05	(-),1,76.56
c	Integrated Scheme on Agriculture Census and Statistics (9005)	33.50	33.50	45.50	(-),12.00
d	National Mission on Horticulture (9120)	15,00.00	15,00.00	15,00.00	..
e	National Project on Soil Health and Fertility (9503)	2,46.76	2,46.76	..	(+),2,46.76
f	Paramparagat Krishi Vikas Yojana (9422)	4,28.28	4,28.28	..	(+),4,28.28
g	Sub - Missions on Agriculture Extension (9144)	17,95.93	17,95.93	14,66.74	(+),3,29.19
h	Agriculture Mechanisation (9505)	48,50.00	48,50.00	30,00.00	(+),18,50.00
8	White Revolution				
	Livestock Health and Disease Control (9979)	9,36.00	9,36.00	13,15.82	(-),3,79.82
9	Blue Revolution (3037)				
		4,65.35	4,65.35		(+),4,65.35
10	Pradhan Mantri Krishi Sinchai Yojana				
a	PMKSY: Integrated Watershed Development Programme (9183)	7,96.00	7,96.00	13,69.30	(-),5,73.30
(i)	Accelerated Irrigation Benefit Programme		5,24.60	9,68.75	(-),4,44.15
(ii)	Irrigation Census (2027)	18.57	18.57	50.92	(-),32.35
(iii)	River Management Activities and Works Related to Border Areas (2053)	7,47.25	7,47.25	1,09.06	(+),6,38.19
11	Pradhan Mantri Gram Sadak Yojana (9179)	3,39,15.00	3,39,15.00	3,25,49.54	(+),13,65.46

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

ANNEXURE - contd.

Sr.No.	Name of Umbrella Scheme	Amount released under Umbrella Schemes as per PFMS portal (includes assistance for Capital Expenditure)	Amount under Major Head 1601 - 06-101 and 102 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2				
			(₹ in lakh)		
12	Pradhan Mantri Awas Yojana (PMAY)				
a	Urban (1989)	0.59	0.59	..	(+0.59)
b	Rural (9180)	16,02.06	16,02.06	..	(+16,02.06)
13	National Rural Drinking Water Mission (9150)				
14	Swachh Bharat Mission (SBM)				
a	Rural (9151)	2,83,47.61	2,83,47.61	1,98,77.68	(+84,69.93)
b	Urban (9757)	1,26,33.40	1,26,33.40	47,20.34	(+79,13.06)
15	National Health Mission (NHM)				
a	National Rural Health Mission (9156)	4,08,91.27	4,06,69.74	8,30,48.53	(-4,23,78.79)
b	National Urban Health Mission (0416)	15,22.00	22,22.53	66,05.84	(-43,83.31)
c	Human Resources for Health and Medical Education (9157)	36,60.00	36,60.00	42,27.51	(-5,67.51)
d	National AYUSH Mission (9158)	13,48.66	13,48.66	6,44.16	(+7,04.50)
16	National Health Protection Scheme erstwhile RSSY	..	..	..	..
17	National Education Mission				
a	Sarva Shiksha Abhiyan (9164)	3,16,65.00	3,16,65.00	3,28,17.65	(-11,52.65)
b	Rashtriya Madhyamik Shiksha Abhiyan (9166)	65,18.48	65,18.48	1,04,61.32	(-39,42.84)
c	Rashtriya Uchhatar Shiksha Abhiyan (9170)	33,60.00	33,60.00	23,00.00	(+10,60.00)
d	Teachers Training and Adult Education (1903)	9,43.20	9,43.20	35,51.62	(-26,08.42)
18	National Programme of Mid Day Meal in Schools (9165)	1,43,30.59	1,43,30.59	2,05,88.90	(-62,58.31)
19	Integrated Child Development Services				
a	Anganwadi Services (9281)	2,01,68.46	2,01,68.46	1,25,45.05	(+76,23.41)
b	National Nutrition Mission (1202)	8,19.51	8,19.51	33,42.48	(-25,22.97)

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.

ANNEXURE - contd.

Sr.No.	Name of Umbrella Scheme	Amount released under Umbrella Schemes as per PFMS portal (includes assistance for Capital Expenditure)	Amount under Major Head 1601 - 06-101 and 102 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
			(₹ in lakh)		
19 c	Maternity Benefit Programme (3534)	3,71.24	3,71.24	7,02.60	(-)3,31.36
d	Scheme for Adolescent Girls (9200)	40.60	40.60	7,28.45	(-)6,87.85
e	Child Protection Scheme and Scheme for welfare of working children in need of care and protection (9227)	1,43.24	1,43.24	3,20.02	(-)1,76.78
f	National Creche Scheme (1177)	51.39	51.39	34.50	(+)16.89
20	Mission for Empowerment and Protection for Women				
	Swadhar Greh (9445)	10.82	10.82	12.60	(-)1.78
21	National Livelihood Mission - Ajeevika				
a	National Rural Livelihood Mission (9181)	12,76.51	12,76.51	..	(+)12,76.51
b	National Urban Livelihood Mission (2000)	10,07.40	10,07.40	..	(+)10,07.40
22	Jobs and Skill Development				
a	Employment Generation Programmes (3574)	84.00	84.00	7,25.00	(-)6,41.00
b	Pradhan Mantri Kaushal Vikas Yojana (3212)	26,39.52	26,39.52	7,91.80	(+)18,47.72
23	Environment, Forestry and Wildlife				
a	National Mission for a Green India (0257)	75.00	75.00	..	(+)75.00
b	National River Conservation Programme (9152)	50,00.00	50,00.00	..	(+)50,00.00
c	Green India Mission - National Afforestation Programme (9153)	6,21.73	6,21.73	..	(+)6,21.73
24	Urban Rejuvenation Mission : AMRUT - Atal Mission for Rejuvenation and Urban Transformation & Smart Cities Mission				
a	Mission for Development for 100 Smart Cities (9478)	54,00.00	54,00.00	1,00,00.00	(-)46,00.00
b	Urban Rejuvenation Mission - 500 Cities (9556)	26,82.60	26,82.60	55,20.00	(-)28,37.40

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - conclud.

ANNEXURE - conclud.

Sr.No.	Name of Umbrella Scheme	Amount released under Umbrella Schemes as per PFMS portal (includes assistance for Capital Expenditure)	Amount under Major Head 1601 - 06-101 and 102 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
			(₹ in lakh)		
25	Modernisation of Police Forces (3194)	20,21.88	22,45.88	23,30.44	(-)84.56
26	Infrastructure Facilities for Judiciary (9174)	50,00.00	50,00.00	55,27.50	(-)5,27.50
27	Border Area Development Programme (9161)	28,00.00	28,00.00	31,88.89	(-)3,88.89
28	Shyama Prasad Mukherjee Rurban Mission (2049)	27,35.00	27,35.00	19,75.00	(+)7,60.00
	Total	30,78,41.14	30,90,68.74 (1)	35,01,82.52	(-)4,11,13.78

Note:

(1) Difference of ₹ -12,27.60 is on account of exclusion of

- (a) ₹ 5,24.60 lakh received in cash [Sr.No. (10(a)(i))]
 (b) ₹ 4,79.00 lakh released on 31 March 2018 [Sr. No. 15(a)]
 (c) ₹ 2,24.00 lakh received in kind (Sr.No. 25).

(2) Includes ₹ 30,14.37 lakh received in kind [Sr. No. 15(a)]

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
A. Capital Account of General Services -						
4055 Capital Outlay on Police -						
207 State Police	1,20,70.94	3,66,28.94	..	85,13.47	4,51,42.41	(-) 29.47
208 Special Police	16,10.32	81,57.18	..	7,93.04	89,50.22	(-) 50.75
209 Railway Police	1,05.41	2,16.98	..	3.55	2,20.53	(-) 96.63
210 Research, Education and Training	1,32.52	2,39.58	..	46.70	2,86.28	(-) 64.76
211 Police Housing	..	1,21,89.37	..	..	1,21,89.37	..
800 Other Expenditure	6,68.89	5,03,85.17	..	6,00.90	5,09,86.07	(-) 10.16
Total (4055)	1,45,88.08	10,78,17.22	..	99,57.66	11,77,74.88	(-) 31.74
4058 Capital Outlay on Stationery and Printing -						
103 Government Presses	1.93	5,03.23	..	..	5,03.23	(-) 100.00
Total (4058)	1.93	5,03.23	..	..	5,03.23	(-) 100.00
4059 Capital Outlay on Public Works -						
<i>01 Office Buildings -</i>						
001 Direction and Administration	1,71.19	26,10.18	..	1,84.16	27,94.34	(+) 7.58
051 Construction	..	64,17.40	..	50.00	64,67.40	(+) 100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	-0.44	..	..	-0.44	..
Total - 01	1,71.19	90,27.14	..	2,34.16	92,61.30	(+) 36.78
<i>60 Other Buildings -</i>						
051 Construction	..	22,97.35	..	..	22,97.35	..
Total - 60	..	22,97.35	..	..	22,97.35	..
<i>80 General -</i>						
001 Direction and Administration	..	16,64.46	..	..	16,64.46	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted		Total	Total		
1	2	3	4	5	6	7	8	
(₹ in lakh)								
A. Capital Account of General Services - contd.								
4059 Capital Outlay on Public Works -								
<i>80 General -</i>								
<i>051 Construction-</i>								
(i) Courts	63,16.07	9,13,17.72	..	55,27.50	55,27.50	9,68,45.22	..	(-) 12.49
(ii) Divisional offices and District Tehsil Complex for five new Districts of Mansa, Fatehgarh Sahib, Moga, Muktsar and Nawanshahar	..	11,44.39	..	..	..	11,44.39	..	..
(iii) Mini Secretariat	..	84,30.45	..	7,72.80	7,72.80	92,03.25	..	(+) 100.00
(iv) Construction of District Administration Complex at Faridkot	..	18,10.77	..	..	..	18,10.77	..	..
(v) Construction of Judicial Complex at Mansa	..	5,18.04	..	..	..	5,18.04	..	..
(vi) Construction of Judicial Court Complex at Patiala	..	13,53.80	..	..	..	13,53.80	..	..
(vii) Construction of District Administrative Complex at Mansa	..	5,99.68	..	..	..	5,99.68	..	..
(viii) Purchase of Land and Construction of Building of Chowksi Bhawan, S.A.S Nagar (Mohali)	..	..	..	7,31.29	7,31.29	7,31.29	..	(+) 100.00
(ix) Other schemes each costing ₹ 5 crore and less	1,42.95	1,61,44.81	..	..	..	1,61,44.81	..	(-) 100.00
Total (051)	64,59.02	12,13,19.66	..	70,31.59	70,31.59	12,83,51.25	..	(+) 8.86
052 Machinery and Equipment	..	1,93.45	..	..	..	1,93.45	..	..
201 Acquisition of Land	..	96.94	..	..	..	96.94	..	..
800 Other Expenditure	..	25,46.66	..	..	..	25,46.66	..	..
Total - 80	64,59.02	12,58,21.17	..	70,31.59	70,31.59	13,28,52.76	..	(+) 8.86
Total(4059)	66,30.21	13,71,45.66	..	72,65.75	72,65.75	14,44,11.41	..	(+) 9.59

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)		
		Charged	Voted			Total	
1	2	3	4	5	6	7	8
(₹ in lakh)							
A. Capital Account of General Services - conold.							
4070 Capital Outlay on Other Administrative Services -							
003 Training	8,83.73	66,03.30	..	5,00.00	5,00.00	71,03.30	(-) 43.42
800 Other Expenditure	27,74.76	97,40.48	33.20	2,10.30	2,43.50	99,83.98	(-) 91.22
Total (4070)	36,58.49	1,63,43.78	33.20	7,10.30	7,43.50	1,70,87.28	(-) 79.68
Total - A. Capital Account of General Services							
	2,48,78.71	26,18,09.89	33.20	1,79,33.71	1,79,66.91	27,97,76.80	(-) 27.78
B. Capital Account of Social Services -							
(a) Capital Account of Education, Sports, Art and Culture -							
4202 Capital Outlay on Education, Sports, Art and Culture -							
<i>01 General Education -</i>							
201 Elementary Education	8,60.00	3,54,02.34	..	11,29.57	11,29.57	3,65,31.91	(+) 31.35
202 Secondary Education	33,66.76	5,69,08.81	..	8.30	8.30	5,69,17.11	(-) 99.75
203 University and Higher Education	22,85.00	2,74,03.27	..	22,05.00	22,05.00	2,96,08.27	(-) 3.50
205 Languages Development	..	5,69.38	..	..	..	5,69.38	..
789 Special Component Plan for Scheduled Castes	22,24.36	2,63,76.22	..	11,09.32	11,09.32	2,74,85.54	(-) 50.13
800 Other Expenditure	..	10,47.39	..	..	..	10,47.39	..
900 Deduct - Receipts and Recoveries on Capital Account	..	-1.78	..	..	..	-1.78	..
Total - 01	87,36.12	14,77,05.63	..	44,52.19	44,52.19	15,21,57.82	(-) 49.04
<i>02 Technical Education -</i>							
103 Technical Schools	..	8,24.67	..	..	..	8,24.67	..
104 Polytechnics	..	80,91.16	..	..	..	80,91.16	..
105 Engineering/Technical Colleges and Institutes	11,24.55	1,61,96.64	..	..	..	1,61,96.64	(-) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(<i>₹</i> in lakh)						
B. Capital Account of Social Services - contd.						
(a) Capital Account of Education, Sports, Art and Culture - contd.						
4202 Capital Outlay on Education, Sports, Art and Culture -						
<i>02 Technical Education -</i>						
789 Special Component Plan for Scheduled Castes	2,06.26	10,69.36	..	..	10,69.36	(-) 100.00
800 Other Expenditure	..	32,82.33	..	..	32,82.33	..
Total - 02	13,30.81	2,94,64.16	..	..	2,94,64.16	(-) 100.00
<i>03 Sports and Youth Services -</i>						
102 Sports Stadium	..	14,24.00	..	..	14,24.00	..
789 Special Component Plan for Scheduled Castes	..	13,58.75	..	..	13,58.75	..
800 Other Expenditure	..	2,98.41	..	..	2,98.41	..
Total - 03	..	30,81.16	..	..	30,81.16	..
<i>04 Art and Culture -</i>						
104 Archives	..	3,38.92	..	..	3,38.92	..
105 Public Libraries	..	39.48	..	..	39.48	..
106 Museums	1,19,37.22	4,13,60.16	..	25,14.86	4,38,75.02	(-) 78.93
800 Other Expenditure	..	4,50.76	..	..	4,50.76	..
Total - 04	1,19,37.22	4,21,89.32	..	25,14.86	4,47,04.18	(-) 78.93
Total (4202)	2,20,04.15	22,24,40.27	..	69,67.05	22,94,07.32	(-) 68.34
Total (a) Capital Account of Education, Sports, Art and Culture	2,20,04.15	22,24,40.27	..	69,67.05	22,94,07.32	(-) 68.34

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted		Total			
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare -								
4210 Capital Outlay on Medical and Public Health -								
<i>01 Urban Health Services -</i>								
001 Direction and Administration	..	5.65	..	..	..	..	5.65	..
102 Employees State Insurance Scheme	2,09.14	7,07.21	..	3.93	3.93	7,11.14	7,11.14	(-) 98.12
110 Hospitals and Dispensaries -								
(i) Medical Relief to Other Hospitals and Dispensaries	60.83	16,46.11	..	1,22.16	1,22.16	17,68.27	17,68.27	(+) 100.82
(ii) National Rural Health Mission	..	87,70.00	..	..	..	87,70.00	87,70.00	..
(iii) Construction of New Hospitals at Fatehgarh Sahib and Nangal (includes ₹ 5 Lakh ACA)	..	5,00.00	..	..	..	5,00.00	5,00.00	..
(iv) Punjab Urban Infrastructure	13,26.00	49,13.00	..	..	..	49,13.00	49,13.00	(-) 100.00
(v) Other schemes each costing ₹ 5 crore and less	..	87,71.92	..	..	..	87,71.92	87,71.92	..
Total (110)	13,86.83	2,46,01.03	..	1,22.16	1,22.16	2,47,23.19	2,47,23.19	(-) 91.19
789 Special Component Plan for Scheduled Castes	6,24.00	38,34.37	..	..	..	38,34.37	38,34.37	(-) 100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	-0.66	..	..	..	-0.66	-0.66	..
Total - 01	22,19.97	2,91,47.60	..	1,26.09	1,26.09	2,92,73.69	2,92,73.69	(-) 94.32
<i>02 Rural Health Services -</i>								
101 Health Sub-Centres -								
Other schemes each costing ₹ 5 crore and less	..	2,16.21	..	0.85	0.85	2,17.06	2,17.06	(+) 100.00
103 Primary Health Centres -								
Other schemes each costing ₹ 5 crore and less	23.93	4,81.83	..	12.19	12.19	4,94.02	4,94.02	(-) 49.06
104 Community Health Centres	..	0.87	..	..	..	0.87	0.87	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted		Total	Total		
1	2	3	4	5	6	7	8	
(₹ in lakh)								
B. Capital Account of Social Services - contd.								
(b) Capital Account of Health and Family Welfare - contd.								
4210 Capital Outlay on Medical and Public Health -								
<i>02 Rural Health Services -</i>								
110 Hospitals and Dispensaries	..	79.79	..	..	..	79.79		
800 Other Expenditure	1.34	90.80	..	0.20	0.20	91.00		(-) 85.07
Total - 02	25.27	8,69.50	..	13.24	13.24	8,82.74		(-) 47.61
<i>03 Medical Education, Training and Research -</i>								
101 Ayurveda	..	78.80	..	..	..	78.80		
102 Homeopathy	..	19.54	..	..	..	19.54		
105 Allopathy -								
(i) Expansion and Improvement of Dental College at Patiala	..	9,02.12	..	..	..	9,02.12		
(ii) Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)	..	9,82.01	..	..	..	9,82.01		
(iii) Establishment of Baba Farid University of Health Sciences, Faridkot	..	14,84.71	..	..	..	14,84.71		
(iv) Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)	..	49,25.20	..	..	..	49,25.20		
(v) Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Amritsar)	..	21,09.47	..	..	..	21,09.47		
(vi) Other schemes each costing ₹ 5 crore and less	..	35,64.90	..	..	..	35,64.90		
Total (105)	..	1,39,68.41	..	..	..	1,39,68.41		
200 Other Systems -								
Other schemes each costing ₹ 5 crore and less	..	28.65	..	..	..	28.65		

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
B. Capital Account of Social Services - contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.						
4215 Capital Outlay on Water Supply and Sanitation -						
<i>01 Water Supply -</i>						
102 Rural Water Supply	3,33,97.69	24,03,09.53	..	3,29,51.26	27,32,60.79	(-) 1.34
190 Investment in Public Sector and Other Undertakings						
Punjab Water Supply and Sewerage Board	..	3,25.00	..	..	3,25.00	..
789 Special Component Plan for Scheduled Castes	1,52,17.87	3,72,17.40	..	2,12,11.05	5,84,28.45	(+) 39.38
799 Suspend	..	-1.09	..	..	-1.09	a
800 Other Expenditure	..	99.19	..	..	99.19	..
Total - 01	4,86,15.56	27,79,95.00	..	5,41,62.31	33,21,57.31	(+) 11.41
<i>02 Sewerage and Sanitation -</i>						
106 Sewerage Services	..	39.14	..	..	39.14	..
800 Other Expenditure	..	1.70	..	..	1.70	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-0.12	..	..	-0.12	..
Total - 02	..	40.72	..	..	40.72	..
Total (4215)	4,86,15.56	27,80,35.72	..	5,41,62.31	33,21,98.03	(+) 11.41
4216 Capital Outlay on Housing -						
<i>01 Government Residential Buildings -</i>						
106 General Pool Accommodation -						
(i) Construction of Officers Flats for Government Officers posted at Chandigarh	..	5,15.88	..	..	5,15.88	..
(ii) Construction of Government Accommodation for Government Employees at Chandigarh	..	37,70.85	..	..	37,70.85	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
B. Capital Account of Social Services - contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.						
4216 Capital Outlay on Housing -						
<i>01 Government Residential Buildings -</i>						
106 General Pool Accommodation-						
(iii) Construction of Houses for Government Employees at Tehsil Headquarters		5,08.44				5,08.44
(iv) Other schemes each costing ₹ 5 crore and less	19.55	10,20.62		19.55	19.55	
Total (106)	19.55	58,15.79		19.55	19.55	58,35.34
107 Police Housing		1,51,26.82				1,51,26.82
700 Other Housing -						
(i) Grant-in-aid to Asuda for Development of Anandpur Sahib and Surrounding Area		5,00.00				5,00.00
(ii) Other schemes each costing ₹ 5 crore and less		12,65.97				12,65.97
Total (700)		17,65.97				17,65.97
800 Other Expenditure		3,23.91				3,23.91
Total - 01		2,30,32.49		19.55	19.55	2,30,52.04
<i>02 Urban Housing -</i>						
195 Housing Co-operatives		9,11.92				9,11.92
800 Other Expenditure	35,67.00	1,47,33.74		31.39	31.39	1,47,65.13
Total - 02		1,56,45.66		31.39	31.39	1,56,77.05
						(-) 99.12
						(-) 99.12

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted			Total
1	2	3	4	5	6
					7
					8
(₹ in lakh)					
B. Capital Account of Social Services - contd.					
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.					
4216 Capital Outlay on Housing -					
<i>03 Rural Housing -</i>					
102 Provision of House sites to the landless -					
Other schemes each costing ₹ 5 crore and less		3,88.38			3,88.38
800 Other Expenditure		2,44.29			2,44.29
Total - 03		6,32.67			6,32.67
<i>80 General -</i>					
001 Direction and Administration					72.43
052 Machinery and Equipment					9.83
101 Building Planning and Research	57,50.00	3,32,68.77		-4,24.35 a	3,28,44.42
800 Other Expenditure					9,15.40
Total - 80	57,50.00	3,42,66.43		-4,24.35	3,38,42.08
Total (4216)	93,36.55	7,35,77.25		-3,73.41	7,32,03.84
4217 Capital Outlay on Urban Development -					
<i>01 State Capital Development -</i>					
800 Other Expenditure					53,05.00
Total - 01		53,05.00			53,05.00
<i>03 Integrated Development of Small and Medium Towns -</i>					
051 Construction					77,26.41
Total - 03		77,26.41			77,26.41

a Minus expenditure is due to excess of receipts over expenditure during the year

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
B. Capital Account of Social Services - contd.						
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development - contd.						
4217 Capital Outlay on Urban Development -						
<i>60 Other Urban Development Schemes -</i>						
001 Direction and Administration	..	65.16	..	..	65.16	..
050 Land -						
(i) World Bank aided Water Supply and Sewerage Project	..	16,00.00	..	..	16,00.00	..
(ii) Other schemes each costing ₹ 5 crore and less	..	36,73.83	..	..	36,73.83	..
Total (050)	..	52,73.83	..	..	52,73.83	..
051 Construction	1,30,76.55	3,51,12.15	..	1,78,65.00	1,78,65.00	(+) 36.62
052 Machinery and Equipment	..	2,10.56	..	..	2,10.56	..
789 Special Component Plan for Scheduled Castes	63,51.86	2,62,32.73	..	44,85.63	44,85.63	(-) 29.38
799 Suspense	..	34.57	..	..	34.57	..
800 Other Expenditure	4,71.68	20,84,27.45	..	61,17.41	61,17.41	(+) 1196.94
901 Deduct - Receipts and Recoveries on Capital Account	..	-10.35	..	..	-10.35	..
Total - 60	1,99,00.09	27,53,46.10	..	2,84,68.04	2,84,68.04	(+) 43.05
Total (4217)	1,99,00.09	28,83,77.51	..	2,84,68.04	2,84,68.04	(+) 43.05
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	7,78,52.20	63,99,90.48	..	8,22,56.94	8,22,56.94	(+) 5.66
(d) Capital Account of Information and Broadcasting -						
4220 Capital Outlay on Information and Publicity -						
<i>60 Others -</i>						
052 Machinery and Equipment	..	33.36	..	..	33.36	..
101 Buildings	77.28	4,14.39	..	..	4,14.39	(-) 100.00
800 Other Expenditure	15.00	1,96.02	..	..	1,96.02	(-) 100.00
Total - 60	92.28	6,43.77	..	..	6,43.77	(-) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8

(₹ in lakh)

B. Capital Account of Social Services - contd.

(d) Capital Account of Information and Broadcasting - concld.

4220 Capital Outlay on Information and Publicity -

Total (4220)

Total (d) Capital Account of Information and Broadcasting

(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

01 Welfare of Scheduled Castes -

001 Direction and Administration

190 Investments in Public Sector and Other Undertakings -

(i) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation

(ii) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh

(iii) Other schemes each costing ₹ 5 crore and less

Total (190)

277 Education

789 Special Component Plan for Scheduled Castes

(i) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation

	92.28	6,43.77	..	..	6,43.77	(-) 100.00
	92.28	6,43.77	..	..	6,43.77	(-) 100.00

	..	3.83	..	..	3.83	..
	21,63.00	21,63.00	..	..	21,63.00	(-) 100.00
	..	59,08.09	..	..	59,08.09	..
	..	87.15	..	..	87.15	..
	21,63.00	81,58.24	..	..	81,58.24	(-) 100.00
	..	2,42.02	..	..	2,42.02	..
	..	7,38.00	..	..	7,38.00	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
B. Capital Account of Social Services - contd.						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - contd.						
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -						
<i>01 Welfare of Scheduled Castes -</i>						
789 Special Component Plan for Scheduled Castes		5,42.00			5,42.00	
(ii) Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation under One-Time Settlement Scheme						
(iii) Pradhan Mantri Adarsh Gram Yojana	9,40.00	44,40.00		2,64.00	2,64.00	(-) 71.91
(iv) Other schemes each costing ₹ 5 crore and less	3,93.67	9,96.62		2,51.34	2,51.34	(-) 36.15
Total (789)	13,33.67	67,16.62		5,15.34	5,15.34	(-) 61.36
800 Other Expenditure -						
Other schemes each costing ₹ 5 crore and less		20.81			20.81	
Total - 01	34,96.67	1,51,41.52		5,15.34	5,15.34	(-) 85.26
<i>03 Welfare of Backward Classes -</i>						
190 Investments in Public Sector and Other Undertakings -						
(i) Share Capital contribution to BACKFINCO-Margin Money		5,00.00				
(ii) Investments in Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	2,00.00	12,06.00				(-) 100.00
(iii) Margin Money to BACKFINCO under National Minorities Development and Finance Corporation		1,50.00				
(iv) Margin Money to BACKFINCO to raise Term Loan from NBCFDC		1,50.00				
(v) Other schemes each costing ₹ 5 crore and less	2,00.00	4,50.00				(-) 100.00
Total (190)	4,00.00	24,56.00				(-) 100.00
Total - 03	4,00.00	24,56.00				(-) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted	Total		
1	2	3	4	5	6	7
(₹ in lakh)						
B. Capital Account of Social Services - contd.						
(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - contd.						
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -						
<i>04 Welfare of Minorities -</i>						
800 Other Expenditure -	7,58.41	19,46.42	..	..	19,46.42	(-) 100.00
Total - 04	7,58.41	19,46.42	..	..	19,46.42	(-) 100.00
Total (4225)	46,55.08	1,95,43.94	..	5,15.34	5,15.34	(-) 88.93
Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	46,55.08	1,95,43.94	..	5,15.34	5,15.34	(-) 88.93
(g) Capital Account of Social Welfare and Nutrition -						
4235 Capital Outlay on Social Security and Welfare -						
<i>01 Rehabilitation -</i>						
201 Other Rehabilitation Schemes	..	13.86	..	..	13.86	..
Total - 01	..	13.86	..	..	13.86	..
<i>02 Social Welfare -</i>						
101 Welfare of Handicapped	..	14.78	..	..	14.78	..
102 Child Welfare	..	10,65.96	..	..	10,65.96	..
103 Women's Welfare	3,19.52	9,64.55	..	..	9,64.55	(-) 100.00
104 Welfare of aged, infirm and destitute	..	5.04	..	..	5.04	..
190 Investment in Public Sector and Other Undertakings -						
(i) Punjab State Women and Child Welfare Corporation	..	3,76.00	..	..	3,76.00	..
(ii) Punjab State Ex - Servicemen Corporation	..	2,06.00	..	..	2,06.00	..
(iii) Other schemes each costing ₹ 5 crore and less	..	40.00	..	..	40.00	..
Total (190)	..	6,22.00	..	..	6,22.00	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
(<i>₹</i> in lakh)							
B. Capital Account of Social Services - contd.							
(g) Capital Account of Social Welfare and Nutrition - conclud.							
4235 Capital Outlay on Social Security and Welfare -							
<i>02 Social Welfare -</i>							
789 Special Component Plan for Scheduled Castes	7,39.14	27,76.29	..	..	..	27,76.29	(-) 100.00
800 Other Expenditure	..	2,50.48	..	..	..	2,50.48	..
Total - 02	10,58.66	56,99.10	..	..	..	56,99.10	(-) 100.00
<i>60 Other Social Security and Welfare Programmes -</i>							
800 Other Expenditure	..	1,76.99	..	..	..	1,76.99	..
Total - 60	..	1,76.99	..	..	..	1,76.99	..
Total (4235)	10,58.66	58,89.95	..	..	..	58,89.95	(-) 100.00
Total (g) Capital Account of Social Welfare and Nutrition	10,58.66	58,89.95	..	..	..	58,89.95	(-) 100.00
(h) Capital Account of Other Social Services -							
4250 Capital Outlay on Other Social Services -							
<i>201 Labour -</i>							
Other schemes each costing ₹ 5 crore and less	..	37,67.93	..	..	..	37,67.93	..
<i>203 Employment -</i>							
(i) Setting up of District Bureau of Employment	..	..	..	10,00.00	..	10,00.00	(+)100.00
(ii) Other schemes each costing ₹ 5 crore and less	..	6,99.23	..	..	..	6,99.23	..
Total (203)	..	6,99.23	..	10,00.00	..	16,99.23	(+) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
(<i>₹</i> in lakh)							
B. Capital Account of Social Services - conclud.							
(h) Capital Account of Other Social Services - conclud.							
4250 Capital Outlay on Other Social Services -							
789 Special Component Plan for Scheduled Castes	2,36.25	5,30.90	..	3,14.30	3,14.30	8,45.20	(+) 33.04
800 Other Expenditure	5,90.83	1,00,15.38	..	4,61.96	4,61.96	1,04,77.34	(-) 21.81
901 Deduct - Receipts and Recoveries on Capital Account	..	-4.56	..	..	..	-4.56	..
Total (4250)	8,27.08	1,50,08.88	..	17,76.26	17,76.26	1,67,85.14	(+) 114.76
Total (h) Capital Account of Other Social Services	8,27.08	1,50,08.88	..	17,76.26	17,76.26	1,67,85.14	(+) 114.76
Total - B. Capital Account of Social Services	10,87,34.69	95,52,32.89	..	9,16,54.92	9,16,54.92	1,04,68,87.81	(-) 15.71
C. Capital Account of Economic Services -							
(a) Capital Account of Agriculture and Allied Activities -							
4401 Capital Outlay on Crop Husbandry -							
101 Farming Co-Operatives	..	-26.11	..	..	..	-26.11	a
103 Seeds	..	-4.18	..	..	..	-4.18	a
104 Agricultural Farms	..	-0.34	..	..	..	-0.34	a
105 Manures and Fertilisers	..	5.90	..	..	..	5.90	..
107 Plant Protection	..	3,21.64	..	..	..	3,21.64	..
108 Commercial Crops	..	-0.04	..	..	..	-0.04	a
113 Agricultural Engineering	..	3.42	..	..	..	3.42	..
119 Horticulture and Vegetable Crops	..	0.01	..	..	..	0.01	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)	
		Charged	Voted	Total			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4401 Capital Outlay on Crop Husbandry -							
190 Investments in Public Sector and Other Undertakings -							
Punjab State Seed Corporation Limited		3,70.00			3,70.00		
789 Special Component Plan for Scheduled Castes						25.00	
800 Other Expenditure -							
Other schemes each costing ₹ 5 crore and less						4,54.59	
901 Deduct - Receipts and Recoveries on Capital Account						-12,44.53	
Total (4401)						-94.64	
4402 Capital Outlay on Soil and Water Conservation -							
102 Soil Conservation						38,04.53	
203 Land Reclamation and Development						80.32	
800 Other Expenditure						51.12	
Total (4402)						39,35.97	
4403 Capital Outlay on Animal Husbandry -							
101 Veterinary Services and Animal Health	19,60.11	1,20,46.83		2,73.99	2,73.99	1,23,20.82	(-) 86.02
102 Cattle and Buffalo Development		1,27.53				1,27.53	
103 Poultry Development		34.54				34.54	
104 Sheep and Wool Development		11.07				11.07	
105 Piggery Development		16.19				16.19	
106 Other Live Stock Development		18.60				18.60	
107 Fodder and Feed Development		94.52				94.52	
109 Extension and Training		10.08				10.08	
190 Investments in Public Sector and Other Undertakings							
Punjab Poultry Development Corporation Limited		2,87.53				2,87.53	

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4403 Capital Outlay on Animal Husbandry -							
191 Animal Husbandry Co-Operatives	..	1.98	..	..	..	1.98	..
789 Special Component Plan for Scheduled Castes	6,57.36	35,84.24	..	1,28.00	1,28.00	37,12.24	(-) 80.53
800 Other Expenditure	..	4,03.55	..	..	..	4,03.55	..
Total (4403)	26,17.47	1,66,36.66	..	4,01.99	4,01.99	1,70,38.65	(-) 84.64
4404 Capital Outlay on Dairy Development -							
102 Dairy Development Projects	..	-6,12.86	..	..	..	-6,12.86	a
195 Assistance to Dairy Co-operatives	..	19,45.42	..	..	..	19,45.42	..
800 Other Expenditure	..	1,98.24	..	..	..	1,98.24	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-16.31	..	..	..	-16.31	..
Total (4404)	..	15,14.49	..	..	..	15,14.49	..
4405 Capital Outlay on Fisheries -							
101 Inland Fisheries	8,86.50	9,82.13	..	..	..	9,82.13	(-) 100.00
800 Other Expenditure	..	4,30.56	..	..	..	4,30.56	..
Total (4405)	8,86.50	14,12.69	..	..	..	14,12.69	(-) 100.00
4406 Capital Outlay on Forestry and Wild Life -							
<i>01 Forestry -</i>							
070 Communication and Buildings	..	5.55	..	..	..	5.55	..
102 Social and Farm Forestry	..	54,31.41	..	..	..	54,31.41	..
800 Other Expenditure	..	45.44	..	..	..	45.44	..
Total - 01	..	54,82.40	..	..	..	54,82.40	..
<i>02 Environmental Forestry and Wild Life -</i>							
111 Zoological Park	..	10.84	..	..	..	10.84	..
Total - 02	..	10.84	..	..	..	10.84	..
Total (4406)	..	54,93.24	..	..	..	54,93.24	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(a) Capital Account of Agriculture and Allied Activities - contd.							
4408 Capital Outlay on Food Storage and Warehousing -							
<i>01 Food -</i>							
101 Procurement and Supply	..	1,16,82,91.48	..	..	..	1,16,82,91.48	..
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ₹ 5 crore and less	..	3,78.00	..	..	..	3,78.00	..
800 Other Expenditure	..	57.35	..	..	..	57.35	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-1,16,78,01.22	..	..	..	-1,16,78,01.22	..
Total - 01	..	9,25.61	..	..	..	9,25.61	..
<i>02 Storage and Warehousing -</i>							
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ₹ 5 crore and less	..	54.36	..	..	..	54.36	..
800 Other Expenditure	..	9.99	..	..	..	9.99	..
Total - 02	..	64.35	..	..	..	64.35	..
Total (4408)	..	9,89.96	..	..	..	9,89.96	..
4416 Investments in Agricultural Financial Institutions -							
190 Investments in Public Sector and Other Undertakings -							
(i) Punjab State Warehousing Corporation, Chandigarh	..	23,37.34	..	..	..	23,37.34	..
(ii) Punjab Agro Industries Corporation Limited, Chandigarh	..	46,23.18	..	..	..	46,23.18	..
(iii) Other schemes each costing ₹ 5 crore and less							
Punjab Land Development and Reclamation Corporation Limited.	..	1,69.41	..	..	..	1,69.41	..
Total (190)	..	71,29.93	..	..	..	71,29.93	..
200 Other Investments -							
Agricultural Financial Investments - Regional Rural Banks	..	8,80.49	..	..	..	8,80.49	..
800 Other Expenditure	..	-0.02	..	..	..	-0.02	a
901 Deduct - Receipts and Recoveries on Capital Account	..	-0.05	..	..	..	-0.05	..
Total (4416)	..	80,10.35	..	..	..	80,10.35	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(a) Capital Account of Agriculture and Allied Activities - conold.						
4425 Capital Outlay on Co-operation -						
004 Research and Evaluation	..	23.54	..	..	..	23.54
107 Investments in Credit Co-operatives	..	1,05,03.28	..	..	..	1,04,96.91 a
108 Investments in Other Co-operatives	..	-12,40.90	..	..	..	-12,41.01 bc
190 Investments in Public Sector and Other Undertakings	51,31.45	1,40,73.91	..	1,04,35.00	1,04,35.00	2,45,02.93 d
800 Other Expenditure -						(+) 103.35
(i) Scheme for distribution of seeds, fertilizers and pesticides	..	2,97,61.18	..	..	..	2,97,61.18
(ii) Other schemes each costing ₹ 5 crore and less	..	-70.95	..	..	..	-70.95 b
Total (800)	..	2,96,90.23	..	..	..	2,96,90.23
901 Deduct - Receipts and Recoveries on Capital Account	..	-3,03,55.55	..	..	..	-3,03,55.55
Total (4425)	51,31.45	2,26,94.51	..	1,04,35.00	1,04,35.00	3,31,17.05 e
4435 Capital Outlay on other Agricultural Programmes -						
<i>01 Marketing and Quality Control -</i>						
101 Marketing Facilities	..	-13,96.43	..	..	..	-13,96.43 b
102 Grading and quality control facilities	..	0.36	..	..	..	0.36
Total - 01	..	-13,96.07	..	..	..	-13,96.07
Total (4435)	..	-13,96.07	..	..	..	-13,96.07
Total (a) Capital Account of Agriculture and Allied Activities	86,35.42	5,91,97.16	..	1,08,36.99	1,08,36.99	7,00,21.69 e

a Differs by ₹ 6.37 lakh (decreased) due to disinvestment made during the year.

b The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

c Differs by ₹ 0.11 lakh (decreased) due to disinvestment made during the year.

d Differs by ₹ 5.98 lakh (decreased) due to disinvestment made during the year.

e Differs by ₹ 12.46 lakh (decreased) due to disinvestment made during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(b) Capital Account of Rural Development -						
4515 Capital Outlay on Other Rural Development Programmes -						
101 Panchayati Raj	..	65.00	..	..	65.00	..
102 Community Development	..	23,37.99	..	..	23,37.99	..
103 Rural Development	40,12.64	5,70,33.04	..	- 1,47.99 a	5,68,85.05	(-) 103.69
789 Special Component Plan for Scheduled Castes	24,72.60	2,23,39.92	..	31,90.00	2,55,29.92	(+) 29.01
800 Other Expenditure	69,27.64	9,67,03.99	..	37,00.00	10,04,03.99	(-) 46.59
Total (4515)	1,34,12.88	17,84,79.94	..	67,42.01	18,55,21.95	(-) 49.73
Total (b) Capital Account of Rural Development	1,34,12.88	17,84,79.94	..	67,42.01	18,55,21.95	(-) 49.73
(c) Capital Account of Special Areas Programme -						
4575 Capital Outlay on Other Special Areas Programmes -						
<i>60 Others -</i>						
101 Special Area Programmes	..	29,18.32	..	..	29,18.32	..
102 Soil Conservation	..	15,09.65	..	..	15,09.65	..
105 Animal Husbandry	..	18.60	..	..	18.60	..
Total - 60	..	44,46.57	..	..	44,46.57	..
Total (4575)	..	44,46.57	..	..	44,46.57	..
Total (c) Capital Account of Special Areas Programme	..	44,46.57	..	..	44,46.57	..
(d) Capital Account of Irrigation and Flood Control -						
4700 Capital Outlay on Major Irrigation -						
<i>01 Sirhind Canal System (Commercial) -</i>						
001 Direction and Administration	..	96,65.93	..	..	96,65.93	..

a Minus expenditure is due to excess of receipts over expenditure during the year

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)		
		Charged	Voted			Total	
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation -							
<i>01 Sirhind Canal System (Commercial) -</i>							
052 Machinery and Equipment	..	0.15	..	..	..	0.15	..
799 Suspense	1.48	10,61.47	..	0.02	0.02	10,61.49	(-) 98.65
800 Other Expenditure	2,25.36	1,63,87.25	..	34,36.37	34,36.37	1,98,23.62	(+) 1424.84
901 Deduct - Receipts and Recoveries on Capital Account	..	-7,30.12	..	..	..	-7,30.12	..
Total - 01	2,26.84	2,63,84.68	..	34,36.39	34,36.39	2,98,21.07	(+) 1414.90
<i>02 Ranjit Sagar Dam (Commercial) -</i>							
001 Direction and Administration	..	29,17,73.30	..	..	..	29,17,73.30	..
052 Machinery and Equipment	..	-27,33.20	..	..	..	-27,33.20	a
799 Suspense	-5,73.23	-2,01,16.97	..	-10,19.56	-10,19.56	-2,11,36.53	c
800 Other Expenditure	13,34.00	5,25,56.67	..	12,97.07	12,97.07	5,38,53.74	(-) 2.77
901 Deduct - Receipts and Recoveries on Capital Account	..	-6,62.42	..	..	..	-6,62.42	..
Total - 02	7,60.77	32,08,17.38	..	2,77.51	2,77.51	32,10,94.89	(-) 63.52
<i>03 Sutlej Yamuna Link (SYL) (Commercial) -</i>							
001 Direction and Administration	..	84,48.83	..	..	..	84,48.83	..
799 Suspense	..	-1,68.69	..	..	..	-1,68.69	c
800 Other Expenditure	..	17,46.27	..	..	..	17,46.27	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-2,18.56	..	..	..	-2,18.56	..
Total - 03	..	98,07.85	..	..	..	98,07.85	..

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

b Minus expenditure is due to excess of receipts over expenditure during the year

c The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4700 Capital Outlay on Major Irrigation -						
<i>04 Beas Project Unit - I (Commercial) -</i>						
001 Direction and Administration	..	44,25.50	..	..	44,25.50	..
052 Machinery and Equipment	..	-0.61	..	..	-0.61	a
799 Suspense	..	60.72	..	..	60.72	..
800 Other Expenditure	..	33,40.67	..	..	33,40.67	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-10.40	..	..	-10.40	..
Total - 04	..	78,15.88	..	..	78,15.88	..
<i>05 Shahpur Kandi Project (Commercial) -</i>						
001 Direction and Administration	27,62.11	2,97,62.79	..	47,49.52	47,49.52	(+) 71.95
052 Machinery and Equipment	..	13,94.23	..	..	13,94.23	..
799 Suspense	-0.67	38,65.46	..	..	38,65.46	(-) 100.00
800 Other Expenditure	..	42,41.94	..	..	42,41.94	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-12,51.60	..	..	-12,51.60	..
Total - 05	27,61.44	3,80,12.82	..	47,49.52	47,49.52	(+) 71.99
<i>06 Low Dam in Kandi Area (NABARD) (Commercial) -</i>						
001 Direction and Administration	..	2,47,76.65	..	..	2,47,76.65	..
799 Suspense	..	84.96	..	..	84.96	..
800 Other Expenditure	8,91.27	1,41,67.98	..	..	1,41,67.98	(-) 100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	-2,34.63	..	..	-2,34.63	..
Total - 06	8,91.27	3,87,94.96	..	..	3,87,94.96	(-) 100.00

a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4700 Capital Outlay on Major Irrigation -						
<i>07 Upper Bari Doab Canal System (Commercial) -</i>						
800 Other Expenditure		10,27.30			10,27.30	
Total - 07		10,27.30			10,27.30	
<i>08 Sutlej Valley Project (Commercial) -</i>						
800 Other Expenditure		3,01.65			3,01.65	
Total - 08		3,01.65			3,01.65	
<i>09 Harike Project (Commercial) -</i>						
800 Other Expenditure		10,84.27			10,84.27	
Total - 09		10,84.27			10,84.27	
<i>10 Banur Canal System (Commercial) -</i>						
800 Other Expenditure		3.08			3.08	
Total - 10		3.08			3.08	
<i>11 Shah Nehar Canal System (Commercial) -</i>						
800 Other Expenditure		27,92.78			27,92.78	
Total - 11		27,92.78			27,92.78	
<i>12 Bhakra Dam Administration (Commercial) -</i>						
001 Direction and Administration		24,81.38			24,81.38	
799 Suspense		32,24.99			32,24.99	
800 Other Expenditure		46,16.73			46,16.73	
Total - 12		1,03,23.10			1,03,23.10	

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted	Total		
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4700 Capital Outlay on Major Irrigation -							
<i>13 Shah Nehar Feeder (Commercial) -</i>							
001 Direction and Administration	..	-52.96	..	..	..	-52.96	a
Total - 13	..	-52.96	..	..	..	-52.96	..
<i>14 Madhopur Beas Link Project (Commercial) -</i>							
800 Other Expenditure	..	3,61.13	..	..	..	3,61.13	..
Total - 14	..	3,61.13	..	..	..	3,61.13	..
<i>15 Utilisation of Surplus Ravi Beas Water (Commercial) -</i>							
800 Other Expenditure	..	11,06.10	..	..	..	11,06.10	..
Total - 15	..	11,06.10	..	..	..	11,06.10	..
<i>16 Sirhind Feeder Project (Commercial) -</i>							
800 Other Expenditure	..	6,36.87	..	..	..	6,36.87	..
Total - 16	..	6,36.87	..	..	..	6,36.87	..
<i>17 Ghaggar Project (Commercial) -</i>							
800 Other Expenditure	..	15.14	..	..	..	15.14	..
Total - 17	..	15.14	..	..	..	15.14	..
<i>18 Gur-gaon Canal (Commercial) -</i>							
001 Direction and Administration	..	2.64	..	..	..	2.64	..
Total - 18	..	2.64	..	..	..	2.64	..
<i>19 Lining of Channels (Commercial) -</i>							
001 Direction and Administration	..	3,74,01.37	..	..	..	3,74,01.37	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4700 Capital Outlay on Major Irrigation -						
<i>19 Lining of Channels (Commercial) -</i>						
799 Suspense	..	-15.97	..	..	..	-15.97 a
800 Other Expenditure	..	2,61.65	..	..	..	2,61.65
901 Deduct - Receipts and Recoveries on Capital Account	..	-11.99	..	..	..	-11.99
Total - 19	..	3,76,35.06	..	..	..	3,76,35.06
<i>20 Garhshankar Lift Irrigation Scheme (Commercial) -</i>						
800 Other Expenditure	..	13.03	..	..	..	13.03
Total - 20	..	13.03	..	..	..	13.03
<i>21 Garhi Lift Irrigation Scheme (Commercial) -</i>						
800 Other Expenditure	..	12.41	..	..	..	12.41
Total - 21	..	12.41	..	..	..	12.41
<i>22 Lohat Lift Irrigation Scheme (Commercial) -</i>						
800 Other Expenditure	..	0.06	..	..	..	0.06
Total - 22	..	0.06	..	..	..	0.06
<i>23 Beas Project Unit-II (Commercial) -</i>						
001 Direction and Administration	..	36,61.85	..	..	..	36,61.85
799 Suspense	..	-2,15.47	..	..	..	-2,15.47 a
800 Other Expenditure	..	4,06.99	..	..	..	4,06.99
901 Deduct - Receipts and Recoveries on Capital Account	..	-68.18	..	..	..	-68.18
Total - 23	..	37,85.19	..	..	..	37,85.19

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4700 Capital Outlay on Major Irrigation -						
<i>24 Beas Transmission Project (Commercial) -</i>						
001 Direction and Administration	..	6,02.93	..	..	6,02.93	..
799 Suspense	..	-4.13	..	..	-4.13	a
800 Other Expenditure	..	15.42	..	..	15.42	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-32.73	..	..	-32.73	..
Total - 24	..	5,81.49	..	..	5,81.49	..
<i>25 Dholbaha Check Dam (Commercial) -</i>						
799 Suspense	..	27,45.85	..	..	27,45.85	..
Total - 25	..	27,45.85	..	..	27,45.85	..
<i>26 Shah Nehar Weir Project (Construction of Weir for Shah Nehar)</i>						
800 Other Expenditure	..	30,11.36	..	..	30,11.36	..
Total - 26	..	30,11.36	..	..	30,11.36	..
<i>27 Completion of Residual Works and Safety Related Works of Ranjit Sagar Dam (Commercial) -</i>						
800 Other Expenditure	..	2,61.54	..	..	2,61.54	..
Total - 27	..	2,61.54	..	..	2,61.54	..
<i>80 General -</i>						
799 Suspense	..	2,83.29	..	..	2,83.29	..
800 Other Expenditure	..	3,69.03	..	..	3,69.03	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-92.99	..	..	-92.99	..

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2016-17	Charged	Voted	Total	Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted						
1	2	3	4	5	6	7	8		
(₹ in lakh)									
C. Capital Account of Economic Services - contd.									
(d) Capital Account of Irrigation and Flood Control - contd.									
4700 Capital Outlay on Major Irrigation -									
<i>80 General -</i>									
Total - 80	..	5,59.33	..	..	..	..	..	5,59.33	..
Total (4700)	46,40.32	50,78,39.99	..	84,63.42	84,63.42	..	84,63.42	51,63,03.41	(+82.39)
4701 Capital Outlay on Medium Irrigation -									
<i>05 Lining of Channels Phase-II (Commercial) -</i>									
001 Direction and Administration	..	2,67,34.76	..	..	..	..	..	2,67,34.76	..
799 Suspense	..	6,37.77	..	..	..	..	..	6,37.77	..
800 Other Expenditure	..	33,20.39	..	..	..	..	..	33,20.39	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-1,87.63	..	..	..	..	..	-1,87.63	..
Total - 05	..	3,05,05.29	..	..	..	..	..	3,05,05.29	..
<i>06 Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur(R.D. 59.50 to 73.50) (Commercial) -</i>									
001 Direction and Administration	1,14,08.05	5,68,51.33	..	6,47.30	6,47.30	5,74,98.63	..	..	(-) 94.33
799 Suspense	-11.43	10,60.10	..	-17.29	-17.29	10,42.81	a	..	(+) 51.27
800 Other Expenditure	..	54,24.01	..	..	..	54,24.01	..	..	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-1,15.51	..	..	..	-1,15.51	..	..	..
Total - 06	1,13,96.62	6,32,19.93	..	6,30.01	6,30.01	6,38,49.94	..	6,38,49.94	(-) 94.47
<i>07 Irrigation Facilities to Himachal Areas below Tahwara (Commercial) -</i>									
001 Direction and Administration	..	15,54.39	..	..	..	15,54.39	..	..	..
799 Suspense	..	-11.78	..	..	..	-11.78	b	..	..
800 Other Expenditure	..	65,34.44	..	..	..	65,34.44	..	..	..
Total - 07	..	80,77.05	..	..	..	80,77.05	..	80,77.05	..
a	Minus expenditure is due to excess of receipts over expenditure during the year.								
b	The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.								

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted	Total		
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>08 Construction of Syphen at R.D. No. 79700 (Bist Doab)</i>						
<i>(Commercial) -</i>						
001 Direction and Administration	..	11.50	..	..	..	11.50
800 Other Expenditure	..	3,75.33	..	..	..	3,75.33
Total - 08	..	3,86.83	..	..	..	3,86.83
<i>09 Remodelling of Channels UBDC System to meet the revised water allowance (Commercial) -</i>						
799 Suspense	..	-2,39.38	..	..	..	-2,39.38 a
800 Other Expenditure	..	50,63.96	..	..	..	50,63.96
901 Deduct - Receipts and Recoveries on Capital Account	..	-5.43	..	..	..	-5.43
Total - 09	..	48,19.15	..	..	..	48,19.15
<i>10 Lining of Channel (NABARD) (Commercial) -</i>						
800 Other Expenditure	..	21,46.03	..	..	..	21,46.03
Total - 10	..	21,46.03	..	..	..	21,46.03
<i>11 Lining of Laduke Drainage System (Commercial) -</i>						
799 Suspense	..	-63.95	..	..	..	-63.95 a
800 Other Expenditure	..	21,32.31	..	..	..	21,32.31
Total - 11	..	20,68.36	..	..	..	20,68.36
<i>13 Remodelling/Construction of New Distributaries/Minors</i>						
<i>(Commercial) -</i>						
001 Direction and Administration	..	70,75.47	..	..	..	70,75.47
a The progressive minus expenditure is due to cumulative effect of excess of credits over debits.						

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>13 Remodelling/Construction of New Distributaries/Minors (Commercial) -</i>						
789 Special Component Plan for Scheduled Castes	59.99	59.99	..	33.33	33.33	93.32
799 Suspense	-0.22	1,46.58	..	-0.05 a	-0.05	1,46.53
800 Other Expenditure	1,61,08.52	8,57,68.88	..	73,15.20	73,15.20	9,30,84.08
901 Deduct - Receipts and Recoveries on Capital Account	..	-3.07	..	..	..	-3.07
Total - 13	1,61,68.29	9,30,47.85	..	73,48.48	73,48.48	10,03,96.33
<i>15 Lining of Channels Phase-I Land Compensation Liabilities (Commercial) -</i>						
799 Suspense	..	21.56	..	..	..	21.56
800 Other Expenditure	..	3,40.32	..	..	..	3,40.32
901 Deduct - Receipts and Recoveries on Capital Account	..	-3,27.04	..	..	..	-3,27.04
Total - 15	..	34.84	..	..	..	34.84
<i>16 Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial) -</i>						
789 Special Component Plan for Scheduled Castes	1,19.96	1,19.96	..	..	..	1,19.96
800 Other Expenditure	50,96.92	91,81.39	..	3,25.83	3,25.83	95,07.22
Total - 16	52,16.88	93,01.35	..	3,25.83	3,25.83	96,27.18
<i>18 Remodelling of Sirhind Canal (NABARD) (Commercial) -</i>						
800 Other Expenditure	..	17,96.23	..	..	..	17,96.23
Total - 18	..	17,96.23	..	..	..	17,96.23

a Minus expenditure is due to excess of receipts over expenditure during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>20 Lining of Distributaries(Mamdot) in the State RIDF IX,X,XI</i>						
<i>(Commercial) -</i>						
800 Other Expenditure	..	1,91.06	..	..	1,91.06	..
Total - 20	..	1,91.06	..	..	1,91.06	..
<i>21 Rehabilitation of Channel of District Patiala Feeder and Koila Branch (Commercial) -</i>						
800 Other Expenditure	6,21.12	1,53,22.57	..	3,00.00	1,56,22.57	(-) 51.70
Total - 21	6,21.12	1,53,22.57	..	3,00.00	1,56,22.57	(-) 51.70
<i>23 Extension of Kandi-Canals Re-oriented with Lift Irrigation Schemes (Commercial) -</i>						
800 Other Expenditure	..	17.42	..	..	17.42	..
Total - 23	..	17.42	..	..	17.42	..
<i>24 Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial) -</i>						
800 Other Expenditure	..	4,15.26	..	..	4,15.26	..
Total - 24	..	4,15.26	..	..	4,15.26	..
<i>25 Raising Lining of Bhakra Main Line for providing free Board (Commercial) -</i>						
001 Direction and Administration	..	1,35.63	..	..	1,35.63	..
800 Other Expenditure	..	1,49.07	..	..	1,49.07	..
Total - 25	..	2,84.70	..	..	2,84.70	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>26 Providing Irrigation facilities to Punjab Areas under SYL Project (Commercial) -</i>						
001 Direction and Administration	..	67,05.82	..	..	67,05.82	..
799 Suspense	..	0.44	..	..	0.44	..
800 Other Expenditure	..	2,26.25	..	..	2,26.25	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-4.03	..	..	-4.03	..
Total - 26	..	69,28.48	..	..	69,28.48	..
<i>27 Canalisation of Navin and Mughali Kulhs (Commercial) -</i>						
800 Other Expenditure	..	8.64	..	..	8.64	..
Total - 27	..	8.64	..	..	8.64	..
<i>28 Running of Balanpur Canal (Commercial) -</i>						
800 Other Expenditure	..	15.27	..	..	15.27	..
Total - 28	..	15.27	..	..	15.27	..
<i>29 Construction of Aqueduct-cum-VR Bridge at RD - 29500 of Dhudal Branch Crossing Ghaggar River (Commercial) -</i>						
800 Other Expenditure	..	1,87.00	..	..	1,87.00	..
Total - 29	..	1,87.00	..	..	1,87.00	..
<i>30 Communication System on Canals (Commercial) -</i>						
800 Other Expenditure	..	29.61	..	..	29.61	..
Total - 30	..	29.61	..	..	29.61	..
<i>31 Computer aided Design and Training (Commercial) -</i>						
001 Direction and Administration	..	89.52	..	..	89.52	..
Total - 31	..	89.52	..	..	89.52	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Total	Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - contd.							
4701 Capital Outlay on Medium Irrigation -							
<i>32 Setting up of Irrigation Management Training Institute (Commercial) -</i>							
001 Direction and Administration	..	5,33.22	..	..	..	5,33.22	..
800 Other Expenditure	..	36.59	..	..	..	36.59	..
Total - 32	..	5,69.81	..	..	..	5,69.81	..
<i>33 Construction of Office Building for Irrigation Department at Chandigarh (Commercial) -</i>							
800 Other Expenditure	..	1,18.56	..	..	..	1,18.56	..
Total - 33	..	1,18.56	..	..	..	1,18.56	..
<i>34 Extension of Phase-II Project (New W.B.) (Commercial) -</i>							
800 Other Expenditure	..	52.92	..	..	..	52.92	..
Total - 34	..	52.92	..	..	..	52.92	..
<i>35 Canal Irrigation Scheme (NABARD Assisted) Extension Phase-II (Commercial) -</i>							
800 Other Expenditure	..	12.34	..	..	..	12.34	..
Total - 35	..	12.34	..	..	..	12.34	..
<i>36 Extension of Water and Power Resources (Commercial) -</i>							
800 Other Expenditure	..	16.15	..	..	..	16.15	..
Total - 36	..	16.15	..	..	..	16.15	..
<i>37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -</i>							
001 Direction and Administration	..	5,16.07	..	..	..	5,16.07	..
799 Suspense	..	2.18	..	..	..	2.18	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -</i>						
800 Other Expenditure	..	8,26.39	..	..	8,26.39	..
Total - 37	..	13,44.64	..	..	13,44.64	..
<i>38 Utilisation of Surplus Ravi Beas Water (Commercial) -</i>						
799 Suspense	..	1,10.64	..	..	1,10.64	..
800 Other Expenditure	..	25,44.88	..	..	25,44.88	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-3.69	..	..	-3.69	..
Total - 38	..	26,51.83	..	..	26,51.83	..
<i>39 Extension and Improvement of Shah Nehar Canal Remodelling and Lining (Commercial) -</i>						
001 Direction and Administration	..	1,30,64.44	..	..	1,30,64.44	..
052 Machinery and Equipment	..	0.14	..	..	0.14	..
799 Suspense	..	22.37	..	..	22.37	..
800 Other Expenditure	..	40,27.73	..	..	40,27.73	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-27.31	..	..	-27.31	..
Total - 39	..	1,70,87.37	..	..	1,70,87.37	..
<i>40 Modernisation of Existing Canals providing Gates and Gearings (Commercial) -</i>						
001 Direction and Administration	..	62,54.70	..	..	62,54.70	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
<i>40 Modernisation of Existing Canals providing Gates and Gearings (Commercial) -</i>						
799 Suspense	..	-1.59	..	..	..	-1.59 a
800 Other Expenditure	..	86,83.32	..	..	86,83.32	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-1.84	..	..	-1.84	..
Total - 40	..	1,49,34.59	..	..	1,49,34.59	..
<i>43 Rehabilitation of Bathinda Branch RD 0-60000 Accelerated Irrigation Benefit Programme (Commercial) -</i>						
800 Other Expenditure	..	5.92	..	..	5.92	..
Total - 43	..	5.92	..	..	5.92	..
<i>44 Rehabilitation of Sidhwan Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>						
800 Other Expenditure	..	2,89.42	..	..	2,89.42	..
Total - 44	..	2,89.42	..	..	2,89.42	..
<i>45 Rehabilitation of Abohar Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>						
800 Other Expenditure	..	0.08	..	..	0.08	..
Total - 45	..	0.08	..	..	0.08	..
<i>46 Rehabilitation of Bist-Doab Canal System Accelerated Irrigation Benefit Programme (Commercial) -</i>						
789 Special Component Plan for Scheduled Castes	..	99.11	..	65.55	65.55	1,64.66
800 Other Expenditure	..	72,41.93	..	62,79.54	62,79.54	1,35,21.47
Total - 46	..	73,41.04	..	63,45.09	63,45.09	1,36,86.13

a The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	7	8
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4701 Capital Outlay on Medium Irrigation -						
49 Lining/Construction of Channels and Distributaries Rural						
Infrastructure Development Fund-XIV (Commercial) -						
800 Other Expenditure		69.70			69.70	
Total - 49		69.70			69.70	
50 Side Lining of Ghaggar Branch Reducing Distance 0-172000						
Rural Infrastructure Development Fund-XV (Commercial) -						
800 Other Expenditure		34,79.06			34,79.06	
901 Deduct - Receipts and Recoveries on Capital Account		-0.05			-0.05	
Total - 50		34,79.01			34,79.01	
51 Project for Relining of Rajasthan Feeder from Rajasthan						
Reducing Distance-179000-496000 (AIBP) -						
800 Other Expenditure		2,76.63			2,76.63	
Total - 51		2,76.63			2,76.63	
53 Project for Relining of Sirhind Feeder (Commercial)-						
800 Other Expenditure			42.04		42.04	(+100.00)
Total -53			42.04		42.04	(+) 100.00
80 General -						
001 Direction and Administration		5,36.45			5,36.45	
005 Survey and Investigation		25.76			25.76	
799 Suspense	2.94	36.00			36.00	(-) 100.00
800 Other Expenditure		32.57			32.57	
901 Deduct - Receipts and Recoveries on Capital Account		-14.15			-14.15	
Total - 80	2.94	6,16.63			6,16.63	(-) 100.00
Total (4701)	4,07,46.89	28,77,59.08	1,49,91.45	1,49,91.45	30,27,50.53	(-) 63.21

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	7	8
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4702 Capital Outlay on Minor Irrigation -						
101 Surface Water -						
Other schemes each costing ₹ 5 crore and less	..	2,25.34	..	..	2,25.34	..
102 Ground Water -						
(i) Tube wells under Technical Co-operation Assistance Scheme	..	6,85.37	..	..	6,85.37	..
(ii) Other schemes each costing ₹ 5 crore and less	..	16,34.57	..	..	16,34.57	..
Total (102)	..	23,19.94	..	..	23,19.94	..
103 Integrated utilisation of Water Resources	..	43.69	..	..	43.69	..
799 Suspense	..	9.84	..	..	9.84	..
800 Other Expenditure -						
(i) Share Capital to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	1,52,43.03	..	..	1,52,43.03	..
(ii) Renovation/Replacement of existing tube wells	..	9,32.80	..	..	9,32.80	..
(iii) Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	1,07,92.24	..	..	1,07,92.24	..
(iv) Integrated utilisation of Water Resources	..	72,22.87	..	..	72,22.87	..
(v) Externally aided (World Bank) Hydrology Project Phase-II	..	49,19.58	..	..	49,19.58	..
(vi) Artificial Recharge to Augment Declining Ground Water Resources Rural Infrastructure Development Fund- XIII	..	8,88.07	..	..	8,88.07	..
(vii) Installation of 280 deep tube wells in Kandli Area-Rural Infrastructure Development Fund XV	5,40.74	1,23,55.17	..	..	1,23,55.17	(-) 100.00
(viii) Other schemes each costing ₹ 5 crore and less	..	7,89.40	..	..	7,89.40	..
Total (800)	5,40.74	5,31,43.16	..	..	5,31,43.16	(-) 100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	-70.16	..	..	-70.16	..
Total (4702)	5,40.74	5,56,71.81	..	..	5,56,71.81	(-) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(d) Capital Account of Irrigation and Flood Control - contd.						
4705 Capital Outlay on Command Area Development -						
201 Command Area Development - Water Management Programme	70,00.37	70,00.37	..	..	70,00.37	(-) 100.00
800 Other Expenditure	3,23,77.29	16,70,00.38	..	13,75.95	16,83,76.33	(-) 95.75
Total (4705)	3,93,77.66	17,40,00.75	..	13,75.95	17,53,76.70	(-) 96.51
4711 Capital Outlay on Flood Control Projects -						
<i>01 Flood Control -</i>						
001 Direction and Administration	1,57,68.20	5,98,85.18	..	30,22.92	6,29,08.10	(-) 80.83
103 Civil Works -	..	1,65,79.44	..	..	1,65,79.44	..
(i) Anti-water logging, Drainage and Flood Control Project	..	51,66.79	..	..	51,66.79	..
(ii) Special problems for Border areas	..	11,74.67	..	..	11,74.67	..
(iii) Construction of flood protection and drainage Works	31.04	1,93.95	..	..	1,93.95	(-) 100.00
(iv) Other schemes each costing ₹ 5 crore and less	31.04	2,31,14.85	..	..	2,31,14.85	(-) 100.00
Total (103)	1,57,42.44	8,40,72.67	..	30,14.28	8,70,86.95	(-) 80.85
789 Special Component Plan for Scheduled Castes	..	16.11	..	..	16.11	..
799 Suspense	-56.80	15,26.13	..	- 8.64 a	15,17.49	(-) 84.79
901 Deduct - Receipts and Recoveries on Capital Account	..	-4,69.60	..	..	-4,69.60	..
Total - 01	1,57,42.44	8,40,72.67	..	30,14.28	8,70,86.95	(-) 80.85
<i>03 Drainage -</i>						
001 Direction and Administration	..	1,48,74.11	..	..	1,48,74.11	..
103 Civil Works	2,46,48.30	15,82,10.48	..	36,02.60	16,18,13.08	(-) 85.38
789 Special Component Plan for Scheduled Castes	7,93.24	10,51.12	..	..	10,51.12	(-) 100.00
799 Suspense	-76.41	56,48.78	..	65.20	57,13.98	(+) 185.33
901 Deduct - Receipts and Recoveries on Capital Account	-21.82	-7,80.95	..	..	-7,80.95	(+) 100.00
Total - 03	2,53,43.31	17,90,03.54	..	36,67.80	18,26,71.34	(-) 85.53

a Minus expenditure is due to excess of credits over debits during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)	
		Charged	Voted	Total			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(d) Capital Account of Irrigation and Flood Control - conclud.							
4711 Capital Outlay on Flood Control Projects -							
Total (4711)	4,10,85.75	26,30,76.21	..	66,82.08	26,97,58.29		(-) 83.74
Total (d) Capital Account of Irrigation and Flood Control	12,63,91.36	1,28,83,47.84	..	3,15,12.90	1,31,98,60.74		(-) 75.07
(e) Capital Account of Energy -							
4801 Capital Outlay on Power Projects -							
01 Hydel Generation -							
190 Investments in Public Sector and Other Undertakings -							
Investments in share capital of Punjab State Power Corporation Limited	..	16,17,00.00	..	..	16,17,00.00		..
Total - 01	..	16,17,00.00	..	..	16,17,00.00		..
80 General -							
101 Investment in share capital of Punjab State Power Corporation Limited	..	11,55,79.00	..	..	11,55,79.00		..
800 Other Expenditure	..	5.48	..	..	5.48		..
Total - 80	..	11,55,84.48	..	..	11,55,84.48		..
Total (4801)	..	27,72,84.48	..	..	27,72,84.48		..
4810 Capital Outlay on New and Renewable Energy -							
101 New and Renewable Energy Programme and Applications	..	..	..	1,53.00	1,53.00		(+) 100.00
789 Special Component Plan for Scheduled Castes	..	..	..	72.00	72.00		(+) 100.00
800 Other Expenditure	..	53.07	..	..	53.07		..
Total (4810)	..	53.07	..	2,25.00	2,25.00		(+) 100.00
Total (e) Capital Account of Energy	..	27,73,37.55	..	2,25.00	27,75,62.55		(+) 100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(f) Capital Account of Industry and Minerals -						
4851 Capital Outlay on Village and Small Industries -						
101 Industrial Estates	..	9,49.14	..	..	9,49.14	..
102 Small Scale Industries	..	49,89.79	..	..	49,89.79	..
103 Handloom Industries	..	11,29.74	..	..	11,29.74	..
107 Sericulture Industries	..	5.98	..	..	5.98	..
109 Composite Village and Small Industries Co-operatives	..	9,08.77	..	..	9,08.77	..
200 Other Village Industries	..	1,32.77	..	..	1,32.77	..
800 Other Expenditure	..	1,16,30.34	..	..	1,16,30.34	..
901 Deduct - Receipts and Recoveries on Capital Account	..	-50.79	..	..	-50.79	..
Total (4851)	..	1,96,95.74	..	..	1,96,95.74	..
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries -						
<i>60 Other Mining and Metallurgical Industries -</i>						
800 Other Expenditure	..	0.09	..	..	0.09	..
Total - 60	..	0.09	..	..	0.09	..
Total (4853)	..	0.09	..	..	0.09	..
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries -						
<i>01 Cement -</i>						
190 Investments in Public Sector and Other Undertakings	..	1.45	..	..	1.45	..
Total - 01	..	1.45	..	..	1.45	..
Total (4854)	..	1.45	..	..	1.45	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
		Charged	Voted	Total		
1	2	3	4	5	6	7
C. Capital Account of Economic Services - contd.						
(f) Capital Account of Industry and Minerals - contd.						
4858 Capital Outlay on Engineering Industries -						
<i>60 Other Engineering Industries -</i>						
800 Other Expenditure	..	2.35	..	..	..	2.35
Total - 60	..	2.35	..	..	..	2.35
Total (4858)	..	2.35	..	..	..	2.35
4859 Capital Outlay on Telecommunication and Electronic Industries -						
<i>02 Electronics -</i>						
004 Research and Development	..	3,16.57	..	..	..	3,16.57
190 Investments in Public Sector and Other Undertakings -	..	19,22.68	..	..	..	19,22.68
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	..	22,39.25	..	..	..	22,39.25
Total - 02	..	22,39.25	..	..	..	22,39.25
Total (4859)	..	22,39.25	..	..	..	22,39.25
4860 Capital Outlay on Consumer Industries -						
<i>01 Textiles -</i>						
190 Investments in Public Sector and Other Undertakings	..	12,84.90	..	..	..	12,84.90
195 Co-operative Spinning Mills	..	42,65.90	..	..	..	42,65.90
Total - 01	..	55,50.80	..	..	..	55,50.80

(₹ in lakh)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(f) Capital Account of Industry and Minerals - contd.						
4860 Capital Outlay on Consumer Industries -						
<i>04 Sugar -</i>						
190 Investments in Public Sector and Other Undertakings	..	10.97	..	..	10.97	..
195 Co-operative Sugar Mills	..	82,72.76	..	..	82,72.76	..
Total - 04	..	82,83.73	..	..	82,83.73	..
<i>05 Paper and Newsprint -</i>						
190 Investments in Public Sector and Other Undertakings	..	5.48	..	..	5.48	..
Total - 05	..	5.48	..	..	5.48	..
<i>60 Others -</i>						
600 Others	..	0.47	..	..	0.47	..
Total - 60	..	0.47	..	..	0.47	..
Total (4860)	..	1,38,40.48	..	..	1,38,40.48	..
4875 Capital Outlay on Other Industries -						
<i>60 Other Industries -</i>						
190 Investments in Public Sector and Other Undertakings	..	54.24	..	..	54.24	..
Total - 60	..	54.24	..	..	54.24	..
Total (4875)	..	54.24	..	..	54.24	..
4885 Other Capital Outlay on Industries and Minerals -						
<i>01 Investments in Industrial Financial Institutions -</i>						
190 Investments in Public Sector and Other Undertakings -	..	78,21.50	..	..	78,21.50	..
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	..	78,21.50	..	..	78,21.50	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(f) Capital Account of Industry and Minerals - conclud.						
4885 Other Capital Outlay on Industries and Minerals -						
<i>01 Investments in Industrial Financial Institutions -</i>						
190 Investments in Public Sector and Other Undertakings -						
(ii) Investments in Punjab Financial Corporation, Chandigarh		29,31.29	..	..	29,31.29	..
(iii) Investments in Goindwal Industrial and Investment Corporation		6,69.45	..	..	6,69.45	..
(iv) Industrial Estates- Acquisition of land for focal growth point		10,55.31	..	..	10,55.31	..
(v) Expansion of Reeling Units-Acquisition of land		20,04.00	..	..	20,04.00	..
(vi) Other schemes each costing ₹ 5 crore and less		1,73.50	..	..	1,73.50	..
Total (190)		1,46,55.05	..	..	1,46,55.05	..
200 Other Investments-						
(i) Acquisition of land for focal growth point		8,96.53	..	..	8,96.53	..
(ii) Other schemes each costing ₹ 5 crore and less		1,66.29	..	..	1,66.29	..
Total (200)		10,62.82	..	..	10,62.82	..
Total - 01		1,57,17.87	..	..	1,57,17.87	..
60 Others -						
800 Other Expenditure		3,02.33	..	..	3,02.33	..
Total - 60		3,02.33	..	..	3,02.33	..
Total (4885)		1,60,20.20	..	..	1,60,20.20	..
Total (f) Capital Account of Industry and Minerals		5,18,53.80	..	..	5,18,53.80	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)		
		Charged	Voted			Total	
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(g) Capital Account of Transport -							
5053 Capital Outlay on Civil Aviation -							
<i>02 Air Ports -</i>							
102 Aerodromes	15,91.63	5,22,83.30	..	..	..	5,22,83.30	(-) 100.00
800 Other Expenditure	..	18.00	..	..	..	18.00	..
Total - 02	15,91.63	5,23,01.30	..	..	..	5,23,01.30	(-) 100.00
<i>80 General -</i>							
003 Training and Education	..	34.22	..	..	..	34.22	..
800 Other Expenditure	..	52,12.32	..	..	..	52,12.32	..
Total - 80	..	52,46.54	..	..	..	52,46.54	..
Total (5053)	15,91.63	5,75,47.84	..	..	..	5,75,47.84	(-) 100.00
5054 Capital Outlay on Roads and Bridges -							
<i>01 National Highways -</i>							
101 Permanent Bridges	..	78.59	..	..	..	78.59	..
Total - 01	..	78.59	..	..	..	78.59	..
<i>02 Strategic and Border Roads -</i>							
101 Bridges	..	98.31	..	..	..	98.31	..
337 Road Works	..	62,73.12	..	..	..	62,73.12	..
800 Other Expenditure	..	3,29.04	..	..	..	3,29.04	..
Total - 02	..	67,00.47	..	..	..	67,00.47	..
<i>03 State Highways -</i>							
001 Direction and Administration	..	52,42.85	..	..	..	52,42.85	..
052 Machinery and Equipment	..	8,80.06	..	..	..	8,80.06	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
						8
(₹ in lakh)						
C. Capital Account of Economic Services - contd.						
(g) Capital Account of Transport - contd.						
5054 Capital Outlay on Roads and Bridges -						
<i>03 State Highways -</i>						
101 Bridges-						
(i) Improvement/Widening of existing Roads.		28,43.13			28,43.13	
(ii) World Bank Scheme for Road Infrastructure	1,63,26.85	9,16,98.89		2,87,93.00	2,87,93.00	(+ 76.35)
(iii) Construction of high level bridge over Sagrahan Choe crossing Dasuya Hajipur Road		17,80.86			17,80.86	
(iv) Construction of Flyover bridge at Dholewal Chowk at Ludhiana		7,10.94			7,10.94	
(v) Construction of bridge over Sirhind Canal crossing Road near Village Neelam		5,92.15			5,92.15	
(vi) Construction of bridge over Sutlej River Crossing		37,55.26			37,55.26	
(vii) Improvement/Widening of Existing Roads and Land Acquisition		34,00.96			34,00.96	
(viii) State Share for Upgradation of Roads under Pradhan Mantri Gramin Yojana		8,63.51			8,63.51	
(ix) Other schemes each costing ₹ 5 crore and less		1,19,96.25			1,19,96.25	
Total (101)	1,63,26.85	11,76,41.95		2,87,93.00	2,87,93.00	(+ 76.35)
337 Road Works -						
(i) Improvement/Widening of Existing District Roads and State Highways		69,22.51			69,22.51	
(ii) Widening and strengthening G.T. Road K.M. 446 to 452 from Bhandari Bridge to Guru Nanak Dev University		10,32.98			10,32.98	
(iii) Four laning of Patiala - Rajpura Road		7,25.73			7,25.73	
(iv) Strengthening of Hoshiarpur - Dasuya Road		11,33.74			11,33.74	
(v) Widening of Patiala - Nabha Road		11,70.47			11,70.47	
(vi) 44-7 Rural Roads Projects (RIDF - XVII)	9,11.55	37,86.15		3,85.04	3,85.04	(- 57.76)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)		
		Charged	Voted			Total	
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - contd.							
(g) Capital Account of Transport - contd.							
5054 Capital Outlay on Roads and Bridges -							
<i>03 State Highways -</i>							
337 Road Works -							
(vii) 45-101 Rural Roads Projects (RIDF - XIX)	4,96.73	68,23.45	..	1,48.56	1,48.56	69,72.01	(-) 70.09
(viii) 5 Rural Roads and 1 Bridge Projects (RIDF - XVI)	9.34	6,26.07	..	..	..	6,26.07	(-) 100.00
(ix) Special Repairs of Plan Roads	13,82.52	36,32.28	..	11,38.42	11,38.42	47,70.70	(-) 17.66
(x) 57 Number Roads and 7 Number Bridges (RIDF - XXI)	94,91.63	1,45,38.25	..	36,29.21	36,29.21	1,81,67.46	(-) 61.76
(xi) Pradhan Mantri Gram Sadak Yojana	..	..	..	42,84.98	42,84.98	42,84.98	(+) 100.00
(xii) Other schemes each costing ₹ 5 crore and less	..	2,08,22.54	..	1,83.96	1,83.96	2,10,06.50	(+) 100.00
Total (337)	1,22,91.77	6,12,14.17	..	97,70.17	97,70.17	7,09,84.34	(-) 20.51
800 Other Expenditure	60,11.21	35,24,09.78	..	1,51,87.38	1,51,87.38	36,75,97.16	(+) 152.65
902 Deduct amount met from subventions from Central Road Fund	- 60,11.21	-1,37,17.16	..	-1,51,87.38	-1,51,87.38	- 2,89,04.54	(+) 152.65
Total - 03	2,86,18.62	52,36,71.65	..	3,85,63.17	3,85,63.17	56,22,34.82	(+) 34.75
<i>04 District and Other Roads -</i>							
337 Road Works	10,48,74.63	26,45,21.42	..	2,87,75.37	2,87,75.37	29,32,96.79	(-) 72.56
789 Special Component Plan for Scheduled Castes	..	15,00.00	..	..	..	15,00.00	..
Total - 04	10,48,74.63	26,60,21.42	..	2,87,75.37	2,87,75.37	29,47,96.79	(-) 72.56
<i>05 Roads</i>							
101 Bridges	..	..	..	2.50	2.50	2.50	(+) 100.00
Total -05	..	..	..	2.50	2.50	2.50	(+) 100.00
<i>80 General -</i>							
004 Research	..	5.82	..	..	..	5.82	..
052 Machinery and Equipment	..	-8.46	..	..	..	-8.46	a
a Progressive minus expenditure is due to cumulative effect of credit over debit on account of tool and plant charges.							

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Accounts of Economic Services - contd.						
(g) Capital Account of Transport - conclud.						
5054 Capital Outlay on Roads and Bridges -						
<i>80 General -</i>						
		75,70.92	..	..	75,70.92	..
		7,79.74	..	..	7,79.74	..
		83,48.02	..	..	83,48.02	..
		80,48,20.15	..	6,73,41.04	6,73,41.04	(-) 49.55
5055 Capital Outlay on Road Transport -						
001 Direction and Administration	57.98	22,14.60	..	45.34	45.34	22,59.94
050 Land and Buildings	..	15,61.18	..	..	..	15,61.18
102 Acquisition of Fleet	..	37,56.04	..	..	..	37,56.04
103 Workshop Facilities	..	2,39.90	..	..	..	2,39.90
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	..
PEPSU Road Transport Corporation	..	2,55,05.32	..	..	..	2,55,05.32
201 Government Transport Services (Punjab Roadways)	40.55	41,05.47	..	32.58	32.58	41,38.04
799 Suspende	..	1,67.20	..	..	..	1,67.20
800 Other Expenditure	12.70	66,99.18	..	35.92	35.92	67,35.11
	1,11.23	4,42,48.89	..	1,13.84	1,13.84	4,43,62.73
	13,51,96.11	90,66,16.88	..	6,74,54.88	6,74,54.88	(-) 50.11
(h) Capital Account of Communication -						
5275 Capital Outlay on Other Communication Services -						
101 Other Communication Facilities	..	1.53	..	..	..	1.53
	..	1.53	..	..	..	1.53
	..	1.53	..	..	..	1.53

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - contd.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Progressive Expenditure upto 2016-17	Expenditure during 2017-18		Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)
			Charged	Voted			Total
1	2	3	4	5	6	7
(₹ in lakh)						
C. Capital Accounts of Economic Services - contd.						
(i) Capital Account of Science, Technology and Environment -						
5425 Capital Outlay on Other Scientific and Environmental Research -						
208 Ecology and Environment	..	36,17.10	..	..	36,17.10	..
600 Other Services	..	66.09	..	..	66.09	..
789 Special Component Plan for Scheduled Castes	..	10.00	..	..	10.00	..
800 Other Expenditure	..	56,92.14	..	..	56,92.14	..
Total (5425)	..	93,85.33	..	..	93,85.33	..
Total (i) Capital Account of Science, Technology and Environment						
..	..	93,85.33	..	..	93,85.33	..
(j) Capital Account of General Economic Services -						
5452 Capital Outlay on Tourism -						
<i>01 Tourist Infrastructure -</i>						
101 Tourist Centre	1,40.15	1,40.15	..	11.13	1,51.28	(-) 92.06
102 Tourist Accommodation	46,44.90	1,43,19.13	..	50,03.28	1,93,22.41	(+) 7.72
190 Investments in Public Sector and Other Undertakings	..	5,40.30	..	..	5,40.30	..
Punjab State Tourism Development Corporation	..	64,48.77	..	..	64,48.77	..
800 Other Expenditure	..	..	..	..	..	..
Total - 01	47,85.05	2,14,48.35	..	50,14.41	2,64,62.76	(+) 4.79
Total (5452)	47,85.05	2,14,48.35	..	50,14.41	2,64,62.76	(+) 4.79
5455 Capital Outlay on Meteorology -						
800 Other Expenditure	..	14.00	..	..	14.00	..
Total (5455)	..	14.00	..	..	14.00	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE - conclud.

(Figures in italics represent charged expenditure)

Head of Account	Expenditure during 2016-17	Expenditure during 2017-18			Progressive Expenditure upto 2017-18	Percentage Increase (+) / Decrease (-)	
		Charged	Voted	Total			
1	2	3	4	5	6	7	8
(₹ in lakh)							
C. Capital Account of Economic Services - conclud.							
(j) Capital Account of General Economic Services - conclud.							
5465 Investments in General Financial and Trading -Institutions -							
<i>01 Investments in General Financial Institutions -</i>							
190 Investments in Public Sector and Other Undertakings	..	4,12.00	..	..	..	4,12.00	..
Total - 01	..	4,12.00	..	..	..	4,12.00	..
Total (5465)	..	4,12.00	..	..	..	4,12.00	..
5475 Capital Outlay on Other General Economic Services -							
101 Land Ceilings (other than agricultural land)	..	4.93	..	..	..	4.93	..
112 Statistics	91,09.73	29,66,41.31	..	26,52.61	26,52.61	29,92,93.92	(-) 70.88
789 Special Component Plan for Scheduled Castes	34,81.69	3,32,01.34	..	11,41.67	11,41.67	3,43,43.01	(-) 67.21
800 Other Expenditure	4.50	39,57.24	..	6.00	6.00	39,63.24	(+) 33.33
Total (5475)	1,25,95.92	33,38,04.82	..	38,00.28	38,00.28	33,76,05.10	(-) 69.83
Total (j) Capital Account of General Economic Services	1,73,80.97	35,56,79.17	..	88,14.69	88,14.69	36,44,93.86	(-) 49.29
Total - C. Capital Account of Economic Services	30,10,16.74	3,13,13,45.77	..	12,55,86.48	12,55,86.48	3,25,69,19.78	a (-) 58.28
Total	43,46,30.14	4,34,83,88.55	33.20	23,51,75.11	23,52,08.31	4,58,35,84.39	b (-) 45.88
Salary	28,98.60	..	..	44,68.41	44,68.41	..	(-)54.16

a Differs by ₹ 12.46 lakh (decreased) due to disinvestment made during the year.

b ₹ 1,11,52.27 lakh are yet to be allocated among the successor states.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(a) Statement of Public Debt and other obligations						
Description of Debt	Balance on 1 April 2017	Additions during the year	Discharges during the year	Balance on 31 March 2018	Percentage Increase (+)/ Decrease (-)	Interest Paid
1	2	3	4	5	6	7
(₹ in lakh)						
E. Public Debt -						
6003 Internal Debt of the State Government-						
101 Market Loans						
(a) Market Loans bearing Interest (1)	7,93,45,46.60	1,74,70,00.00	41,21,27.60	9,26,94,19.00	(+1)6.82	81,57,06.70
(b) Market Loans not bearing Interest (1)	4.05	..	..	4.05	..	..
103 Loans from Life Insurance Corporation of India	2.37	..	2.37	..	(-)100.00	0.30
105 Loans from the National Bank for Agriculture and Rural Development	24,95,70.06	1,41,53.61	4,14,22.89	22,23,00.78	(-)10.93	1,54,72.87
106 Compensation and other Bonds	1,56,28,26.00	..	..	1,56,28,26.00	..	22,41.77
107 Loans from the State Bank of India and other Banks	2,99,19,96.43	..	8,09,84.43	2,91,10,12.00	(-)2.71	24,30,15.57
108 Loans from National Co-operative Development Corporation	..	10,43.75	..	10,43.75	(+100.00	..
109 Loans from other Institutions	1,43,28.79	..	64,01.42	79,27.37	(-)44.68	11,18.74
110 Ways and Means Advances from the Reserve Bank of India	2,68,13.03	2,79,17,13.28	2,74,82,68.28	7,02,58.03	(+162.03	48,24.35
111 Special Securities issued to National Small Savings Fund of the Central Government	2,20,79,27.50	..	17,42,41.95	2,03,36,85.55	(-)7.89	23,09,39.58
Total (6003)	14,98,80,14.83	4,55,39,10.64	3,46,34,48.94	16,07,84,76.53	(+7.28	1,31,33,19.88
6004 Loans and Advances from the Central Government-						
<i>(b) Non-Plan Loans-</i>						
(i) Loans for Modernisation of Police Force	23,16.42	..	3,44.92	19,71.50	(-)14.89	2,47.05
117 Flood Control-Other Loans	6,46.94	..	99.55	5,47.39	(-)15.39	77.63
201 House Building Advances	2.00	..	2.00	..	(-)100.00	0.18
600 Other Education Loans	4.35	..	..	4.35	..	..
Total - 01	29,69.71	..	4,46.47	25,23.24	(-15.03	3,24.86

(1) Details are given in Annexure to this statement.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - contd.

1	2	3	4	5	6	7
Description of Debt	Balance on 1 April 2017	Additions during the year	Discharges during the year	Balance on 31 March 2018	Percentage Increase (+)/ Decrease (-)	Interest Paid
(₹ in lakh)						
E. Public Debt - contd.						
6004 Loans and Advances from the Central Government-						
<i>02 Loans for State/Union Territory Plan Schemes-</i>						
101 Block Loans	26,93,70.81	..	1,77,23.58	25,16,47.23	(-)6.58	68,60.09
105 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	11,69,28.32	..	1,53,38.76	10,15,89.56	(-)13.12	87,69.63
Total - 02	38,62,99.13	..	3,30,62.34	35,32,36.79	(-)8.56	1,56,29.72
<i>07 Pre 1984-85 Loans-</i>						
102 National Loans Scholarship Schemes	21.80	..	0.20	21.60	(-)0.92	..
109 Rehabilitation of Gold Smiths	8.97	..	..	8.97	..	..
Total - 07	30.77	..	0.20	30.57	(-)0.65	..
<i>09 Other Loans for States/ Union Territory with Legislature Schemes</i>						
101 Block Loans	..	4,60,30.98	..	4,60,30.98	..	..
Total - 09	..	4,60,30.98	..	4,60,30.98	..	..
Total (6004)	38,92,99.61	4,60,30.98	3,35,09.01	40,18,21.58	(+)3.22	1,59,54.57
Total- E. Public Debt	15,37,73,14.44	4,59,99,41.62	3,49,69,57.95	16,48,02,98.11	(+)7.17	1,32,92,74.45
Other Liabilities -						
I. Small Savings, Provident Funds, etc.-						
(b) State Provident Funds-						
8009 State Provident Fund-	2,00,77,97.33	34,59,05.72	23,61,78.94	2,11,75,24.11	(+)5.47	15,64,62.46
Total (b) State Provident Funds	2,00,77,97.33	34,59,05.72	23,61,78.94	2,11,75,24.11	(+)5.47	15,64,62.46
(c) Other Accounts-						
8011 Insurance and Pension Funds-	5,25,55.30	62,93.17	33,99.66	5,54,48.81	(+)5.51	47,98.16
Total (c) Other Accounts	5,25,55.30	62,93.17	33,99.66	5,54,48.81	(+)5.51	47,98.16
Total- I. Small Savings, Provident Funds, etc.	2,06,03,52.63	35,21,98.89	23,95,78.60	2,17,29,72.92	(+)5.47	16,12,60.62

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(a) Statement of Public Debt and other obligations - conclud.

Description of Debt	Balance on 1 April 2017	Additions during the year	Discharges during the year	Balance on 31 March 2018	Percentage Increase (+)/ Decrease (-)	Interest Paid
(₹ in lakh)						
J. Reserve Funds-						
Other Liabilities - conclud.						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds-	1,28,19.21	8,31.53	..	1,36,50.74	(+)6.49	7,82.78
8121 General and Other Reserve Funds-	47,41,20.12	7,21,63.81	79,85.22	53,82,98.71	(+)13.54	4,05,23.46
Total (a) Reserve Funds bearing Interest	48,69,39.33	7,29,95.34	79,85.22	55,19,49.45	(+)13.35	4,13,06.24
(b) Reserve Funds not bearing Interest-						
8229 Development and Welfare Funds-	67.88	..	..	67.88	..	..
Total (b) Reserve Funds not bearing Interest	67.88	..	..	67.88	..	..
Total - J. Reserve Funds	48,70,07.21	7,29,95.34	79,85.22	55,20,17.33	(+)13.35	4,13,06.24
K. Deposits and Advances-						
(a) Deposits bearing Interest-						
8338 Deposits of Local Funds-	15.42	..	..	15.42	..	..
8342 Other Deposits-	7,48,36.19	6,15,36.47	5,37,96.21	8,25,76.45	(+)10.34	15,54.84
Total (a) Deposits bearing Interest	7,48,51.61	6,15,36.47	5,37,96.21	8,25,91.87	(+)10.34	15,54.84
(b) Deposits not bearing Interest-						
8443 Civil Deposits-	23,17,95.53	24,46,04.52	26,01,69.87	21,62,30.18	(-)6.72	..
8448 Deposits of Local Funds-	4,03.81	3.09	..	4,06.90	(+)0.77	..
8449 Other Deposits-	2,08,48.06	50,65.00	1,51,87.38	1,07,25.68	(-)48.55	..
Total (b) Deposits not bearing Interest	25,30,47.40	24,96,72.61	27,53,57.25	22,73,62.76	(-)10.15	..
Total - K. Deposits and Advances (a)	32,78,99.01	31,12,09.08	32,91,53.46	30,99,54.63	(-)5.47	15,54.84
Total-Other Liabilities	2,87,52,58.85	73,64,03.31	57,67,17.28	3,03,49,44.88	(+)5.55	20,41,21.70
Total - Public Debt and Other Liabilities	18,25,25,73.29	5,33,63,44.93	4,07,36,75.23	19,51,52,42.99	(+)6.92	1,53,33,96.15

(a) Excludes data of Advances.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile									
(i) Maturity Profile of Internal Debt									
Year	Market Loans bearing Interest	NABARD	Compensation and other bonds	Loans from SBI	NCDC	Loans from other Institutions	Special securities issued to NSSF of Central Government	Total	
1	2	3	4	5	6	7	8	9	
(₹ in lakh)									
2018-19	50,61,19.00	3,82,32.31		8,61,73.57		29,59.64	18,01,47.45	81,36,31.97	
2019-20	88,85,00.00	4,34,93.19		9,44,70.00		49,67.73	18,41,47.43	1,21,55,78.35	
2020-21	91,28,00.00	4,70,69.94		10,25,65.00	1,73.96		18,41,47.43	1,24,67,56.33	
2021-22	1,28,00,00.00	3,71,69.94	9,85,90.70	11,13,53.00	1,73.96		18,41,47.43	1,71,14,35.03	
2022-23	97,00,00.00	2,92,96.96	21,39,61.50	12,08,95.00	1,73.96		18,41,47.43	1,51,84,74.85	
2023-24	90,00,00.00	1,96,61.69	21,39,61.50	13,12,57.00	1,73.96		18,41,47.43	1,44,92,01.58	
2024-25	50,50,00.00	73,76.75	21,39,61.50	14,25,05.00	1,73.96		18,41,47.43	1,05,31,64.64	
2025-26	1,08,00,00.00		21,39,61.50	15,47,16.00	1,73.95		15,51,37.68	1,60,39,89.13	
2026-27	48,00,00.00		21,39,61.50	16,79,73.00			11,36,70.88	97,56,05.38	
2027-28	1,74,70,00.00		9,85,90.70	18,23,69.00			10,66,96.63	2,13,46,56.33	
2028-29			9,85,90.70	19,79,94.00			9,35,60.53	39,01,45.23	

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile - contd.

(i) Maturity Profile of Internal Debt - conold.

Year	Market Loans bearing Interest	NABARD	Compensation and other bonds	Loans from SBI	NCDC	Loans from other Institutions	Special securities issued to NSSF of Central Government	Total
1	2	3	4	5	6	7	8	9
(₹ in lakh)								
2029-30			9,85,90.70	21,49,60.00			7,66,80.48	39,02,31.18
2030-31			9,86,55.70	23,33,83.00			5,84,75.33	39,05,14.03
2031-32				25,33,82.00			4,14,66.23	29,48,48.23
2032-33				27,50,95.00			2,65,16.58	30,16,11.58
2033-34				29,86,68.00			2,28,72.78	32,15,40.78
2034-35				14,32,53.43			2,19,23.03	16,51,76.46
2035-36							1,40,41.83	1,40,41.83
2036-37							68,05.78	68,05.78
2037-38							68,05.78	68,05.78
2038-39							39,99.98	39,99.98
Total	9,26,94,23.05 a	22,23,00.78	1,56,28,26.00	2,91,10,12.00	10,43.75	79,27.37	2,03,36,85.55	16,00,82,18.50 a

a Includes ₹ 4.05 lakh representing Market Loans not bearing Interest.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.**(b) Maturity Profile - contd.**

Year	(ii) Maturity Profile of Loans and Advances from the Central Government				Total
	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes *	Pre 1984-85 Loans		
1	2	3	4	5	
		(₹ in lakh)			
2018-19	4,32.13	1,77,72.63	0.20		1,82,04.96
2019-20	3,01.38	1,77,72.63	0.20		1,80,74.21
2020-21	2,89.68	1,77,72.63	0.20		1,80,62.51
2021-22	2,77.29	1,77,72.63	0.20		1,80,50.12
2022-23	2,64.93	1,77,72.63	0.20		1,80,37.76
2023-24	2,50.44	1,77,72.63	0.20		1,80,23.27
2024-25	2,49.60	1,19,90.84	0.20		1,22,40.64
2025-26	2,28.75	4,36.28	0.20		6,65.23
2026-27	1,44.44	3,06.83	0.20		4,51.47
2027-28	80.25	2,21.22	0.20		3,01.67
2028-29		1,40.35	0.20		1,40.55
2029-30		67.98	0.20		68.18

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(b) Maturity Profile - concld.

(ii) Maturity Profile of Loans and Advances from the Central Government - concld.

Year	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes *	Pre 1984-85 Loans	Total
1	2	3	4	5
(₹ in lakh)				
2030-31			0.20	0.20
2031-32			0.20	0.20
2032-33			0.20	0.20
Total	25,23.24	39,92,67.77	30.57	40,18,21.58

* Includes Other Loan for States/ Union Territory with Legislature.

a Includes ₹ 4.35 lakh repayment of which is on the basis of actual recoveries.

b Includes ₹ 27,94,68.49 lakh representing Loans of back to back basis recoveries of which are being made by Central Government itself which is subject to reconciliation.

c Includes ₹ 27.57 lakh repayment of which is on the basis of actual recoveries.

d Includes ₹ 27,95,00.41 lakh mentioned in footnotes 'a' 'b' and 'c' above.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

(c) Interest Rate Profile of Outstanding Loans
(i) Internal Debt of the State Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2018									Share in Total	
	Market Loans bearing interest	NABARD	Compensation and other Bonds	Loans from SBI	Loans from NCDC	Others	Special Securities issued to NSSF of the Central Government	Total			
1	2	3	4	5	6	7	8	9	10		
				(₹ in lakh)							
4.00 to 4.99		1,15,17.38						1,15,17.38		0.07	
5.00 to 5.99		6,94,94.84						6,94,94.84		0.44	
6.00 to 6.99	33,67,00.00	6,81,63.03						40,48,63.03		2.53	
7.00 to 7.99	2,89,51,14.00	7,12,61.53	5,59,12.00					3,02,22,87.53		18.88	
8.00 to 8.99	4,77,26,05.00	18,64.00	1,50,69,14.00	2,91,10,12.00				9,19,23,95.00		57.42	
9.00 to 9.99	1,26,50,00.00							2,87,07,92.25	1,60,57,92.25	17.93	
10.00 to 10.99					10,43.75			42,89,37.05	42,78,93.30	2.68	
Information is not available with AG (A&E)						79,27.37		79,27.37		0.05	
Total	9,26,94,23.05 a	22,23,00.78	1,56,28,26.00	2,91,10,12.00	10,43.75	79,27.37	2,03,36,85.55	16,00,82,18.50 a		100.00	

a Includes ₹ 4.05 lakh representing Market Loans not bearing interest.

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.
**(c) Interest Rate Profile of Outstanding Loans - concld.
(ii) Loans from the Central Government**

Rate of Interest (per cent)	Amount outstanding as on 31 March 2018		Share in Total
	1	2		3
		(₹ in lakh)	
Interest Free Loan		1,65.14	0.04
7.00 to 7.99		38,10,58.05	94.83
9.00 to 9.99		1,82,09.52	4.53
11.00 to 11.99		6,36.16	0.16
12.00 to 12.99		17,11.56	0.43
13.00 to 13.99		41.15	0.01
Total		40,18,21.58	100.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE

Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2017	3	4	5	31 March 2018
1	2	3	4	5	5
(₹ in lakh)					
E. Public Debt -					
6003 Internal Debt of the State Government-					
101 Market Loans -					
(a) Market Loans bearing Interest -					
8.22 per cent Punjab Government Stock 2017	10,00,00.00	..	10,00,00.00	..	..
8.35 per cent Punjab Government Stock 2017	5,00,00.00	..	5,00,00.00	..	..
8.41 per cent Punjab Government Stock 2017	9,00,00.00	..	9,00,00.00	..	..
7.86 per cent Punjab Government Stock 2018	4,56,10.10	..	4,56,10.10	..	..
7.96 per cent Punjab Government Stock 2018	5,00,00.00	..	5,00,00.00	..	..
8.28 per cent Punjab Government Stock 2018	7,65,17.50	..	7,65,17.50	..	..
7.02 per cent Punjab Government Stock 2018	7,02,17.00	..	..	..	7,02,17.00
8.07 per cent Punjab Government Stock 2018	5,00,00.00	..	..	..	5,00,00.00
8.83 per cent Punjab Government Stock 2018	5,00,00.00	..	..	..	5,00,00.00
9.30 per cent Punjab Government Stock 2018	10,00,00.00	..	..	..	10,00,00.00
9.81 per cent Punjab Government Stock 2018	5,00,00.00	..	..	..	5,00,00.00
6.10 per cent Punjab Government Stock 2019	6,67,00.00	..	..	..	6,67,00.00
7.04 per cent Punjab Government Stock 2019	5,00,00.00	..	..	..	5,00,00.00
7.24 per cent Punjab Government Stock 2019	3,53,97.00	..	..	..	3,53,97.00
7.68 per cent Punjab Government Stock 2019	6,95,00.00	..	..	..	6,95,00.00
7.77 per cent Punjab Government Stock 2019	11,00,00.00	..	..	..	11,00,00.00
7.82 per cent Punjab Government Stock 2019	5,00,00.00	..	..	..	5,00,00.00
8.03 per cent Punjab Government Stock 2019	3,20,00.00	..	..	..	3,20,00.00
8.05 per cent Punjab Government Stock 2019	2,00,00.00	..	..	..	2,00,00.00
8.08 per cent Punjab Government Stock 2019	2,00,00.00	..	..	..	2,00,00.00
8.13 per cent Punjab Government Stock 2019	1,43,05.00	..	..	..	1,43,05.00
8.20 per cent Punjab Government Stock 2019	15,00,00.00	..	..	..	15,00,00.00
8.37 per cent Punjab Government Stock 2019	4,65,00.00	..	..	..	4,65,00.00
8.44 per cent Punjab State Development Loan 2019	2,00,00.00	..	..	..	2,00,00.00
8.45 per cent Punjab State Development Loan 2019	3,00,00.00	..	..	..	3,00,00.00
8.67 per cent Punjab State Development Loan 2019	2,00,00.00	..	..	..	2,00,00.00
8.83 per cent Punjab State Development Loan 2019	10,00,00.00	..	..	..	10,00,00.00
8.85 per cent Punjab State Development Loan 2019	5,00,00.00	..	..	..	5,00,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.				
Description of Debt	Balance on 1 April 2017 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2018 5
1	(₹ in lakh)			
E. Public Debt - contd.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing Interest -				
8.93 per cent Punjab State Development Loan 2019	3,00,00.00	..	..	3,00,00.00
8.99 per cent Punjab State Development Loan 2019	2,00,00.00	..	..	2,00,00.00
9.06 per cent Punjab State Development Loan 2019	4,00,00.00	..	..	4,00,00.00
9.08 per cent Punjab State Development Loan 2019	5,00,00.00	..	..	5,00,00.00
9.11 per cent Punjab State Development Loan 2019	3,00,00.00	..	..	3,00,00.00
6.62 per cent Punjab State Development Loan 2020	2,50,00.00	..	..	2,50,00.00
6.82 per cent Punjab State Development Loan 2020	2,50,00.00	..	..	2,50,00.00
6.83 per cent Punjab State Development Loan 2020	2,50,00.00	..	..	2,50,00.00
6.93 per cent Punjab State Development Loan 2020	2,50,00.00	..	..	2,50,00.00
6.99 per cent Punjab State Development Loan 2020	10,00,00.00	..	..	10,00,00.00
6.99 per cent Punjab State Development Loan 2020	3,00,00.00	..	..	3,00,00.00
7.01 per cent Punjab State Development Loan 2020	4,00,00.00	..	..	4,00,00.00
7.06 per cent Punjab State Development Loan 2020	5,00,00.00	..	..	5,00,00.00
7.07 per cent Punjab State Development Loan 2020	10,00,00.00	..	..	10,00,00.00
8.23 per cent Punjab Government Stock 2020	2,00,00.00	..	..	2,00,00.00
8.32 per cent Punjab Government Stock 2020	5,00,00.00	..	..	5,00,00.00
8.34 per cent Punjab Government Stock 2020	5,00,00.00	..	..	5,00,00.00
8.37 per cent Punjab Government Stock 2020	3,50,00.00	..	..	3,50,00.00
8.40 per cent Punjab Government Stock 2020	8,00,00.00	..	..	8,00,00.00
8.44 per cent Punjab Government Stock 2020	6,00,00.00	..	..	6,00,00.00
8.50 per cent Punjab Government Stock 2020	4,50,00.00	..	..	4,50,00.00
8.56 per cent Punjab Government Stock 2020	8,00,00.00	..	..	8,00,00.00
6.90 per cent Punjab State Development Loan 2021	4,00,00.00	..	..	4,00,00.00
7.28 per cent Punjab State Development Loan 2021	8,00,00.00	..	..	8,00,00.00
7.49 per cent Punjab State Development Loan 2021	4,00,00.00	..	..	4,00,00.00
7.52 per cent Punjab State Development Loan 2021	8,00,00.00	..	..	8,00,00.00
7.75 per cent Punjab State Development Loan 2021	8,00,00.00	..	..	8,00,00.00
7.93 per cent Punjab State Development Loan 2021	4,00,00.00	..	..	4,00,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.				
Description of Debt	Balance on 1 April 2017 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2018 5
1	(₹ in lakh)			
E. Public Debt - contd.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing Interest -				
7.99 per cent Punjab State Development Loan 2021	10,00,00.00	..	..	10,00,00.00
8.36 per cent Punjab Government Stock 2021	10,00,00.00	..	..	10,00,00.00
8.39 per cent Punjab Government Stock 2021	4,00,00.00	..	..	4,00,00.00
8.47 per cent Punjab Government Stock 2021	6,00,00.00	..	..	6,00,00.00
8.50 per cent Punjab Government Stock 2021	1,50,00.00	..	..	1,50,00.00
8.51 per cent Punjab Development Loan 2021	5,00,00.00	..	..	5,00,00.00
8.52 per cent Punjab Government Stock 2021	3,78,00.00	..	..	3,78,00.00
8.54 per cent Punjab Government Stock 2021	6,50,00.00	..	..	6,50,00.00
8.56 per cent Punjab Government Stock 2021	5,00,00.00	..	..	5,00,00.00
8.59 per cent Punjab Government Stock 2021	2,50,00.00	..	..	2,50,00.00
8.60 per cent Punjab Government Stock 2021	2,50,00.00	..	..	2,50,00.00
8.62 per cent Punjab Government Stock 2021	3,00,00.00	..	..	3,00,00.00
8.64 per cent Punjab Government Stock 2021	4,00,00.00	..	..	4,00,00.00
8.66 per cent Punjab Government Stock 2021	3,00,00.00	..	..	3,00,00.00
8.74 per cent Punjab Government Stock 2021	3,50,00.00	..	..	3,50,00.00
8.98 per cent Punjab Government Stock 2021	3,00,00.00	..	..	3,00,00.00
9.18 per cent Punjab Government Stock 2021	2,50,00.00	..	..	2,50,00.00
9.21 per cent Punjab Government Stock 2021	2,50,00.00	..	..	2,50,00.00
8.57 per cent Punjab Government Stock 2022	3,50,00.00	..	..	3,50,00.00
8.67 per cent Punjab Government Stock 2022	2,50,00.00	..	..	2,50,00.00
8.68 per cent Punjab Government Stock 2022	2,50,00.00	..	..	2,50,00.00
8.79 per cent Punjab Government Stock 2022	4,33,00.00	..	..	4,33,00.00
8.86 per cent Punjab Government Stock 2022	15,00,00.00	..	..	15,00,00.00
8.87 per cent Punjab Government Stock 2022	7,00,00.00	..	..	7,00,00.00
8.91 per cent Punjab Government Stock 2022	15,00,00.00	..	..	15,00,00.00
8.92 per cent Punjab Government Stock 2022	14,00,00.00	..	..	14,00,00.00
8.93 per cent Punjab Government Stock 2022	8,00,00.00	..	..	8,00,00.00
8.94 per cent Punjab Government Stock 2022	2,00,00.00	..	..	2,00,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.				
Description of Debt	Balance on 1 April 2017 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2018 5
1	(₹ in lakh)			
E. Public Debt - contd.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing Interest -				
8.96 per cent Punjab Government Stock 2022	5,67,00.00	..	..	5,67,00.00
9.13 per cent Punjab Government Stock 2022	7,00,00.00	..	..	7,00,00.00
9.14 per cent Punjab Government Stock 2022	4,00,00.00	..	..	4,00,00.00
9.17 per cent Punjab Government Stock 2022	7,00,00.00	..	..	7,00,00.00
9.24 per cent Punjab Government Stock 2022	2,50,00.00	..	..	2,50,00.00
8.90 per cent Punjab State Development Loan 2022	5,00,00.00	..	..	5,00,00.00
7.58 per cent Punjab State Development Loan 2023	2,00,00.00	..	..	2,00,00.00
7.63 per cent Punjab State Development Loan 2023	7,00,00.00	..	..	7,00,00.00
7.98 per cent Punjab State Development Loan 2023	7,00,00.00	..	..	7,00,00.00
8.11 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
8.51 per cent Punjab State Development Loan 2023	3,00,00.00	..	..	3,00,00.00
8.51 per cent Punjab State Development Loan 2023	15,00,00.00	..	..	15,00,00.00
8.54 per cent Punjab State Development Loan 2023	2,00,00.00	..	..	2,00,00.00
8.64 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
8.71 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
9.05 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
9.29 per cent Punjab State Development Loan 2023	6,00,00.00	..	..	6,00,00.00
9.34 per cent Punjab State Development Loan 2023	6,00,00.00	..	..	6,00,00.00
9.35 per cent Punjab State Development Loan 2023	2,50,00.00	..	..	2,50,00.00
9.48 per cent Punjab State Development Loan 2023	2,50,00.00	..	..	2,50,00.00
9.70 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
9.72 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
9.87 per cent Punjab State Development Loan 2023	5,00,00.00	..	..	5,00,00.00
8.16 per cent Punjab State Development Loan 2024	3,00,00.00	..	..	3,00,00.00
8.84 per cent Punjab State Development Loan 2024	8,00,00.00	..	..	8,00,00.00
9.21 per cent Punjab State Development Loan 2024	8,00,00.00	..	..	8,00,00.00
9.23 per cent Punjab State Development Loan 2024	6,00,00.00	..	..	6,00,00.00
9.45 per cent Punjab State Development Loan 2024	5,00,00.00	..	..	5,00,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.					
Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2017	3		4	31 March 2018
1	2			5	
(₹ in lakh)					
E. Public Debt - contd.					
6003 Internal Debt of the State Government -					
101 Market Loans -					
(a) Market Loans bearing interest -					
9.63 per cent Punjab State Development Loan 2024	12,00,00.00	..	..	..	12,00,00.00
9.69 per cent Punjab State Development Loan 2024	6,00,00.00	..	..	..	6,00,00.00
8.01 per cent Punjab State Development Loan 2025	15,00,00.00	..	..	..	15,00,00.00
8.05 per cent Punjab State Development Loan 2025	4,00,00.00	..	..	..	4,00,00.00
8.05 per cent Punjab State Development Loan 2025	10,00,00.00	..	..	..	10,00,00.00
8.06 per cent Punjab State Development Loan 2025	2,00,00.00	..	..	..	2,00,00.00
8.08 per cent Punjab State Development Loan 2025	7,50,00.00	..	..	..	7,50,00.00
8.12 per cent Punjab State Development Loan 2025	6,00,00.00	..	..	..	6,00,00.00
8.14 per cent Punjab State Development Loan 2025	5,00,00.00	..	..	..	5,00,00.00
8.16 per cent Punjab State Development Loan 2025	4,00,00.00	..	..	..	4,00,00.00
8.24 per cent Punjab State Development Loan 2025	6,00,00.00	..	..	..	6,00,00.00
8.25 per cent Punjab State Development Loan 2025	9,00,00.00	..	..	..	9,00,00.00
8.25 per cent Punjab State Development Loan 2025	9,00,00.00	..	..	..	9,00,00.00
8.27 per cent Punjab State Development Loan 2025	6,00,00.00	..	..	..	6,00,00.00
8.28 per cent Punjab State Development Loan 2025	6,00,00.00	..	..	..	6,00,00.00
8.32 per cent Punjab State Development Loan 2025	9,00,00.00	..	..	..	9,00,00.00
8.34 per cent Punjab State Development Loan 2025	6,00,00.00	..	..	..	6,00,00.00
7.96 per cent Punjab State Development Loan 2026	4,00,00.00	..	..	..	4,00,00.00
7.98 per cent Punjab State Development Loan 2026	8,00,00.00	..	..	..	8,00,00.00
8.00 per cent Punjab State Development Loan 2026	8,00,00.00	..	..	..	8,00,00.00
8.08 per cent Punjab State Development Loan 2026	8,00,00.00	..	..	..	8,00,00.00
8.31 per cent Punjab State Development Loan 2026	3,00,00.00	..	..	..	3,00,00.00
8.40 per cent Punjab State Development Loan 2026	4,00,00.00	..	..	..	4,00,00.00
8.53 per cent Punjab State Development Loan 2026	2,00,00.00	..	..	..	2,00,00.00
8.66 per cent Punjab State Development Loan 2026	6,00,00.00	..	..	..	6,00,00.00
7.14 per cent Punjab State Development Loan 2027	8,00,00.00	..	..	..	8,00,00.00
7.59 per cent Punjab State Development Loan 2027	6,00,00.00	..	..	..	6,00,00.00
7.60 per cent Punjab State Development Loan 2027	1,45,00.00	..	..	..	1,45,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - contd.

ANNEXURE - contd.					
Description of Debt	Balance on	Additions during the year		Discharges during the year	Balance on
	1 April 2017	3	4	5	
1	2	(₹ in lakh)			
E. Public Debt - contd.					
6003 Internal Debt of the State Government -					
101 Market Loans -					
(a) Market Loans bearing interest -					
7.88 per cent Punjab State Development Loan 2027	10,00,00.00	..	..	..	10,00,00.00
7.88 per cent Punjab State Development Loan 2027	2,55,00.00	..	..	..	2,55,00.00
7.20 per cent Punjab State Development Loan 2027	..	2,00,00.00	..	..	2,00,00.00
7.24 per cent Punjab State Development Loan 2027	..	2,00,00.00	..	..	2,00,00.00
7.25 per cent Punjab State Development Loan 2027	..	10,00,00.00	..	..	10,00,00.00
7.30 per cent Punjab State Development Loan 2027	..	12,00,00.00	..	..	12,00,00.00
7.32 per cent Punjab State Development Loan 2027	..	7,00,00.00	..	..	7,00,00.00
7.34 per cent Punjab State Development Loan 2027	..	6,00,00.00	..	..	6,00,00.00
7.42 per cent Punjab State Development Loan 2027	..	15,00,00.00	..	..	15,00,00.00
7.42 per cent Punjab State Development Loan 2027	..	4,00,00.00	..	..	4,00,00.00
7.46 per cent Punjab State Development Loan 2027	..	10,00,00.00	..	..	10,00,00.00
7.49 per cent Punjab State Development Loan 2027	..	2,00,00.00	..	..	2,00,00.00
7.55 per cent Punjab State Development Loan 2027	..	6,00,00.00	..	..	6,00,00.00
7.59 per cent Punjab State Development Loan 2027	..	3,00,00.00	..	..	3,00,00.00
7.61 per cent Punjab State Development Loan 2027	..	6,00,00.00	..	..	6,00,00.00
7.62 per cent Punjab State Development Loan 2027	..	2,00,00.00	..	..	2,00,00.00
7.63 per cent Punjab State Development Loan 2027	..	8,00,00.00	..	..	8,00,00.00
7.65 per cent Punjab State Development Loan 2027	..	5,00,00.00	..	..	5,00,00.00
7.67 per cent Punjab State Development Loan 2027	..	8,00,00.00	..	..	8,00,00.00
7.72 per cent Punjab State Development Loan 2027	..	3,00,00.00	..	..	3,00,00.00
7.75 per cent Punjab State Development Loan 2027	..	5,00,00.00	..	..	5,00,00.00
7.78 per cent Punjab State Development Loan 2027	..	4,00,00.00	..	..	4,00,00.00
7.82 per cent Punjab State Development Loan 2027	..	6,00,00.00	..	..	6,00,00.00
7.77 per cent Punjab State Development Loan 2028	..	5,00,00.00	..	..	5,00,00.00
7.79 per cent Punjab State Development Loan 2028	..	3,00,00.00	..	..	3,00,00.00
8.13 per cent Punjab State Development Loan 2028	..	12,70,00.00	..	..	12,70,00.00
8.20 per cent Punjab State Development Loan 2028	..	7,00,00.00	..	..	7,00,00.00
8.25 per cent Punjab State Development Loan 2028	..	3,00,00.00	..	..	3,00,00.00

17. DETAILED STATEMENT OF BORROWINGS AND OTHER LIABILITIES - - conclud.

ANNEXURE - conclud.

Description of Debt	Balance on 1 April 2017 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2018 5
(₹ in lakh)				
E. Public Debt - conclud.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing interest -				
8.36 per cent Punjab State Development Loan 2028	..	5,00,00.00	..	5,00,00.00
8.44 per cent Punjab State Development Loan 2028	..	13,00,00.00	..	13,00,00.00
Total (a) Market Loans bearing Interest	7,93,45,46.60	1,74,70,00.00	41,21,27.60	9,26,94,19.00
(b) Market Loans not bearing Interest -				
9.00 per cent Punjab Loan 1999	0.05	..	..	0.05
8.75 per cent Punjab Loan 2000	0.75	..	..	0.75
13.50 per cent Punjab Loan 2003	1.00	..	..	1.00
12.50 per cent Punjab Loan 2004	0.25	..	..	0.25
14.00 per cent Punjab Loan 2005	2.00	..	..	2.00
Total (b) Market Loans not bearing Interest	4.05	..	..	4.05
Total - Market Loans	7,93,45,50.65	1,74,70,00.00	41,21,27.60	9,26,94,23.05

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances -							
(a) Loans for Social Services -							
(i) Education, Sports, Art and Culture							
6202. Loans for Education, Sports, Art and Culture -							
<i>01 General Education -</i>							
203 University and Higher Education -							
Loans to deserving students under National Loan Scholarship Scheme	32.05				32.05		
205 Languages Development	0.13				0.13		
Loan for Publication of Adhi Granths	9.79				9.79		
600 General	41.97				41.97		
Total - 01							
<i>02 Technical Education -</i>							
105 Engineering/Technical Colleges and Institutes -							
Loans to poor students studying in Engineering Colleges	57.93				57.93		
Total - 02	57.93				57.93		
Total (6202)	99.90				99.90		
Total (i) Education, Sports, Art and Culture	99.90				99.90		
(ii) Health and Family Welfare -							
6210. Loans for Medical and Public Health -							
<i>03 Medical Education, Training and Research -</i>							
105 Allopathy -							
Loans to deserving students of Medical and Dental Institutions	0.82				0.82		
Total - 03	0.82				0.82		
Total (6210)	0.82				0.82		
Total (ii) Health and Family Welfare	0.82				0.82		

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development -							
6215. Loans for Water Supply and Sanitation -							
<i>01 Water Supply -</i>							
190 Loans to Public Sector and other Undertakings -							
Loans for execution of Water Supply Schemes	55.73				55.73		
800 Other Loans -							
Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes	13,64.22				13,64.22		
Total -01	14,19.95				14,19.95		
<i>02 Sewerage and Sanitation -</i>							
800 Other Loans -							
(i) Loans to Municipalities, Municipal Corporations and other bodies for sanitation schemes	18.63				18.63		
(ii) Loans to Municipalities, Municipal Corporations and other bodies for sewerage schemes	34.85				34.85		
Total (800)	53.48				53.48		
Total -02	53.48				53.48		
Total (6215)	14,73.43				14,73.43		
6216. Loans for Housing -							
<i>02 Urban Housing -</i>							
201 Loans to Housing Boards -							
(i) Loans to Punjab State Housing Board	21,00.31				21,00.31		
(ii) Loans to PUUDA for NCR to Patiala City	31,54.30				31,54.30		
Total (201)	52,54.61				52,54.61		
800 Other Loans -							
(i) Loans to other parties for construction of houses under Low Income Group Housing Scheme	1,37.40		0.41		136.99	(-)0.41	0.09

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	2	3	4	5	6	7	8
	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development - contd.							
6216 Loans for Housing							
02 Urban Housing -							
800 Other Loans -							
(i) Loans for building of houses in Chandigarh	10.43	..	..	..	10.43	..	..
Total (800)	1,47.83	..	0.41	..	1,47.42	(-)0.41	0.09
Total -02	54,02.44	..	0.41	..	54,02.03	(-)0.41	0.09
03 Rural Housing -							
195 Loans to Co-operatives -							
Loans to Cooperative Societies under the scheme for allotment of house site to landless workers in rural areas	1,67.95	..	..	..	1,67.95	..	..
800 Other Loans -							
(i) Loans for construction of houses in rural areas under Village Housing Project Scheme	4,43.77	..	..	..	4,43.77	..	..
(ii) Loans for construction of houses for landless workers	62.35	..	..	..	62.35	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.07	..	..	..	13.07	..	..
Total (800)	5,19.19	..	..	..	5,19.19	..	..
Total -03	6,87.14	..	..	..	6,87.14	..	..
80 General -							
190 Loans to Public Sector and other Undertakings -							
Loans to Municipalities, Municipal Corporations and other Local Funds for slum clearance	1,38.25	..	..	..	1,38.25	..	..
800 Other Loans -							
Loans with balance not exceeding ₹ 25 lakh in each case	0.08	..	..	..	0.08	..	..
Total - 80	1,38.33	..	..	..	1,38.33	..	..
Total (6216)	62,27.91	..	0.41	..	62,27.50	(-)0.41	0.09

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(iii) Water Supply, Sanitation, Housing and Urban Development - contd.							
6217. Loans for Urban Development -							
<i>03 Integrated Development of Small and Medium Towns -</i>							
800 Other Loans -							
Loans for Development of Small and Medium Towns	2,08.71	..	5.82	..	2,02.89	(-)5.82	..
Total -03	2,08.71	..	5.82	..	2,02.89	(-5.82)	..
<i>60 Other Urban Development Schemes -</i>							
800 Other Loans -							
(i) Loans to Municipalities, Municipal Corporations and other Local funds under Integrated Urban Development programmes	53.47	..	..	..	53.47	..	..
(ii) Loans to Municipalities, Municipal Corporations and other Local funds for other purposes.	66,12.45	..	..	..	66,12.45	..	..
(iii) Loans to Improvement Trusts for Development Projects	1,24.82	..	..	..	1,24.82	..	..
(iv) Loans to Local Bodies of erstwhile PEPSU	34.93	..	..	..	34.93	..	..
(v) Loans to bigger town for Urban Community Development Programmes	29.43	..	..	..	29.43	..	..
Total (800)	68,55.10	..	..	..	68,55.10	..	..
Total -60	68,55.10	..	..	..	68,55.10	..	..
Total (6217)	70,63.81	..	5.82	..	70,57.99	(-5.82)	..
Total (iii) Water Supply, Sanitation, Housing and Urban Development	1,47,65.15	..	6.23	..	1,47,58.92	(-6.23)	0.09

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8

(₹ in lakh)

F. Loans and Advances - contd.

(a) Loans for Social Services - contd.

(iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities -

6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities -

01 Welfare of Scheduled Castes -

800 Other Loans -

Loans with balance not exceeding ₹ 25 lakh in each case

Total -01

Total (6225)

Total (iv) Welfare of Scheduled Castes,

Scheduled Tribes, Other

Backward Classes and Minorities

(v) Social Welfare and Nutrition -

6235. Loans for Social Security and Welfare -

01 Rehabilitation -

140 Rehabilitation of repatriates from other countries

202 Other rehabilitation Schemes

800 Other Loans -

Interest-free loans to Punjab Defence and Security Relief

Fund - Amalgamated Fund for the welfare of Ex-

Servicemen.

Total -01

02 Social Welfare -

800 Other Loans -

(i) Loans to uprooted persons from war affected areas

	2.20	..	0.06	..	2.14	(-)0.06	..
	2.20	..	0.06	..	2.14	(-0.06)	..
	2.20	..	0.06	..	2.14	(-0.06)	..
	2.20	..	0.06	..	2.14	(-0.06)	..
<hr/>							
	0.19	..	..	..	0.19	..	..
	15.04	..	..	..	15.04	..	..
	1.00	..	..	..	1.00	..	..
	16.23	..	..	..	16.23	..	..
<hr/>							
	0.52	..	..	..	0.52	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(a) Loans for Social Services - contd.							
(v) Social Welfare and Nutrition - contd.							
6235. Loans for Social Security and Welfare -							
<i>02 Social Welfare -</i>							
800 Other Loans -	0.06	..	..	..	0.06	..	..
(ii) Loans with balance not exceeding ₹ 25 lakh in each case							
Total (800)	0.58	..	..	..	0.58	..	..
Total -02	0.58	..	..	..	0.58	..	..
<i>60 Other Social Security and Welfare Programmes -</i>							
800 Other Loans -	1.61	..	..	..	1.61	..	..
Loans with balance not exceeding ₹ 25 lakh in each case							
Total -60	1.61	..	..	..	1.61	..	..
Total (6235)	18.42	..	..	..	18.42	..	..
6245. Loans for Relief on account of Natural							
Calamities -							
<i>01 Draught -</i>							
800 Loans with balance not exceeding ₹ 25 lakh in each case	0.17	..	..	..	0.17	..	..
Total -01	0.17	..	..	..	0.17	..	..
Total (6245)	0.17	..	..	..	0.17	..	..
Total (v) Social Welfare and Nutrition	18.59	..	..	..	18.59	..	..
(vi) Others -							
6250. Loans for other Social Services -							
<i>60 Others -</i>							
195 Loans to Labour Co-operatives	3.23	..	1.16	..	2.07	(-)1.16	..
201 Labour -	0.09	..	..	..	0.09	..	..
Loans with balance not exceeding ₹ 25 lakh in each case							
Total -60	3.32	..	1.16	..	2.16	(-)1.16	..
Total (6250)	3.32	..	1.16	..	2.16	(-)1.16	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8

(₹ in lakh)

F. Loans and Advances - contd.							
(a) Loans for Social Services - conold.							
(vi) Others - conold.							
Total (vi) Others	3.32		1.16		2.16	(-)1.16	
Total (a) Loans for Social Services	1,48,89.98		7.45		1,48,82.53	(-)7.45	0.09
(b) Loans for Economic Services -							
(i) Agriculture and Allied Activities -							
6401. Loans for Crop Husbandry -							
103 Seeds -							
Loans under intensive cultivation	8.53				8.53		
107 Plant Protection -							
(i) Loans for aerial spraying of crops	32.29				32.29		
(ii) Loans for ground spraying of crops	97.56				97.56		
Total (107)	1,29.85				1,29.85		
190 Loans to Public Sector and other undertakings -							
Loans to Punjab State Agro-Industries for purchase and distribution of fertilizers, seeds and inputs etc.	41.61				41.61		
800 Other Loans -							
(i) Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Limited	3,83.70		7.57		3,76.13	(-)7.57	1.33
(ii) Loans for purchase of debentures of Punjab State Co- operative Agricultural Development Bank Limited for purchase of Tractors and Agricultural implements	3,36.33				3,36.33		0.59
(iii) Loans for grape cultivation and construction of breweries	79.04				79.04		
(iv) Loans for ordinary debentures for ARDC/NABARD Schemes in Agriculture	1,27.50				1,27.50		

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	1	2	3	4	5	6	7	8
Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited	
	2	3	4	5	6	7	8	
(₹ in lakh)								
F. Loans and Advances - contd.								
(b) Loans for Economic Services - contd.								
(i) Agriculture and Allied Activities - contd.								
6401. Loans for Crop Husbandry -								
800 Other Loans -								
(v) Grant of loans for fruit plantation debentures support to Horticulture	25.00	..	..	..	25.00	..	..
(vi) Loan assistance to Punjab Agro Industries Corporation Limited	11,99.90	..	..	..	11,99.90	..	..
(vii) Loans for purchase of debentures floated by the Punjab State Co-operative Agricultural Development Bank Limited under ARDC schemes for agriculture development	2,06.67	..	6.95	..	1,99.72	(-)6.95	..	
(viii) Scheme for Cool Chain Infrastructure with NABARD Assistance	20,00.00	..	..	..	20,00.00	..	..
(ix) Assistance to PAGREXCO for Exports	2,00.00	..	..	..	2,00.00	..	..
(x) State Government contribution in the purchase of Debentures of (S.A.D.B.) State Co-operative Agriculture Development Bank (NABARD) Scheme	86.94	..	..	..	86.94	..	..
(xi) Scheme for Loan to Punjab Agro Juices Limited to Settle off its loan	30,00.00	..	..	..	30,00.00	..	..
(xii) Loans with balance not exceeding ₹ 25 lakh in each case	6.69	..	..	..	6.69	..	..
Total (800)	76,51.77	..	14.52	..	76,37.25	(-)14.52	1.92	
Total (6401)	78,31.76	..	14.52	..	78,17.24	(-)14.52	1.92	

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6402. Loans for Soil and Water Conservation -							
102 Soil Conservation -							
(i) Advances for Soil and Water Management including Reservation, Irrigation, Levelling of Land and Field	2,80.60	..	15.53	..	2,65.07	(-)15.53	8.27
(ii) Advances for Soil and Water Conservation on Water Shed basis in Kandi Non-Project Areas (General)	59.83	..	0.11	..	59.72	(-)0.11	0.59
(iii) Advances for Water Harvesting Technology in Ecologically Handicapped Areas	39.25	..	..	..	39.25	..	..
(iv) Scheme for removal of sand from the Agricultural Land damaged during floods in 1988	15.85	-15.85	..	..	..	(-)15.85	..
(v) Support to Ordinary and Special debentures for Agriculture Department	8.23	-8.23	..	..	..	(-)8.23	..
(vi) Scheme for additional Central Assistance for Water Harvesting Structure	1,68.20	-1,68.20	..	..	..	(-)1,68.20	..
(vii) Restoring the capacity of Existing Water Harvesting Structure and Construction of New Water Harvesting Structure	1,74.98	-1,74.98	..	..	..	(-)1,74.98	..
(viii) Micro Irrigation (NABARD-RIDF)	4,66.68	-4,66.68	..	..	..	(-)4,66.68	..
Total (102)	12,13.62	-8,33.94 *	15.64	..	3,64.04	(-)8,49.58	8.86
800 Other Loans -							
(i) Loans to Punjab Water Resources Management and Development Corporation Limited	2,64,65.53	..	..	..	2,64,65.53	..	..
(ii) Loans for installation of pumping-seis/tube wells	2,62.19	..	..	..	2,62.19	..	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	13.60	..	..	..	13.60	..	..
Total (800)	2,67,41.32	..	..	..	2,67,41.32	..	..
Total (6402)	2,79,54.94	-8,33.94	15.64	..	2,71,05.36	(-),8,49.58	8.86

* Loan amounting to ₹ 8,33.94 lakh has been transferred to Revenue Expenditure (Major Head 2402).

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6403. Loans for Animal Husbandry -							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab State Poultry Development Corporation	24.86				24.86		
Total (6403)	24.86				24.86		
6404. Loans for Dairy Development -							
195 Loans to Co-operatives -							
Loans to Dairy Co-operative	10.87				10.87		
Total (6404)	10.87				10.87		
6406. Loans for Forestry and Wild Life -							
104 Forestry -							
Loans with balance not exceeding ₹ 25 lakh in each case	3.80				3.80		
800 Other Loans -							
Loans for purchase of debentures floated by Punjab State							
Co-operative Agricultural Development Bank Limited	18.68				18.68		
under various ARDC/NABARD schemes.							
Total (6406)	22.48				22.48		
6408. Loans for Food Storage and Warehousing -							
<i>01 Food -</i>							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Civil Supplies Corporation for	12,34,03.76	6,14,94.00			18,48,97.76	(-)6,14,94.00	
procurement and supply of essential commodities							
(ii) Loan to Food Procuring Agencies against the Legacy	2,99,19,96.43		26,40.05		2,98,93,56.38	(-)26,40.05	
amount in the Food Procurement							
Total -01	3,11,54,00.19	6,14,94.00	26,40.05		3,17,42,54.14	(+)5,88,53.95	
Total (6408)	3,11,54,00.19	6,14,94.00	26,40.05		3,17,42,54.14	(+)5,88,53.95	

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6416. Loans to Agricultural Financial Institutions -							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab Agro Industries Corporation	2.33	..	..	..	2.33	..	..
(ii) Loans to Punjab Land Development and Reclamation Corporation	12.97	..	..	..	12.97	..	..
Total (190)	15.30	..	..	..	15.30	..	..
Total (6416)	15.30	..	..	..	15.30	..	..
6425. Loans for Co-operation -							
107 Loans to Credit Co-operatives -							
(i) Loans to Agricultural Stabilization Fund	82.89	..	-0.50 a	..	83.39	(+0.50)	8.41
(ii) Loan assistance to Co-operative Societies Credit Institution in Co-operative under Developed States to meet the non-credit cover	2,70.44	..	16.51	..	2,53.93	(-)16.51	..
(iii) Assistance as share capital and loan for Integrated Co-operative Development Project (including preparation of project report)	29.23	..	-0.20 a	..	29.43	(+0.20)	..
(iv) Loans with balance not exceeding ₹ 25 lakh in each case	23.25	..	..	..	23.25	..	0.52
Total (107)	4,05.81	..	15.81	..	3,90.00	(-)15.81	8.93
108 Loans to other Co-operatives -							
(i) Loans to Co-operative Sugar Mills	5,83,76.60	..	-0.91 a	..	5,83,77.51	(+0.91)	..
(ii) Loans to Sugar Co-operatives for payment to Cane Growers	5,08,55.74	1,15,65.79	..	..	6,24,21.53	(+),1,15,65.79	..
(iii) Loans with balance not exceeding ₹ 25 lakh in each case	14.26	..	0.46	..	13.80	(-)0.46	..
Total (108)	10,92,46.60	1,15,65.79	-0.45 a	..	12,08,12.84	(+),1,15,66.24	..

a Prior period adjustment as a result of reconciliation.

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017 2	Disbursement during the year 3	Repayment during the year 4	Write off of irrecoverable loans and advances 5	Balance on 31 March 2018 (2+3)-(4+5) 6	Net Increase (+)/ Decrease (-) during the year 7	Interest credited 8
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(i) Agriculture and Allied Activities - contd.							
6425. Loans for Co-operation -							
190 Loans to Public Sector and other Undertakings -							
(i) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase of cotton	2,23.14	..	..	..	2,23.14	..	..
(ii) Loans to Punjab State Co-operative Supply and Marketing Federation for setting up of processing units	1,86.27	..	..	..	1,86.27	..	..
(iii) Loans to Co-operative Sugar Mills for installation and modernisation of Co-operative Sugar Mills	40.25	..	..	..	40.25	..	..
(iv) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers	6,29.04	..	..	..	6,29.04	..	..
(v) Loans with balance not exceeding ₹ 25 lakh in each case	11.24	..	..	..	11.24	..	..
Total (190)	10,89.94	..	..	..	10,89.94	..	..
Total (6425)	11,07,42.35	1,15,65.79	15.36	..	12,22,92.78	1,15,50.43	8.93
Total (i) Agriculture and Allied Activities	3,26,20,02.75	7,22,25.85	26,85.57	..	3,33,15,43.03	6,95,40.28	19.71
(ii) Rural Development -							
6515. Loans for other Rural Development Programmes -							
101 Panchayati Raj -	..	..	..	..	..	..	..
Loans to Panchayati Raj Institutions for revenue earning schemes	55.78	..	7.76	..	48.02	(-)7.76	0.68

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(ii) Rural Development - contd.							
6515. Loans for other Rural Development Programmes -							
102 Community Development -							
(i) Loans under Community Development Project	1,04.34	..	..	..	1,04.34	..	..
(ii) Loans under National Extension Service Programme	90.52	..	..	..	90.52	..	..
Total (102)	1,94.86	..	..	..	1,94.86	..	..
Total (6515)	2,50.64	..	7.76	..	2,42.88	(-7.76)	0.68
Total (ii) Rural Development	2,50.64	..	7.76	..	2,42.88	(-7.76)	0.68
(iii) Special Areas Programmes -							
6575. Loans for other Special Areas Programmes -							
<i>60 Others -</i>							
102 Soil and Water Conservation -							
Soil Conservation	44.30	..	..	..	44.30	..	..
Total -60	44.30	..	..	..	44.30	..	..
Total (6575)	44.30	..	..	..	44.30	..	..
Total (iii) Special Areas Programmes	44.30	..	..	..	44.30	..	..
(iv) Irrigation and Flood Control -							
6705. Loans for Command Area Development -							
190 Loans to Public Sector and other Undertakings -							
Loans to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	2,50,57.52	..	..	..	2,50,57.52	..	..
Total (6705)	2,50,57.52	..	..	..	2,50,57.52	..	..
Total (iv) Irrigation and Flood Control	2,50,57.52	..	..	..	2,50,57.52	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(v) Energy -							
6801. Loans for Power Projects -							
201 Hydel Generation -							
Loans to Punjab State Power Corporation Limited for Ranjit Sagar Dam	11,24.09	..	..	..	11,24.09	..	..
202 Thermal Power Generation -							
(i) Loans to Punjab State Power Corporation Limited for Guru Nanak Thermal Plant Bathinda	32,58.29	..	..	..	32,58.29	..	..
(ii) Loans to Punjab State Power Corporation Limited for Guru Nanak Thermal Plant Bathinda (Extension Unit III)	1,89,11.90	..	..	..	1,89,11.90	..	..
(iii) Loans to Punjab State Ropar Thermal Project Stage-II	29,12.00	..	..	..	29,12.00	..	..
(iv) Modification/Renovation of Guru Nanak Thermal Plant Bathinda	18,37.83	..	..	..	18,37.83	..	..
(v) Loans to Punjab State Power Corporation Limited for Rice Straw Thermal Plant	15,85.00	..	..	..	15,85.00	..	..
(vi) Loans to Punjab State Power Corporation Limited for Ropar Thermal Project Stage - III	3,25,00.00	..	..	..	3,25,00.00	..	..
(vii) Loans to Punjab State Power Corporation Limited for Ropar Thermal Project Stage-I	1,49,84.50	..	..	..	1,49,84.50	..	..
Total (202)	7,59,89.52	..	..	..	7,59,89.52	..	..
203 Diesel/Gas Power Generation -							
Loans to Punjab State Power Corporation Limited for purchase of Diesel Sets	3,03.05	..	1,84.03	..	1,19.02	(-)1,84.03	..
205 Transmission and Distribution -							
Loans for Ropar Thermal Plant	1,52.50	..	..	..	1,52.50	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - contd.							
(v) Energy - contd.							
6801. Loans for Power Projects -							
800 Other Loans to Punjab State Power Corporation Limited -							
(i) Other Loans	4,47.24	..	4,47.24	..	..	(-)4,47.24	..
(ii) Loans to Punjab State Power Corporation Limited for implementation of the Ujwal Discom Assurance Yojana (UDAY)	1,56,28,26.00	..	..	..	1,56,28,26.00	..	13,06,94.82
Total (800)	1,56,32,73.24	..	4,47.24	..	1,56,28,26.00	(-)4,47.24	13,06,94.82
Total (6801)	1,64,08,42.40	..	6,31.27	..	1,64,02,11.13	(-)6,31.27	13,11,25.88 *
Total (v) Energy	1,64,08,42.40	..	6,31.27	..	1,64,02,11.13	(-)6,31.27	13,11,25.88
(vi) Industry and Minerals -							
6851. Loans for Village and Small Industries -							
101 Industrial Estates -							
Loans with balance not exceeding ₹ 25 lakh in each case	-0.35	..	..	..	-0.35 a	..	..
102 Small Scale Industries -							
Loans to Punjab State Hosiery and Knitwear Development Corporation Limited for OTS	-53.09	..	3.35	..	-56.44 a	(-)3.35	..
107 Sericulture Industries	-9.56	..	..	..	-9.56 a	..	..
Total (6851)	-63.00	..	3.35	..	-66.35	(-)3.35	..
6855. Loans for Fertilizer Industries -							
190 Loans to Public Sector and other Undertakings	2.34	..	..	..	2.34	..	..
Total (6855)	2.34	..	..	..	2.34	..	..

* Includes an amount of ₹ 4,31.06 lakh, Principal amount of which has not been confirmed/ reconciled by the State Government.

a Minus balance is under investigation.

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

Head of Account	1	2	3	4	5	6	7	8
Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited	
	2	3	4	5	6	7	8	
(₹ in lakh)								
F. Loans and Advances - contd.								
(b) Loans for Economic Services - contd.								
(vi) Industry and Minerals - contd.								
6858. Loans for Engineering Industries -								
03 <i>Transport Equipment Industries -</i>								
190 Loans to Public Sector and other Undertakings -	3.18	..	..	..	3.18	..	..	..
Total -03	3.18	..	..	..	3.18	..	..	..
Total (6858)	3.18	..	..	..	3.18	..	..	..
6859. Loans for Telecommunication and Electronic Industries -								
01 <i>Telecommunications -</i>								
190 Loans to Public Sector and other Undertakings -								
Loans to Punjab Information and Communication Technology Corporation Limited, Chandigarh	80.73	..	..	..	80.73	..	..	..
Total -01	80.73	..	..	..	80.73	..	..	..
Total (6859)	80.73	..	..	..	80.73	..	..	..
6860. Loans for Consumer Industries -								
01 <i>Textiles -</i>								
190 Loans to Public Sector and other Undertakings	40.60	..	..	..	40.60	..	..	..
Total -01	40.60	..	..	..	40.60	..	..	..
04 <i>Sugar -</i>								
101 Loans to Co-operative Sugar Mills	27.04	..	..	..	27.04	..	..	..
Total -04	27.04	..	..	..	27.04	..	..	..
Total (6860)	67.64	..	..	..	67.64	..	..	..
6885. Other Loans to Industries and Minerals -								
01 <i>Loans to Industrial Financial Institutions -</i>								
190 Loans to Public Sector and other Undertakings -								
(i) Loans to Punjab State Industrial Development Corporation for various schemes	2,50.00	..	..	..	2,50.00	..	..	..

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.

1	2	3	4	5	6	7	8
Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
(₹ in lakh)							
F. Loans and Advances - contd.							
(b) Loans for Economic Services - conold.							
(vi) Industry and Minerals - conold.							
6885. Other Loans to Industries and Minerals -							
<i>01 Loans to Industrial Financial Institutions -</i>							
190 Loans to Public Sector and other Undertakings -							
(ii) Loans to Punjab Financial Corporation	12,39.34	..	..	..	12,39.34	..	..
Total (190)	14,89.34	..	..	..	14,89.34	..	..
Total -01	14,89.34	..	..	..	14,89.34	..	..
Total (6885)	14,89.34	..	..	..	14,89.34	..	..
Total (vi) Industry and Minerals	15,80.23	..	3.35	..	15,76.88	(-3.35)	..
(vii) Transport -							
7055. Loans for Road Transport -							
190 Loans to Public Sector and other Undertakings -							
Loans to PEPSU Road Transport Corporation	23,75.00	..	..	..	23,75.00	..	..
Total (7055)	23,75.00	..	..	..	23,75.00	..	..
Total (vii) Transport	23,75.00	..	..	..	23,75.00	..	..
(viii) General Economic Services -							
7465. Loans for General Financial and Trading Institutions -							
101 General Financial Institutions -							
Loans to Punjab Export Corporation Limited	6.00	..	..	..	6.00	..	..
Total (7465)	6.00	..	..	..	6.00	..	..
7475. Loans for other General Economic Services -							
800 Other Loans -							
Loans to students for training of commercial pilots	0.06	..	..	..	0.06	..	..
Total (7475)	0.06	..	..	..	0.06	..	..
Total (viii) General Economic Services	6.06	..	..	..	6.06	..	..
Total (b) Loans for Economic Services	4,93,21,58.90	7,22,25.85	33,27.95	..	5,00,10,56.80	(+)6,88,97.90	13,11,46.27

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - contd.

Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - conclud.

Head of Account	Balance on 1 April 2017	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2018 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
1	2	3	4	5	6	7	8
(₹ in lakh)							
F. Loans and Advances - conclud.							
(c) Loans to Government Servants -							
7610. Loans to Government Servants etc. -							
201 House Building Advances	8,85.89	..	1,95.77	..	6,90.12	(-)1,95.77	27,91.53
202 Advances for Purchase of Motor Conveyance	13.04	..	2.20	..	10.84	(-)2.20	3.04
800 Other Advances	2,89.45	37,78.43	37,74.28	..	2,93.60	(+)4.15	0.18
Total (7610)	11,88.38	37,78.43	39,72.25	..	9,94.56	(-)1,93.82	27,94.75
Total (c) Loans to Government Servants	11,88.38	37,78.43	39,72.25	..	9,94.56	(-)1,93.82	27,94.75
Total -F. Loans and Advances	4,94,82,37.26	7,60,04.28	73,07.65	..	5,01,69,33.89	(+)6,86,96.63	13,39,41.11

Note: Loans and Advances are subject to confirmation by the State Government.

18. DETAILED STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT - conclud.

Section 2 : Repayments in arrears from Other Loanee Entities : 'Nil'

Additional Disclosures

Fresh Loans and Advances given during the year:

Loanee Entity	Number of Loans	Total Amount of Loans	Rate of Interest (per cent)	Moratorium Period if any (Year) (a)
1	2	3	4	5
		(₹ in lakh)		
Punjab State Civil Supplies Corporation Limited (PUNSUP)	2	80,94.00	(a)	
Punjab Agro Foodgrains Corporation Limited (PAFC)	1	73,83.00	(a)	
Punjab State Co-operative Supply and Marketing Federation Limited (Markfed)	1	89,71.00	(a)	
Punjab Grains Procurement Corporation Limited (PUNGRAIN)	2	2,60,22.00	(a)	
Punjab State Warehousing Corporation	1	1,10,24.00	(a)	
Punjab State Federation of Co-operative Sugar Mills Limited (SUGARFED)	6	1,15,65.79	(a)	
Total	13	7,30,59.79		

(a) Information not given by the State Government (June 2018).

Note 1. Cases of Loans having been sanctioned as Loan in Perpetuity : 'Nil'

2. Loans for which terms and conditions of repayment are yet to be settled: The information regarding Loans for which terms and conditions are yet to be settled has not been supplied by the State Government (June 2018).

3. Fresh Loans and Advances given during the year to the loanee entities from whom repayments of earlier loans are in arrears:

Name of the Loanee Entity	Loans Disbursed during the Current year			Amount of arrears as on 31 March 2018 (a)			Earliest period to which Arrears relate (a)	Reasons for Disbursement during the Current year (a)
	Rate of Interest	Principal	Interest	Principal	Interest	Total		
1	2	3	4	5	6	7	8	
				(₹ in lakh)				
Punjab State Civil Supplies Corporation Limited (PUNSUP)	(a)	80,94.00						To square up
Punjab State Co-operative Supply and Marketing Federation Limited (Markfed)	(a)	89,71.00						the gap in Cash
Punjab Grains Procurement Corporation Limited (PUNGRAIN)	(a)	2,60,22.00						Credit Limit for
								KMS 2016-17
								outstandings
Total				4,30,87.00				

(a) Information not provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Details of Investment upto 2017-18 (1)

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11

(₹ in lakh)

I. Statutory Corporations/ Boards -

Working Corporations/ Boards -

1.	Punjab State Warehousing Corporation, Chandigarh	Upto 1989-90	Equity Shares			3,91.71	a	..	..	Accumulated loss upto 2015-16 was ₹ 9,97,16.00 lakh. Accounts from 2016-17 are awaited (June 2018).
2.	Punjab Financial Corporation, Chandigarh	Upto 1999-2000	Share Capital	2931290	100	29,31.29		72.58	..	Accumulated loss upto 2016-17 was ₹ 2,65,63.23 lakh. Accounts for 2017-18 are awaited (June 2018).
3.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 2016-17	Share Capital			75,74.16	b	..	..	Accumulated loss upto 2016-17 was ₹ 14,49.09 lakh. Accounts for 2017-18 are awaited (June 2018).
4.	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 2016-17				16,56.00	c	..	..	..

a As per Audit Report : ₹4,00.00 lakh. Difference of ₹ 8.29 lakh is on account of (1) transfer of ₹ 8.04 lakh to Government of Haryana (As per Re-organisation Act, 1966), (2) ₹ 0.25 lakh is under reconciliation.

b As per Audit Report : ₹ 61,58.24 lakh. Difference of ₹ 14,15.92 lakh is under reconciliation.

c As per Audit Report : ₹ 18,56.00 lakh. Difference of ₹ 2,00.00 lakh is on account of Margin Money being treated as Investment.

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (I) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
I. Statutory Corporations/ Boards - contd.										
Working Corporations/ Boards - contd.										
5	PEPSU Road Transport Corporation, Patiala	Upto 1993-94 2014-15 2016-17	Working Capital Equity shares Share Capital			87,07.19 25,00.00 1,42,98.13 <u>2,55,05.32</u> 3,80,58.48				Accumulated loss upto 2015-16 was ₹ 3,88,95.94 lakh. Accounts from 2016-17 are awaited (June 2018).
	Total				a					
Total-Working Statutory Corporations/Boards										
Non-Working Corporations/ Boards -										
1.	Mandi-Kullu Road Transport Corporation, Mandi	Upto 1965-66	Working Capital			17.54				..
2.	Punjab State Women and Child Welfare Corporation, Chandigarh	1993-94	Working Capital			3,51.00				..
3.	Punjab State Ex-Servicemen Corporation, Chandigarh	1991-92	Share Capital			2,05.97				..
4.	Punjab Water Supply and Sewerage Board, Chandigarh	1985-86	Equity Capital			3,25.00				..
	Total-Non-Working Statutory Corporations/ Boards					8,99.51				..
	Total-Statutory Corporations/ Boards					3,89,57.99				..
II. Government Companies- Working Companies-										
1.	Punjab Agro Industries Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares			46,23.18				.. Accumulated profit upto 2016-17 was ₹ 4,97.80 lakh. Accounts for 2017-18 are awaited (June 2018).
2.	Punjab State Forest Development Corporation Limited, Chandigarh	1985-86	Share Capital	25000	100	25.00	100.00	25.00		.. Accumulated profit upto 2016-17 was ₹ 54,14.15 lakh. Accounts for 2017-18 are awaited (June 2018).

a As per Audit Report : ₹ 3,07,08.37 lakh. Difference of ₹ 52,03.05 lakh is under reconciliation.

b As per Audit Report : ₹ 45,46.36 lakh. Difference of ₹ 76.82 lakh is under reconciliation.

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
II. Government Companies - contd.										
Working Companies - contd.										
3.	Punjab State Grains Procurement Corporation Limited, Chandigarh	Upto 2006-07	Share Capital			1,05.00				.. Accumulated loss upto 2015-16 was ₹ 30,46,10.62 lakh. Accounts from 2016-17 are awaited (June 2018).
4.	Punjab State Seeds Corporation Limited, Chandigarh	Upto 1987-88	Equity/ Preference Shares	370000	100	3,70.00	a	32.61		.. Accumulated profit upto 2014-15 was ₹ 11,47.65 lakh. Accounts from 2015-16 are awaited (June 2018).
5.	Punjab Water Resources Management and Development Corporation Limited, Chandigarh	Upto 1992-93 1993-94 to 1998-99 2000-01 to 2005-06 2006-07 to 2007-08	Equity Shares Ditto Ditto Share Capital	500000*	1000 1000 1000 1000	50,46.45 57,95.75 50,15.74 48,32.48				Accumulated loss upto 2016-17 was ₹ 1,57,13.82 lakh. Accounts for 2017-18 are awaited. (June 2018).
Total						2,06,90.42	b			
6.	Punjab State Industrial Development Corporation Limited, Chandigarh	1991-92	Equity Shares	782150	1000	78,21.50				.. Accumulated loss upto 2016-17 was ₹ 7,00,97.85 lakh. Accounts for 2017-18 are awaited (June 2018).
7.	Punjab Small Industries and Export Corporation Limited, Chandigarh	2005-06	Equity Shares		100	4,76.66	c	2,49.29		.. Accumulated profit upto 2016-17 was ₹ 2,43,91.33 lakh. Accounts for 2017-18 are awaited (June 2018).
8.	Punjab State Power Corporation Limited, Patiala	Upto 2010-11	Share Capital			27,72,79.00	d			.. Accumulated loss upto 2016-17 was ₹ 60,36,36.22 lakh. Accounts for 2017-18 are awaited (June 2018).

a As per Audit Report : ₹ 4,51.00 lakh. Difference of ₹ 81.00 lakh is under reconciliation.

b As per Audit Report : ₹ 3,97,97.00 lakh. Difference of ₹ 1,91,06.58 lakh is under reconciliation.

c As per Audit Report : ₹ 49,85.82 lakh. Difference of ₹ 45,09.16 lakh is under reconciliation.

d As per Audit Report : ₹ 60,81,47.43 lakh. Difference of ₹ 33,08,68.43 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (I) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
II. Government Companies - contd.										
Working Companies - contd.										
9	Punjab Information and Communication Technology Corporation Limited, Chandigarh	1997-98	Equity Shares	192268	1000	19,22.68	100.00	..	..	Accumulated profit upto 2016-17 was ₹ 26,82.36 lakh. Accounts for 2017-18 are awaited (June 2018).
10	Punjab State Bus Stand Management Company Limited, Chandigarh	2006-07	Equity Shares	5615000	100	56,15.00	100.00	..	..	Accumulated profit upto 2012-13 was ₹ 6,02.40 lakh. Accounts from 2013-14 are awaited (June 2018).
11	Punjab State Civil Supplies Corporation Limited, Chandigarh	1981-82	Share Capital	373000	100	3,73.00	100.00	..	..	Accumulated loss upto 2015-16 was ₹ 15,32,78.71 lakh. Accounts from 2016-17 are awaited (June 2018).
12	Punjab State Container and Warehousing Corporation Limited, Chandigarh	Upto 1998-99	Share Capital			25,00.00		1,25.00	..	Accumulated profit upto 2015-16 was ₹ 1,13,73.02 lakh. Accounts from 2016-17 are awaited (June 2018).
13	Punjab State Tourism Development Corporation Limited, Chandigarh	Upto 2004-05 2016-17	Equity Capital Share Capital	253689*	100	2,52.88 2,87.42			..	Accumulated profit upto 2013-14 was ₹ 14,71.83 lakh. Accounts from 2014-15 are awaited (June 2018).
Total										
14	National Projects Construction Corporation Limited, New Delhi	Upto 1959-90	Equity Shares	548	1000	5.48	0.34	0.12	..	..
Total - Working Companies						32,23,47.22		4,32.02	..	..

a As per Audit Report : ₹ 6,66.11 lakh. Difference of ₹ 1,25.81 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										

II. Government Companies - contd.

Non-Working Companies -

1.	Punjab Land Development and Reclamation Corporation Limited, Chandigarh	Upto 1980-81	Equity Shares	145000	100	1,45.00	100.00	..	..	Accumulated profit upto 1994-95 was ₹ 65.37 lakh. The Company stands closed w.e.f. 30.11.2003. Accounts from 1995-96 are in arrears (June 2018).
2.	Punjab Poultry Development Corporation Limited, Chandigarh	Upto 2016-17	Share Capital	275000*	100	2,87.53	100.00	..	..	Accumulated loss upto 2013-14 was ₹ 9,40.69 lakh. Accounts from 2014-15 are awaited (June 2018).
3.	Punjab Film and News Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares	151340	100	1,51.34	100.00	..	..	Accumulated loss upto 2004-05 was ₹ 1,88.79 lakh. Accounts from 2005-06 are awaited (June 2018).
4.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1988-89	Equity Shares	36300	1000	3,63.00	100.00	..	..	Accumulated loss upto 2016-17 was ₹ 9,58.46 lakh. Accounts for 2017-18 are awaited (June 2018).
5.	Punjab State Hosiery and Knitwear Development Corporation Limited, Chandigarh	Upto 1992-93	Equity Shares	39070	1000	3,90.70	100.00	..	..	Accumulated loss upto 2005-06 was ₹ 16,83.58 lakh. Accounts from 2006-07 are awaited (June 2018).
6.	Punjab State Leather Development Corporation, Chandigarh	Upto 1989-90	Equity Shares	341900	100	3,41.90	100.00	..	..	Accumulated loss upto 2005-06 was ₹ 8,05.00 lakh. Accounts from 2006-07 are awaited (June 2018).

a As per Audit Report : ₹ 3,09.00 lakh. Difference of ₹ 21.47 lakh is under reconciliation.

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (I) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks	
			Type	Number of shares	Face value of each share (₹)						
1	2	3	4	5	6	7	8	9	10	11	
(₹ in lakh)											
II. Government Companies - conclud.											
Non-Working Companies - conclud.											
7.	Punjab Export Corporation Limited, Chandigarh	Upto 1977-78	Equity Shares	9398*	100	19.40	100.00	..	..	Accumulated loss upto 1977-78 was ₹ 27.21 lakh. The company was attached with PSIEC administratively. However, the company stands wound up and record is stated to be with the liquidator (June 2018).
8.	Punjab State Irons Limited, Chandigarh	1965-66	Equity Shares	400*	100	16.52	100.00	..	..	A sum of ₹ 16.52 lakh has been advanced by the State Government as equity capital pending allotment of shares (June 2018).
9.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1991-92	Equity Capital	493630*	100	6,69.45	100.00	..	..	..
10.	Agricultural Financial Institution - Regional Rural Banks	Upto 1998-99	Share Capital			3,46.06		..	..	..
Total - Non-Working Companies						27,30.90					
Total - Government Companies						32,50,78.12		4,32.02			
III. Joint Stock Companies-											
1.	Punjab Seamless Tubes Mills Limited, Chandigarh	Upto 1964-65	Ordinary Shares	2000	10	0.20		..	..	..
2.	Associated Cement Company Limited	Upto 1969-70	Ordinary Shares	1311	100	1.31		9.60	..	..

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
III. Joint Stock Companies - contd.										
3.	Dholpur Glass Works Limited, Dholpur	Investment made by the former Princely States of PEPSU. Year of investment has not been intimated by the Government	Ordinary Shares	5000	10	0.50	..	..	Under liquidation since 1 June 1969.	
4.	Shri Uday Bhan Industry Limited, Dholpur	Investment made by the former Princely States of PEPSU. Year of investment has not been intimated by the Government	Preference Shares	1000	100	1.00			Under voluntary liquidation since 2 December 1956.	
			Ordinary Shares	10000	10	1.00				
			Deferred Shares	15000	10	1.50				
						3.50	a			
						0.14				
5.	Dalmia Cement (Bharat) Limited, Madras	Ditto	Preference Shares	1371	10	0.44				
			Ordinary Shares	3434*	10	0.44				
						0.58		1.18		
6.	Shri Krishna Rajindra Mills Limited, Mysore	Ditto	Equity Shares	110*	50	0.10	b			
7.	Mysore Paper Mills Limited, Bangalore	Ditto	Equity Shares	110*	10	0.04				

a Includes investment of ₹ 0.61 lakh made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

b Investment made from the balance in "8229-Development and Welfare Funds-200 Other Development and Welfare Funds".

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Face value of each share (₹)	Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares							
1	2	3	4	5	6	7	8	9	10	11	
(₹ in lakh)											
III. Joint Stock Companies - contd.											
8.	Bhagyanpura Sugar Mills Limited, Dhuri	1954-55	6% Preference Shares	7600	25	1.90	19.33			..	
			Ordinary Shares	81000	10	8.10	19.68				
			Ditto	100000	10	10.00	19.68				
	Total			6600	100	20.00					
9.	Ballarpur Paper and Straw Board Mills Limited, Calcutta	1957-58	7% 2nd Preference Shares			6.60	0.48			..	
10.	Usha Spinning and Weaving Mills Limited, Faridabad	Upto 1965-66	9.3% Preference Shares	8000	100	8.00	10.00			..	
			Equity Shares	120000	10	12.00					
	Total			23985	100	20.00					
11	Bharat Steel Tubes Limited, (Ganaur), New Delhi	Upto 1964-65	9.3% Preference Shares			23.99	18.00			..	
			Equity Shares	307900	10	30.78	11.04				
	Total					54.77					
12.	Usha Forging and Stamping Limited, New Delhi	1964-65	9.3% Preference Shares	2707	100	2.71	10.60			..	
			Equity Shares	15800	10	1.58					
	Total			3250	100	4.29	19.77			..	
13.	Sikands Limited, New Delhi	1964-65	9.5% Preference Shares	4620	100	3.25	28.05			..	
			Equity Shares			4.62					
	Total					7.87				..	

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
III. Joint Stock Companies - conclud.										
14	Oriental Spun Pipe Company Limited, New Delhi	1965-66	9.27% Preference Shares	9995	100	10.00	35.08	..	..	..
15	National Textile Corporation, (Delhi, Punjab and Rajasthan) Limited, New Delhi	1978-79	Share Capital			9.74		..	..	..
Total-Joint Stock Companies						1,39.50		10.78	..	..
IV Co-operative Banks and Societies-										
1.	Primary Agriculture Co-operative Credit Societies (5083)	Upto 1998-99	Share Capital			2,05.29		0.15	..	₹ 6.19 lakh retired during the year.
2.	Punjab State Co-operative Agricultural Development Bank Limited, Chandigarh	Upto 2000-01	Share Capital		1000	40.90	0.72	..	..	..
3.	Central Co-operative Bank (15)	Upto 1998-99	Share Capital			12,79.88	a			
		2013-14				30,00.00				
		2014-15				80,00.00				
		2017-18				87,00.00				
Total						2,09,79.88		0.73	..	..
4.	Primary Agricultural Development Bank (44)	Upto 1995-96	Share Capital			91.93		..	..	..
5.	Punjab State Federation of House Building Societies Limited, (HOUSEFED)	Upto 1994-95	Share Capital	903600	100	9,03.60	23.00	..	..	..
6.	Co-operative Labour and Construction Societies (113)	Upto 2002-03 2015-16	Ordinary Shares Share Capital			19.82 30.00				₹ 0.03 lakh retired during the year.
Total						49.82		..	..	..
a Includes investments of ₹ 0.55 lakh made from the balance in "8229- Development and Welfare Funds-200 Other Development and Welfare Funds".										

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (I) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies - contd.										
7.	Joint Farming Co-operative Societies (281)	Upto 1975-76	Ordinary Shares			2.47		..	..	..
8.	Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh	Upto 2002-03	Ordinary Shares			13,31.16	72.84	..	..	₹ 0.40 lakh retired during the year.
9.	Co-operative Warehousing Marketing and Marketing - cum - Processing Societies (500)	Upto 1999-00	Ordinary Shares			11,16.67		0.08	..	₹ 0.55 lakh retired during the year.
10.	Co-operative Poultry Marketing Societies (19)	Upto 1977-78	Share Capital			1.98		..	..	..
11	Kot Kapura Co-operative Spinning Mills Limited, Sandhwan (District Faridkot)	Upto 1992-93	Share Capital	92050	500	4,60.25	90.00	..	..	..
12.	Abohar Co-operative Spinning Mills	Upto 1994-95	Share Capital	157264*	500	8,26.36	95.30	..	..	..
13.	Mansa Co-operative Spinning Mills Limited, Mansa	Upto 1991-92	Share Capital	139790	500	6,98.95	94.16	..	..	..
14.	Malout Co-operative Spinning Mills Limited, Malout	Upto 1991-92	Share Capital	130261*	500	7,12.23	96.92	..	..	..
15.	Barnala Co-operative Spinning Mills Limited, Barnala	Upto 1994-95	Share Capital	152124*	500	8,00.66		..	..	..

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies - contd.										
16.	Goindwal Co-operative Spinning Mills Limited, Goindwal	Upto 1991-92	Share Capital	113834	500	5,69.17	..	..	..	..
17.	Nakodar Co-operative Cotton Waste Spinning Mills Limited, Nakodar	Upto 1983-84	Share Capital	4004	500	20.02	..	..	..	..
18.	Punjab Co-operative Spinning Mills Federation Limited, Chandigarh	Upto 1995-96	Share Capital	64220*	1000	5,01.20	..	..	..	..
19.	The Bathinda Integrated Co-operative Ginning and Spinning Mills Limited, Bathinda	Upto 1991-92	Share Capital		100	13,27.50	..	..	..	..
20.	Milk Producers' Co-operative Societies (998) including Punjab State Milk Producers' Federation Limited, (MILKFED- Punjab)	Upto 1983-84	Share Capital	529467*	1000	14,12.63	Variable Percentage	..	..	₹ 0.03 lakh retired during the year.
21.	Bhogpur Co-operative Sugar Mills Limited, Bhogpur	Upto 1987-88 2015-16 2016-17 2017-18	Ordinary Shares Share Capital Share Capital	125500*	100	1,24.50 55,92.63 51,31.45 17,35.00 1,25,83.58	73.00	..	..	..
22.	Morinda Co-operative Sugar Mills Limited, Morinda	Upto 1990-91	Ordinary Shares	1000	500	5.00	38.01	..	..	..
23.	Nawanshahar Co-operative Sugar Mills Limited, Nawanshahar	Upto 1992-93	Ditto Ordinary Shares	139370 8500*	100 500	1,39.37 1,44.37 3,68.30	17.23	..	..	..
24.	Patiala Co-operative Sugar Mills, Rakhra	Upto 1990-91	Ordinary Shares			3,45.43	..	..	..	..
25.	Fazilka Co-operative Sugar Mills	Upto 1993-94	Ordinary Shares	74502	500	3,72.51	87.09	..	..	..
	Total		Ditto	48250	100	48.25 4,20.76	..	..	..	..

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of Govt. investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies - contd.										
26	Tarn Taran Co-operative Sugar Mills Limited, Sheron	Upto 1990-91	Ordinary Shares	96587	500	4,82.94	86.03	..	..	..
27.	The Budhewal Co-operative Sugar Mills Limited, Budhewal	Upto 1987-88	Ordinary Shares	89600	500	4,38.00				₹ 5.00 lakh retired during the year.
	Total	1990-91	Ditto	1187	500	5.93	48.98			
						4,43.93				
28.	Punjab Co-operative Sugar Mills Federation Limited.	Upto 1991-92	Ordinary Shares	12399	1000	1,23.99	4.03			..
	Total	1992-93	Ditto	64390	100	64.39	100.00			
						1,88.38				
29.	Nakodar Co-operative Sugar Mills, Nakodar	Upto 1992-93	Ordinary Shares	89600		11,43.10	83.97	..	..	..
30.	Jagraon Co-operative Sugar Mills, Jagraon	Upto 1990-91	Ordinary Shares			10,65.16		..	..	..
31.	Faridkot Co-operative Sugar Mills, Faridkot	Upto 1990-91	Ordinary Shares			11,31.88		..	..	..
32.	Ajnala Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares			10,99.38		..	..	..
33.	Budhladha Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares			10,61.70		..	..	..
34.	Gurdaspur Co-operative Sugar Mills Limited	Upto 1987-88	Ordinary Shares			1,15.00		..	..	..
35.	Zira Co-operative Sugar Mills Limited	1987-88	Ordinary Shares			1,23.00		..	..	..
36.	Dasuya Co-operative Sugar Mills Limited	1991-92	Ordinary Shares			1,92.47		..	..	..
37	Patran Co-operative Sugar Mills Limited	1991-92	Ordinary Shares			3,25.78		..	..	..

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - contd.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend but declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
IV. Co-operative Banks and Societies - contd.										
38.	Amlah Co-operative Sugar Mills and Allied Industry Limited	1991-92	Ordinary Shares			3,25.78		..	..	..
39.	Industrial Co-operative Federations and Societies (485)	1995-96	Ordinary Shares			1,85.60		..	..	..
40.	The Punjab State Handloom Weavers' Apex Co-operative Societies (WEAYCO)	Upto 1994-95 2003-04	Share Capital Share Capital			7,01.14 22.75	42.59	..	..	₹ 0.08 lakh retired during the year.
Total						<u>7,23.89</u>		..	..	..
41.	Co-operative Consumers' Stores (State Scheme) (16)	Upto 1990-91	Ordinary Shares			5.95		..	..	..
42.	Co-operative Consumers' Stores (35)	Upto 1987-88	Ordinary Shares			47.75		..	..	..
43.	Agriculture Co-operative Services Societies (16)	Upto 1990-91	Ordinary Shares			0.08		..	..	..
44.	Punjab State Federation of Consumers Co-operative Wholesale Societies Limited, Chandigarh (CONSTOFED)	Upto 1994-95	Ordinary Shares	25221*	500	1,16.02		..	..	..
45.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	Ordinary Shares	86	5000	4.30		..	..	..
46.	Co-operative Tube well Irrigation Societies (6)	1975-76	Ordinary Shares			0.40		..	..	₹ 0.18 lakh retired during the year.
47.	Co-operative Cold Stores (5)	Upto 1987-88	Ordinary Shares			6.10		..	..	..
48.	Women T/C Societies	1995-96	Ordinary Shares			0.64		..	..	..
49.	Punjab State Industrial Federation	1995-96	Ordinary Shares			2.00		..	..	..
50.	Punjab State Co-operative Development Federation (PUNCOFED)	Upto 1995-96	Share Capital			24.65		..	..	..

* Status of exact number of shares has not been provided by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - contd.

Section-1: Details of Investment upto 2017-18 (1) - conclud.

Sr. No.	Name of concern	Year (s) of investment	Details of investment			Amount invested	Percentage of investment to the total paid-up capital	Dividend received and credited to Govt. Account during the year	Dividend declared but not credited to Govt. Account	Remarks
			Type	Number of shares	Face value of each share (₹)					
1	2	3	4	5	6	7	8	9	10	11

(₹ in lakh)

IV. Co-operative Banks and Societies - conclud.

51.	The Punjab State Co-operative Bank, Chandigarh	1993-94	Share Capital		20.00		0.85	..	..
Total-Co-operative Banks and Societies (a)						5,47,50.99		1.81		
Total						41,89,26.60		4,44.61		

Note: (1) Blank space represents that the information has not been provided by the State Government.

(2) Allocation for investment to the successor States shown in the Statement is yet to be finalised.

(3) Investments are subject to reconciliation with the investment data as per Statement No. 16.

(a) Number of entities shown in bracket against each concern has not been confirmed by the State Government (June 2018).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT - conclud.
Section-2: Major and Minor Head-wise details of investment during the year 2017-18

(Includes only those cases in which the figures do not tally with those appearing in Statement No. 16)

Sr. No. of Statement No.19	Head of Account	Investment at the end of previous year	Investment during the year	Disinvestment during the year	Investment at the end of the year	Remarks
1	2	3	4	5	6	7

(₹ in lakh)

NIL

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans etc. raised by Statutory Corporations/Boards, Government Companies, Local Bodies, Co-operative Banks and Societies during the year and sums guaranteed outstanding on 31 March 2018 in various sectors are shown below :

Class (No. of Guarantees) (a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee/Commission Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
1 Banks and Financial Institutions -										
State Financial Corporations -										
(i)	2,12,22.35	1,95,91.65	16,30.70	69.00	..	..	2,11,53.35	..	..	..
(ii)	..	24,92.94	92.03	..	..	..	25,84.97	..	..	..
(iii)	..	6,06,46.50	..	3,65.00	1,75.00	15,23.00	6,01,06.50	26,63.00	..	..
(iv)	..	69,36.20	4,00.00	6,96.63	..	..	66,39.57	..	..	..
Total - State Financial Corporations	2,12,22.35	8,96,67.29	21,22.73	11,30.63	1,75.00	15,23.00	9,04,84.39	26,63.00	..	..
Total - Banks and Financial Institutions	2,12,22.35	8,96,67.29	21,22.73	11,30.63	1,75.00	15,23.00	9,04,84.39	26,63.00	..	..
2 Cash Credit Facility -										
Others -										
(i)	..	12,00.00	..	..	..	..	12,00.00	11.72	11.72	..
(ii)	1,25,00.00	1,11,37.00	..	20.00	..	..	1,11,17.00	..	..	..
(iii)	5,50,00.00	3,94,51.00	1,13,99.00	..	..	..	5,08,50.00	..	..	..
(iv)	..	67,64.00	..	12,05.00	..	..	55,59.00	..	..	..
Total - Others	6,75,00.00	5,85,52.00	1,13,99.00	12,25.00	..	..	6,87,26.00	11.72	11.72	..
Total - Cash Credit Facility	6,75,00.00	5,85,52.00	1,13,99.00	12,25.00	..	..	6,87,26.00	11.72	11.72	..

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - contd.

Class (No. of Guarantees) (a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee/Commission Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
(₹ in lakh)										
3	Working Capital to Companies, Corporations and Co-operative Societies and Banks -									
a	Power -									
(i)	..	75,38,35.00	15,79,00.00	10,11,09.00	..	..	81,06,26.00	24,53.59	24,00.00 (a)	..
(ii)	15,17,67.00	9,80,73.00	5,00,00.00	2,41,85.00	..	..	12,38,88.00	4,23.73	4,23.73	..
Total - Power	15,17,67.00	85,19,08.00	20,79,00.00	12,52,94.00	..	..	93,45,14.00	28,77.32	28,23.73	..
b	Co-operatives -									
(i)	1,10,16,50.00	23,68,63.00	2,86,52.00	5,09,79.32	..	..	21,45,35.68	..	..	..
(ii)	..	1,35,30.00	..	43.00	..	..	1,34,87.00	..	..	..
(iii)	..	12,49.40	..	12,49.40	..	..	..	..	..	..
Total - Co-operatives	1,10,16,50.00	25,16,42.40	2,86,52.00	5,22,71.72	..	..	22,80,22.68	..	..	..
c	Others -									
(i)	4,65,00.00	20,90,40.00	2,68,43.00	4,66,80.00	..	..	18,92,03.00	2,08,92.00	..	..
(ii)	3,00,00.00	3,67,30.00	33,00.00	2,32,30.00	..	..	1,68,00.00	6,64.00	..	..
(iii)	..	9,57.00	..	..	..	..	9,57.00	..	..	..
(iv)	..	39,63,86.96	..	..	..	..	39,63,86.96	..	..	..
(v)	..	14,13,48.88	24,92.00	3,18,42.00	..	..	11,19,98.88	..	..	..

a Notional Adjustment of ₹ 24,00,00 lakh.

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - contd.

Class (No. of Guarantees) (a)	Maximum amount guaranteed during the year	Outstanding at the beginning of the year	Addition during the year	Deletion (other than invoked) during the year	Invoked during the year		Outstanding at the end of the year	Guarantee/Commission Fee		Other material details
					Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
Working Capital to Companies, Corporations and Co-operative Societies and Banks - conold.										
c										
(vi)	..	2,97,03.00	..	56,69.00	..	..	2,40,34.00	..	..	..
(vii)	..	23.00	4.00	..	..	..	27.00	6,22.32	..	..
(viii)	27,13.00	17,30.00	..	11,68.00	..	..	5,62.00	..	..	..
Total - Others	7,92,13.00	81,59,18.84	3,26,39.00	10,85,89.00	..	..	73,99,68.84	2,21,78.32	..	..
Total - Working Capital to Companies, Corporations and Co-operative Societies and Banks	1,33,26,30.00	1,91,94,69.24	26,91,91.00	28,61,54.72	..	..	1,90,25,05.52	2,50,55.64	28,23.73	..
Total	1,42,13,52.35	2,06,76,88.53	28,27,12.73	28,85,10.35	1,75.00	15,23.00	2,06,17,15.91	2,77,30.36	28,35.45	..

Note:

Data Source: State Government

(a) Partial information given by the State Government.

(b) Opening Balance differs from previous year's Closing Balance [Sr. No. 1(iv) and 2 (iv)]. Issue has been referred to the State Government.

20. DETAILED STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT - conclud.

EXPLANATORY NOTE

1 Guarantee Redemption Fund : The State Government has set up Guarantee Redemption Fund but no amount has been transferred to the Fund during 2017-18.

The State Government has passed Punjab Fiscal Responsibility and Budget Management Act 2003, it provides that the State Government shall cap outstanding guarantees on long term debt to eighty per cent of revenue receipts of the previous year, guarantees on short term debt to be given only for working capital or food credit in which case this must be fully backed by physical stocks.

In consideration of the guarantees given by the Government, the Government charges guarantee fee from the Public Sector Undertakings, Co-operatives institutions at the following rates:

Sr.No.	Rate of Guarantee Fee charged on Loan Amount	Currency of the Loan (Principal and Interest)
1	2	3
1	0.50 per cent	1 Year
2	1.00 per cent	3 Years
3	2.00 per cent	More than 3 Years

In the case of Punjab State Civil Supplies Corporation Limited, Chandigarh, Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh, Punjab State Warehousing Corporation, Punjab Agro Food grains Corporation Limited and Punjab State Grains Procurement Corporation Limited, the Guarantee Fee is charged at the rate of 0.125 per cent on procurement of food grains only. This Guarantee Fee is, however, not recoverable in the case of co-operative concessional finance provided by the Reserve Bank of India, Bonds issued by the Punjab Financial Corporation and loans raised by the Punjab State Power Corporation Limited from the Rural Electrification Corporation. The total amount of Guarantee Fee received by the Government during the year was ₹ 28,35.45 lakh.

2 Details of Guarantees invoked:

Guarantees of ₹ 16,98.00 lakh pertaining to Punjab State Industrial Development Corporation were invoked and Guarantees of ₹ 1,75.00 lakh were discharged by the Corporation during the year.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part II - Contingency Fund						
8000 Contingency Fund -						
201 Appropriations from the Consolidated Fund	Cr. 25,00.00	..	..	Cr. 25,00.00	..	..
Total (8000)	Cr. 25,00.00	..	..	Cr. 25,00.00	..	..
Total - Part II - Contingency Fund	Cr. 25,00.00	..	..	Cr. 25,00.00	..	..
Part III - Public Account						
I. Small Savings, Provident Funds, etc. -						
(b) State Provident Funds -						
8009 State Provident Fund -						
<i>01 Civil -</i>						
101 General Provident Funds	Cr. 1,98,87,99.53	34,30,10.75 a	23,58,19.77	Cr. 2,09,59,90.51	(+10,71,90.98	(+5.39
102 Contributory Provident Fund	Cr. 1,55,13.29	22,31.28 b	0.21	Cr. 1,77,44.36	(+22,31.07	(+14.38
104 All India Services Provident Fund	Cr. 34,84.51	6,63.69 c	3,58.96	Cr. 37,89.24	(+3,04.73	(+8.75
Total - 01	Cr. 2,00,77,97.33	34,59,05.72	23,61,78.94	Cr. 2,11,75,24.11	(+10,97,26.78	(+5.47
Total (8009)	Cr. 2,00,77,97.33	34,59,05.72	23,61,78.94	Cr. 2,11,75,24.11	(+10,97,26.78	(+5.47
Total (b) State Provident Funds	Cr. 2,00,77,97.33	34,59,05.72	23,61,78.94	Cr. 2,11,75,24.11	(+10,97,26.78	(+5.47
(c) Other Accounts -						
8011 Insurance and Pension Funds -						
106 Other Insurance and Pension Funds	Cr. 22.70	..	..	Cr. 22.70	..	..
107 State Government Employees' Group Insurance Scheme	Cr. 5,25,32.60	62,93.17 d	33,99.66	Cr. 5,54,26.11	(+28,93.51	(+5.51
Total (8011)	Cr. 5,25,55.30	62,93.17	33,99.66	Cr. 5,54,48.81	(+28,93.51	(+5.51
Total (c) Other Accounts	Cr. 5,25,55.30	62,93.17	33,99.66	Cr. 5,54,48.81	(+28,93.51	(+5.51
Total - I. Small Savings, Provident Funds, etc.	Cr. 2,06,03,52.63	35,21,98.89	23,95,78.60	Cr. 2,17,29,72.92	(+11,26,20.29	(+5.47
a Includes ₹ 15,49,43.65 lakh on account of book adjustment representing Interest on General Provident Funds in respect of all Government Employees except Officers of All India Services.						
b Includes ₹ 12,43.90 lakh on account of book adjustment representing Interest on Contributory Provident Fund.						
c Includes ₹ 2,74.91 lakh on account of book adjustment representing Interest on All India Services Provident Fund.						
d Includes ₹ 47,98.16 lakh on account of book adjustment representing Interest on Group Insurance Scheme of State Government Employees.						

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
J. Reserve Funds -						
(a) Reserve Funds bearing Interest -						
8115 Depreciation/Renewal Reserve Funds -						
103 Depreciation Reserve Funds - Government Commercial Departments and Undertakings	Cr. 1,08,45.09	6,86.45 a	..	Cr. 1,15,31.54	(+)6,86.45	(+)6.33
104 Depreciation Reserve Funds - Government Non-Commercial Departments and Undertakings	Cr. 19,74.12	1,45.08 b	..	Cr. 21,19.20	(+)1,45.08	(+)7.35
Total (8115)	Cr. 1,28,19.21	8,31.53	..	Cr. 1,36,50.74	(+)8,31.53	(+)6.49
8121 General and Other Reserve Funds -						
101 General and Other Reserve Funds of Government Commercial Departments/Undertakings	Cr. 78.35	1,07.03 c	1,07.03	Cr. 78.35	..	..
122 State Disaster Response Fund	Cr. 47,40,41.77	7,20,56.78 d e	78,78.19 f	Cr. 53,82,20.36	(-)6,41,78.59	(-)13.54
Total (8121)	Cr. 47,41,20.12	7,21,63.81	79,85.22	Cr. 53,82,98.71	(+)6,41,78.59	(+)13.54
Total (a) Reserve Funds bearing Interest	Cr. 48,69,39.33	7,29,95.34	79,85.22	Cr. 55,19,49.45	(+)6,50,10.12	(+)13.35
(b) Reserve Funds not bearing Interest -						
8229 Development and Welfare Funds -						
200 Other Development and Welfare Funds Investment	Cr. 67.88	..	..	Cr. 67.88	..	..
Total (8229)	Cr. 67.88	..	..	Cr. 67.88	..	..
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
Total (8229)	Cr. 67.88	..	..	Cr. 67.88	..	..
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
a	Includes ₹ 6,51.31 lakh on account of book adjustment of Interest on Depreciation Reserve Funds.					
b	Includes ₹ 1,31.47 lakh on account of book adjustment of Interest charges of Depreciation Reserve Funds.					
c	Includes ₹ 0.99 lakh on account of book adjustment of Interest charges of General and Other Reserve Funds.					
d	Includes ₹ 4,05,23.46 lakh on account of book adjustment representing Interest on State Disaster Response Fund.					
e	Includes ₹ 2,71,28.67 lakh on account of book adjustment as contribution towards State Disaster Response Fund and ₹ 44,04.65 lakh as cash refunds.					
f	Represents book adjustment on account of recoupment of expenditure incurred on Natural Calamities.					

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on		Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)		Percentage Increase (+)/ Decrease (-)
	1 April 2017	2				3	4		5	6	7
1								
(₹ in lakh)								
Part III - Public Account - contd.								
J. Reserve Funds - concld.								
Total (b) Reserve Funds not bearing Interest								
	Gross	Cr. 67.88	..	..	Cr. 67.88	..	..	..
	Investment	Dr. 67.88	..	..	Dr. 67.88	..	..	..
Total J. Reserve Funds								
	Gross	Cr. 48,70,07.21	7,29,95.34	79,85.22	Cr. 55,20,17.33	(+)6,50,10.12	(+)13.35	
	Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
K. Deposits and Advances -								
(a) Deposits bearing Interest -								
8338 Deposits of Local Funds -								
101	Deposits of Municipal Corporations	Cr. 7.82	..	..	Cr. 7.82	..	..	..
104	Deposits of other Autonomous Bodies	Cr. 7.60	..	..	Cr. 7.60	..	..	..
	Total (8338)	Cr. 15.42	..	..	Cr. 15.42	..	..	..
8342 Other Deposits -								
103	Deposits of Government Companies, Corporations etc.	Cr. 1,45,00.00	..	..	Cr. 1,45,00.00	..	..	..
117	Defined Contribution Pension Scheme for Government Employees	Cr. 1,91,04.98	5,48,13.93 a	5,37,96.21	Cr. 2,01,22.70	(+)10,17.72	(+)5.33	
120	Miscellaneous Deposits	Cr. 4,12,31.21	67,22.54	..	Cr. 4,79,53.75	(+)67,22.54	(+)16.30	
	Total (8342)	Cr. 7,48,36.19	6,15,36.47	5,37,96.21	Cr. 8,25,76.45	(+)77,40.26	(+)10.34	
	Total (a) Deposits bearing Interest	Cr. 7,48,51.61	6,15,36.47	5,37,96.21	Cr. 8,25,91.87	(+)77,40.26	(+)10.34	
(b) Deposits not bearing Interest -								
8443 Civil Deposits -								
101	Revenue Deposits	Cr. 99,87.42	37,28.59 b	85,99.48	Cr. 51,16.53	(-)48,70.89	(-)48.77	
103	Security Deposits	Cr. 21,71.79	1,09,43.45 c	24,39.88	Cr. 1,06,75.36	(+)85,03.57	(+)391.55	
a	Represents ₹ 5,32,59.09 lakh as Employees Contribution and ₹ 15,54.84 lakh as interest paid by the State Government.							
b	Excludes ₹ 32,61.00 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.							
c	Excludes ₹ 2,15.17 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.							

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
K. Deposits and Advances - contd.						
(b) Deposits not bearing Interest - contd.						
8443 Civil Deposits -						
104 Civil Courts' Deposits	Cr. 4,83,81.78	8,28,32.84 a	8,21,63.57	Cr. 4,90,51.05	(+) 6,69.27	(+) 1.38
105 Criminal Courts' Deposits	Cr. 1,38.44	2,72.18 b	2,58.67	Cr. 1,51.95	(+) 13.51	(+) 9.76
106 Personal Deposits	Cr. 34,49.78	1,98,39.93 c	1,95,11.96	Cr. 37,77.75	(+) 3,27.97	(+) 9.51
108 Public Works Deposits	Cr. 13,58,71.81	12,62,38.04	14,67,90.29	Cr. 11,53,19.56	(-) 2,05,52.25	(-) 15.13
110 Deposits of Police Funds	Cr. 67.91	-44.94 d	..	Cr. 22.97	(-) 44.94	(-) 66.18
115 Deposits received by Government Commercial Undertakings	Cr. 1,64,87.95	..	..	Cr. 1,64,87.95	..	..
116 Deposits under various Central and State Acts	Cr. 2,00.26	10.49 e	0.67	Cr. 2,10.08	(+) 9.82	(+) 4.90
117 Deposits for work done for Public bodies or private individuals	Cr. 32.18	..	..	Cr. 32.18	..	..
121 Deposits in connection with Elections	Cr. 22,84.73	7,83.70 f	11.60	Cr. 30,56.83	(+) 7,72.10	(+) 33.79
123 Deposits of Educational Institutions	Cr. 27,09.96	2,87.77	3,93.76	Cr. 26,03.97	(-) 1,05.99	(-) 3.91
800 Other Deposits	Cr. 1,00,11.52	-2,87.52 g	..	Cr. 97,24.00	(-) 2,87.52	(-) 2.87
Total (8443)	Cr. 23,17,95.53	24,46,04.53	26,01,69.88	Cr. 21,62,30.18	(-)1,55,65.35	(-)6.72
a	Excludes ₹ 36,13.45 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
b	Excludes ₹ 7.13 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
c	Excludes ₹ 88.32 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
d	Minus amount is due to rectification of misclassification for the year 2015-16.					
e	Excludes ₹ 34.31 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
f	Excludes ₹ 61.82 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.					
g	Minus amount is due to exclusion of ₹ 2,93.42 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits against receipt of ₹ 5.90 lakh during the year.					

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
K. Deposits and Advances - conold.						
(b) Deposits not bearing Interest - conold.						
8448 Deposits of Local Funds -						
101 District Funds	Cr. 3.69	..	..	Cr. 3.69	..	..
102 Municipal Funds	Cr. 3.64	..	..	Cr. 3.64	..	..
109 Panchayat Bodies Funds	Cr. 3,40.24	3.09	..	Cr. 3,43.33	(+3.09)	(+0.91)
110 Education Funds	Cr. 3.40	..	..	Cr. 3.40	..	..
120 Other Funds	Cr. 52.84	..	..	Cr. 52.84	..	..
Total (8448)	Cr. 4,03.81	3.09	..	Cr. 4,06.90	(+3.09)	(+0.76)
8449 Other Deposits -						
103 Subventions from Central Road Fund	Cr. 2,08,44.97	50,65.00	1,51,87.38	Cr. 1,07,22.59	(-1,01,22.38)	(-48.56)
120 Miscellaneous Deposits	Cr. 3.09	..	..	Cr. 3.09	..	..
Total (8449)	Cr. 2,08,48.06	50,65.00	1,51,87.38	Cr. 1,07,25.68	(-1,01,22.38)	(-48.55)
Total (b) Deposits not bearing Interest	Cr. 25,30,47.40	24,96,72.62	27,53,57.26	Cr. 22,73,62.76	(-2,56,84.64)	(-10.15)
(c) Advances -						
8550 Civil Advances -						
101 Forest Advances	Dr. 41.69	..	..	Dr. 41.69	..	..
104 Other Advances	Dr. 0.78	..	..	Dr. 0.78	..	..
Total (8550)	Dr. 42.47	..	..	Dr. 42.47	..	..
Total (c) Advances	Dr. 42.47	..	..	Dr. 42.47	..	..
Total - K. Deposits and Advances	Cr. 32,78,56.54	31,12,09.09	32,91,53.47	Cr. 30,99,12.16	(-1,79,44.38)	(-5.47)

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on	Receipts	Disbursements	Balance on	Increase (+)/	Percentage
	1 April 2017	3	4	31 March 2018	Decrease (-)	Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
L. Suspense and Miscellaneous -						
(b) Suspense -						
8658 Suspense Accounts -						
101 Pay and Accounts Office Suspense	Dr. 31,97.95	18,24.28	52,45.36	Dr. 66,19.03	(+)34,21.08	(+)106.98
102 Suspense Account (Civil)	Dr. 29.59	98.41	87.57	Dr. 18.75	(-)10.84	(-)36.63
109 Reserve Bank Suspense - Headquarters	Cr. 59.90	0.03	64.26	Dr. 4.33	(-)64.23	(-)107.23
110 Reserve Bank Suspense - Central Accounts Office	Dr. 12,72.45	75,56.88	62,84.43	Dr. ..	..	..
112 Tax Deducted at Source (TDS) Suspense	Cr. 20,52.98	8,27,10.83	8,32,21.96	Cr. 15,41.85	(-)5,11.13	(-)24.90
123 All India Service Officers' Group Insurance Scheme	Cr. 12.66	3.80	2.88	Cr. 13.58	(+)0.92	(+)7.27
Total (8658)	Dr. 23,74.45	9,21,94.23	9,49,06.46	Dr. 50,86.68	(+)27,12.23	(+)114.23
Total (b) Suspense	Dr. 23,74.45	9,21,94.23	9,49,06.46	Dr. 50,86.68	(+)27,12.23	(+)114.23
(c) Other Accounts -						
8670 Cheques and Bills -						
103 Departmental Cheques	..	55,73.76	55,73.76	..	..	..
104 Treasury Cheques	..	3,86,32,22.76	3,86,32,22.76	..	..	..
Total (8670)	..	3,86,87,96.52	3,86,87,96.52	..	..	..
8671 Departmental Balances -						
101 Civil	Dr. 7,62,12.20	5,73,96.04	3,74,24.27	Dr. 5,62,40.43	(-)1,99,71.77	(-)26.21
Total (8671)	Dr. 7,62,12.20	5,73,96.04	3,74,24.27	Dr. 5,62,40.43	(-)1,99,71.77	(-)26.21
8672 Permanent Cash Imprest -						
101 Civil	Dr. 26.36	..	..	Dr. 26.36	..	..
Total (8672)	Dr. 26.36	..	..	Dr. 26.36	..	..

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
L. Suspense and Miscellaneous - conold.						
8673 Cash Balance Investment Account -						
101 Cash Balance Investment Account	Dr. 4.11	78,26,83.00	78,26,83.00	Dr. 4.11	..	..
Total (8673)	Dr. 4.11	78,26,83.00	78,26,83.00	Dr. 4.11	..	..
Total (c) Other Accounts	Dr. 7,62,42.67	4,70,88,75.56	4,68,89,03.79	Dr. 5,62,70.90	(-1,99,71.77)	(-26.19)
(d) Accounts with Governments of Foreign Countries -						
8679 Accounts with Government of other Countries -						
105 Pakistan	Dr. 65.81	..	..	Dr. 65.81	..	..
Total (8679)	Dr. 65.81	..	..	Dr. 65.81	..	..
Total (d) Accounts with Governments of Foreign Countries	Dr. 65.81	..	..	Dr. 65.81	..	..
Total - L. Suspense and Miscellaneous	Dr. 7,86,82.93	4,80,10,69.79	4,78,38,10.25	Dr. 6,14,23.39	(-1,72,59.54)	(-21.94)
M. Remittances -						
(a) Money Orders and Other Remittances -						
8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -						
102 Public Works Remittances	Dr. 1,38.30	60,27.28	58,98.81	Dr. 9.83	(-),28.47	(-)92.89
103 Forest Remittances	Dr. 0.38	48,59.51	48,58.36	Dr. -0.77	(-),1.15	(-)302.63
Total (8782)	Dr. 1,38.68	1,08,86.79	1,07,57.17	Dr. 9.06	(-),29.62	(-)93.47
Total (a) Money Orders and Other Remittances	Dr. 1,38.68	1,08,86.79	1,07,57.17	Dr. 9.06	(-),29.62	(-)93.47

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7

(₹ in lakh)

Part III - Public Account - contd.

M. Remittances - contd.

(b) Inter-Government Adjustment Accounts -

8793 Inter-State Suspense Account -

101 Accountant General (A&E), Andhra Pradesh	..	..	0.74	Dr. 0.74	(+0.74)	(+)100.00
102 Accountant General (A&E), Assam	..	..	1.37	Dr. 1.37	(+1.37)	(+)100.00
103 Accountant General (A&E), Bihar	..	..	21.95	Dr. 21.95	(+21.95)	(+)100.00
104 Accountant General (A&E), Gujrat	..	..	26.74	Dr. 26.74	(+26.74)	(+)100.00
107 Accountant General (A&E), Madhya Pradesh	..	..	31.71	Dr. 31.71	(+31.71)	(+)100.00
108 Accountant General (A&E), Tamilnadu	..	..	5.21	Dr. 5.21	(+5.21)	(+)100.00
109 Accountant General (A&E), Maharashtra	..	..	5.68	Dr. 5.68	(+5.68)	(+)100.00
110 Accountant General (A&E), Karnataka	..	..	3.05	Dr. 3.05	(+3.05)	(+)100.00
111 Accountant General (A&E), Nagaland	..	..	5.13	Dr. 5.13	(+5.13)	(+)100.00
112 Accountant General (A&E), Odisha	..	..	5.34	Dr. 5.34	(+5.34)	(+)100.00
114 Accountant General (A&E), Rajasthan	..	41.26	90.85	Dr. 49.59	(+49.59)	(+)100.00
115 Accountant General (A&E), Uttar Pradesh	..	0.27	56.23	Dr. 55.96	(+55.96)	(+)100.00
116 Accountant General (A&E), West Bengal	..	..	4.02	Dr. 4.02	(+4.02)	(+)100.00
118 Accountant General (A&E), Himachal Pradesh	..	..	4,65.30	Dr. 4,65.30	(+4,65.30)	(+)100.00
119 Accountant General (A&E), Manipur	..	..	4.04	Dr. 4.04	(+4.04)	(+)100.00
120 Accountant General (A&E), Tripura	..	..	0.81	Dr. 0.81	(+0.81)	(+)100.00
122 Accountant General (A&E), Arunachal Pradesh	..	..	17.21	Dr. 17.21	(+17.21)	(+)100.00
123 Accountant General (A&E), Goa	..	..	0.69	Dr. 0.69	(+0.69)	(+)100.00
124 Accountant General (A&E), Meghalaya	..	..	2.80	Dr. 2.80	(+2.80)	(+)100.00
125 Accountant General (A&E), Jammu and Kashmir	..	..	24.22	Dr. 24.22	(+24.22)	(+)100.00
127 Accountant General (A&E), Haryana	..	21.30	6,31.80	Dr. 6,10.50	(+6,10.50)	(+)100.00

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

Head of Account	Balance on 1 April 2017	Receipts	Disbursements	Balance on 31 March 2018	Increase (+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7

(₹ in lakh)

Part III - Public Account - conold.

M. Remittances - conold.

(b) Inter-Government Adjustment Accounts - conold.

8793 Inter-State Suspense Account -

129 Accountant General (A&E), Chhattisgarh	..	..	0.84	Dr. 0.84	(+)	100.00
130 Accountant General (A&E), Jharkhand	..	..	3.14	Dr. 3.14	(+)	100.00
131 Accountant General (A&E), Uttrakhand	..	..	1.48	Dr. 1.48	(+)	100.00
133 Accountant General (A&E), Mizoram	..	..	2.28	Dr. 2.28	(+)	100.00

Total (8793)

.. 62.83 14,12.63 Dr. 13,49.80 (+)13,49.80 (+)100.00

Total (b) Inter-Government Adjustment Accounts

.. 62.83 14,12.63 Dr. 13,49.80 (+)13,49.80 (+)100.00

Total - M. Remittances

Dr. 1,38.68 1,09,49.62 1,21,69.80 Dr. 13,58.86 (+)12,20.18 (+)879.85

Total - Part III - Public Account Receipts/ Disbursements

Cr. 2,79,63,94.77 5,54,84,22.73 5,37,26,97.34 Cr. 2,97,21,20.16 (+)17,57,25.39 (+)6.28

Investment

Dr. 67.88 Dr. 67.88

Total - Parts II and III - Receipts/ Disbursements

Cr. 2,79,88,94.77 5,54,84,22.73 5,37,26,97.34 Cr. 2,97,46,20.16 (+)17,57,25.39 (+)6.28

Investment

Dr. 67.88 Dr. 67.88

N. Cash Balance

8999 Cash Balance -

102 Deposits with Reserve Bank Cr. 3,67,84.25 7,99,43,13.96 8,02,36,03.16 Cr. 74,95.00 (-)2,92,89.20 (-)79.62

Total- (8999)

Cr. 3,67,84.25 7,99,43,13.96 8,02,36,03.16 Cr. 74,95.05 (-)2,92,89.20 (-)79.62

Total

Cr. 2,83,56,79.02 13,54,27,36.69 13,39,63,00.50 Cr. 2,98,21,15.21 (+)14,64,36.19 (+)5.16

Investment

Dr. 67.88 Dr. 67.88

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - contd.

ANNEXURE

Analysis of Suspense and Remittance Balances						
Sr. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2018		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance
		Dr.	Cr.			
1	2	3	4	5	6	7
		(₹ in lakh)				
1	8658 Suspense Accounts-					
	101 Pay and Accounts Office-Suspense-					
	(i) Ministry of Surface Transport, New Delhi	..	4,36.85	Work done by Public Works Divisions on behalf of Central Government.	2016-17	On settlement, Cash Balance will decrease.
	(ii) Central Pension Accounting Office, New Delhi	70,63.38	..	Pension payments made to Central Government Civil Pensioners.	2016-17	On settlement, Cash Balance will increase.
	(iii) Ministry of Home Affairs, New Delhi	..	0.33	Transactions on behalf of Central Government.	2016-17	On settlement, Cash Balance will decrease.
	(iv) Ministry of External Affairs, New Delhi	..	7.17	Transactions on behalf of Central Government.	2016-17	On settlement, Cash Balance will decrease.
	Total - 101	70,63.38	4,44.35			
	102 Suspense Account (Civil)-					
	(i) Account with Accountant General - A.G., (UT), Chandigarh	18.75	..	Transactions on behalf of U.T., Chandigarh.	2016-17	On settlement, Cash Balance will increase.
	Total - 102	18.75	..			
	109 Reserve Bank Suspense - Headquarters	4.33	..	Transactions in respect of Inward and Outward claims to be settled with Ministries/Departments.	2016-17	On settlement, Cash Balance will increase.
	112 Tax Deducted at Source (TDS) Suspense	..	15,41.85	Income Tax Deducted at Source payable to CBDT.	2016-17	On settlement, Cash Balance will decrease.
	123 All India Service Officer's Group Insurance Scheme	..	13.58	Adjustment of contributions on account of A.I.S. Group Insurance Scheme pending with Ministry of Home Affairs, New Delhi.	2014-15	On settlement, Cash Balance will decrease.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS - conclud.

ANNEXURE -conclud.

Analysis of Suspense and Remittance Balances									
Sr. No.	Head of Account Ministry/ Department with which pending	Balance as on 31 March 2018		Nature of transaction in brief	Earliest year from which pending	Impact of outstanding on cash balance			
		Dr.	Cr.						
1	2	3	4	5	6	7			
		(₹ in lakh)							
2	Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -								
	102 Public Works Remittances -								
	Remittances into treasuries	9.83	..	Difference between amount of receipt taken in account by Divisional authorities and acknowledged by treasuries.	Prior to 2005-06	No impact on Cash Balance.			
	Total - 102	9.83	..						
	103 Forest Remittances -								
	Remittances into treasuries	(-0.77	..	Outstanding minus debits due to amount of remittances acknowledged through treasury accounts, but not yet reflected in Divisional Accounts.	2006-07	No impact on Cash Balance.			
	Total - 103	(-0.77	..						
3	Inter-State Suspense Account -	13,49.80	..	Inter-State Pension claims	2017-18	On settlement, Cash Balance will increase.			

22. DETAILED STATEMENT ON INVESTMENTS OF EARMARKED BALANCES

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2018			Balance as on 1 April 2017		
	Cash	Investment	Total	Cash	Investment	Total
	2	3	4	5	6	7
1						
(₹ in lakh)						
J. Reserve Funds-						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds-						
103 Depreciation Reserve Funds - Government Commercial Departments and Undertakings	1,15,31.54	..	1,15,31.54	1,08,45.09	..	1,08,45.09
104 Depreciation Reserve Funds - Government Non-Commercial Departments and Undertakings	21,19.20	..	21,19.20	19,74.12	..	19,74.12
Total (8115)	1,36,50.74	..	1,36,50.74	1,28,19.21	..	1,28,19.21
8121 General and Other Reserve Funds-						
101 General and other Reserve Funds of Government Commercial Departments/Undertakings	78.35	..	78.35	78.35	..	78.35
122 State Disaster Response Fund	53,82,20.36	..	53,82,20.36	47,40,41.77	..	47,40,41.77
Total (8121)	53,82,98.71	..	53,82,98.71	47,41,20.12	..	47,41,20.12
Total (a) Reserve Funds bearing Interest	55,19,49.45	..	55,19,49.45	48,69,39.33	..	48,69,39.33
(b) Reserve Funds not bearing Interest-						
8229 Development and Welfare Funds-						
200 Other Development and Welfare Funds-						
Fund for Development Schemes	..	67.88	67.88	..	67.88	67.88
Total (200)	..	67.88	67.88	..	67.88	67.88
Total (8229)	..	67.88	67.88	..	67.88	67.88
Total (b) Reserve Funds not bearing Interest	..	67.88	67.88	..	67.88	67.88
Total - J. Reserve Funds	55,19,49.45	67.88	55,20,17.33	48,69,39.33	67.88	48,70,07.21

Arrangement for amortisation: Government has constituted Consolidated Sinking Fund for loans raised by it in the open market. However, there was no balance in the fund at the commencement and at the end of 2017-18 (page no. 22 of Statement No.6 in Volume-I).

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY

(Figures in italics represent charged expenditure)

Department	Head of Account	Actuals							
		2017-18		2016-17		2016-17		2016-17	
		Charged	Voted	Total	Charged	Voted	Total	Total	
1	2	3	4	5	6	7	8		
								(₹ in lakh)	
	Parliament/State/Union Territory Legislatures	28.78	32,48.46	32,77.24	36.94	28,56.60	28,93.54		
2012	President, Vice-President/ Governor, Administrator of Union Territories	6,32.68	..	6,32.68	5,53.33	..	5,53.33		
2013	Council of Ministers	..	14,26.73	14,26.73	..	14,36.29	14,36.29		
2051	Public Service Commission	5,61.41	2,07.73	7,69.14	5,35.07	1,83.59	7,18.66		
2052	Secretariat - General Services	..	1,42,00.42	1,42,00.42	..	1,29,02.78	1,29,02.78		
2053	District Administration	..	2,56,94.28	2,56,94.28	..	2,31,20.76	2,31,20.76		
2070	Other Administrative Services	..	15,79.82	15,79.82	..	12,67.31	12,67.31		
2075	Miscellaneous General Services	..	2,09.41	2,09.41	..	1,78.12	1,78.12		
2251	Secretariat - Social Services	..	25,83.50	25,83.50	..	22,95.42	22,95.42		
2235	Social Security and Welfare	..	9,28.56	9,28.56	..	8,73.14	8,73.14		
3451	Secretariat - Economic Services	..	7,41.27	7,41.27	..	6,08.00	6,08.00		
	Total	12,22.87	5,08,20.18	5,20,43.05	11,25.34	4,57,22.01	4,68,47.35		
2014	Administration of Justice	1,23,20.09	3,90,39.39	5,13,59.48	1,04,76.62	3,56,72.02	4,61,48.64		
2055	Police	..	50,31,49.26	50,31,49.26	..	45,07,69.34	45,07,69.34		
2056	Jails	..	1,27,98.35	1,27,98.35	..	1,19,26.84	1,19,26.84		
2070	Other Administrative Services	..	34,50.79	34,50.79	..	31,88.55	31,88.55		
2075	Miscellaneous General Services	..	62.53	62.53	..	61.32	61.32		
2235	Social Security and Welfare	..	49.65	49.65	..	58.24	58.24		
2250	Other Social Services	..	62.52	62.52	..	55.45	55.45		
	Total	1,23,20.09	55,86,12.49	57,09,32.58	1,04,76.62	50,17,31.76	51,22,08.38		
2062	Vigilance	28.44	43,13.22	43,41.66	7.03	39,02.23	39,09.26		
	Total	28.44	43,13.22	43,41.66	7.03	39,02.23	39,09.26		

(a) During 2016-17, amount was included under Major Head 2070.

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

(Figures in italics represent charged expenditure)

Department	Head of Account	Actuals							
		2017-18				2016-17			
		Charged	Voted	Total	Charged	Total	Voted	Total	
1	2	3	4	5	6	7	8		
								(₹ in lakh)	
Election	2015 Elections	..	15,90.48	15,90.48	..	16,09.39	16,09.39		
	Total	..	15,90.48	15,90.48	..	16,09.39	16,09.39		
Revenue, Rehabilitation and Disaster Management	2029 Land Revenue	..	2,06,50.21	2,06,50.21	..	2,00,40.06	2,00,40.06		
	Total	..	2,06,50.21	2,06,50.21	..	2,00,40.06	2,00,40.06		
Excise and Taxation	2039 State Excise	..	35,45.84	35,45.84	..	32,48.02	32,48.02		
	2040 Taxes on Sales, Trade etc.	..	1,22,82.87	1,22,82.87	..	1,09,87.50	1,09,87.50		
	Total	..	1,58,28.71	1,58,28.71	..	1,42,35.52	1,42,35.52		
Finance	2047 Other Fiscal Services	..	1,82.29	1,82.29	..	1,59.69	1,59.69		
	2054 Treasury and Accounts Administration	..	50,28.75	50,28.75	..	49,48.14	49,48.14		
Information Technology	3451 Secretariat - Economic Services	..	90.75	90.75	..	1,15.45	1,15.45		
	Total	..	53,01.78	53,01.78	..	52,23.28	52,23.28		
Printing and Stationery	2052 Secretariat - General Services	..	1,50.54	1,50.54	..	1,52.55	1,52.55		
	Total	..	1,50.54	1,50.54	..	1,52.55	1,52.55		
Education	2058 Stationery and Printing	..	19,93.72	19,93.72	..	20,19.48	20,19.48		
	Total	..	19,93.72	19,93.72	..	20,19.48	20,19.48		
Technical Education and Industrial Training	2202 General Education	..	68,82,00.08	68,82,00.08	..	61,79,14.66	61,79,14.66		
	Total	..	68,82,00.08	68,82,00.08	..	61,79,14.66	61,79,14.66		
Technical Education and Industrial Training	2203 Technical Education	..	96,20.41	96,20.41	..	88,39.69	88,39.69		
	Total	..	96,20.41	96,20.41	..	88,39.69	88,39.69		

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

(Figures in italics represent charged expenditure)

Department	Head of Account	Actuals							
		2017-18				2016-17			
		Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7	8		
(₹ in lakh)									
Sports	2204 Sports and Youth Services	..	43,91.21	43,91.21	..	39,33.57	39,33.57	39,33.57	39,33.57
	Total	..	43,91.21	43,91.21	..	39,33.57	39,33.57	39,33.57	39,33.57
Health and Family Affairs	2210 Medical and Public Health	..	16,74,04.42	16,74,04.42	..	15,83,46.97	15,83,46.97	15,83,46.97	15,83,46.97
	2211 Family Welfare	..	2,12,47.38	2,12,47.38	..	1,96,77.87	1,96,77.87	1,96,77.87	1,96,77.87
Total		..	18,86,51.80	18,86,51.80	..	17,80,24.84	17,80,24.84	17,80,24.84	17,80,24.84
Tourism and Cultural Affairs	2205 Art and Culture	..	12,19.37	12,19.37	..	12,11.17	12,11.17	12,11.17	12,11.17
	3452 Tourism	..	1,14.77	1,14.77	..	1,12.20	1,12.20	1,12.20	1,12.20
Total		..	13,34.14	13,34.14	..	13,23.37	13,23.37	13,23.37	13,23.37
Water Supply and Sanitation	2215 Water Supply and Sanitation	..	3,70,53.84	3,70,53.84	..	3,41,64.57	3,41,64.57	3,41,64.57	3,41,64.57
	Total	..	3,70,53.84	3,70,53.84	..	3,41,64.57	3,41,64.57	3,41,64.57	3,41,64.57
Welfare of Scheduled Castes and Backward Classes	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	..	28,17.30	28,17.30	..	28,87.43	28,87.43	28,87.43	28,87.43
	Total	..	28,17.30	28,17.30	..	28,87.43	28,87.43	28,87.43	28,87.43
Housing and Urban Development	2217 Urban Development	..	28,51.70	28,51.70	..	27,29.14	27,29.14	27,29.14	27,29.14
	Total	..	28,51.70	28,51.70	..	27,29.14	27,29.14	27,29.14	27,29.14
Information and Public Relation	2220 Information and Publicity	..	20,22.06	20,22.06	..	19,20.12	19,20.12	19,20.12	19,20.12
	Total	..	20,22.06	20,22.06	..	19,20.12	19,20.12	19,20.12	19,20.12
Employment Generation and Training	2230 Labour, Employment and Skill Development	..	1,79,84.15	1,79,84.15	..	1,62,03.56	1,62,03.56	1,62,03.56	1,62,03.56
	Total	..	1,79,84.15	1,79,84.15	..	1,62,03.56	1,62,03.56	1,62,03.56	1,62,03.56
Social Security and Development of Women and Children	2235 Social Security and Welfare	..	3,62,85.37	3,62,85.37	..	3,36,59.89	3,36,59.89	3,36,59.89	3,36,59.89
	Total	..	3,62,85.37	3,62,85.37	..	3,36,59.89	3,36,59.89	3,36,59.89	3,36,59.89

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

(Figures in italics represent charged expenditure)

Department	Head of Account	Actuals							
		2017-18				2016-17			
		Charged	Voted	Total	Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7	8		
(₹ in lakh)									
Defence Services Welfare	2235 Social Security and Welfare	..	9,69.07	9,69.07	..	8,20.66	8,20.66	..	8,20.66
	Total	..	9,69.07	9,69.07	..	8,20.66	8,20.66	..	8,20.66
Agriculture	2401 Crop Husbandry	..	2,31,88.20	2,31,88.20	..	2,03,68.01	2,03,68.01	..	2,03,68.01
	2402 Soil and Water Conservation	..	48,39.38	48,39.38	..	43,40.91	43,40.91	..	43,40.91
	2435 Other Agricultural Programmes	..	7,72.72	7,72.72	..	7,06.77	7,06.77	..	7,06.77
	Total	..	2,88,00.30	2,88,00.30	..	2,54,15.69	2,54,15.69	..	2,54,15.69
Animal Husbandry, Dairy Development and Fisheries	2403 Animal Husbandry	..	3,69,80.40	3,69,80.40	..	3,54,65.10	3,54,65.10	..	3,54,65.10
	2404 Dairy Development	..	10,22.25	10,22.25	..	9,73.20	9,73.20	..	9,73.20
	2405 Fisheries	..	17,79.36	17,79.36	..	16,66.10	16,66.10	..	16,66.10
Total	..	3,97,82.01	3,97,82.01	..	3,81,04.40	3,81,04.40	..	3,81,04.40	
Forest and Wild Life Preservation	2406 Forestry and Wild Life	..	1,25,34.97	1,25,34.97	..	1,10,55.90	1,10,55.90	..	1,10,55.90
	Total	..	1,25,34.97	1,25,34.97	..	1,10,55.90	1,10,55.90	..	1,10,55.90
Rural Development and Panchayat	2415 Agricultural Research and Education	..	1,65.55	1,65.55	..	1,43.75	1,43.75	..	1,43.75
	2515 Other Rural Development Programmes	..	1,27,53.32	1,27,53.32	..	1,15,83.38	1,15,83.38	..	1,15,83.38
Total	..	1,29,18.87	1,29,18.87	..	1,17,27.13	1,17,27.13	..	1,17,27.13	
Co-operation	2425 Co-operation	..	76,34.77	76,34.77	..	75,65.42	75,65.42	..	75,65.42
	Total	..	76,34.77	76,34.77	..	75,65.42	75,65.42	..	75,65.42
Irrigation	2700 Major Irrigation	..	6,75,85.75	6,75,85.75	..	6,26,81.23	6,26,81.23	..	6,26,81.23
	2701 Medium Irrigation	..	92,93.87	92,93.87	..	92,53.15	92,53.15	..	92,53.15
	2702 Minor Irrigation	..	33,69.64	33,69.64	..	34,01.83	34,01.83	..	34,01.83
	2711 Flood Control and Drainage	..	1,24,46.56	1,24,46.56	..	1,24,71.61	1,24,71.61	..	1,24,71.61
	4700 Capital Outlay on Major Irrigation	..	43,03.55	43,03.55	..	27,42.23	27,42.23	..	27,42.23
	Total	..	9,69,99.37	9,69,99.37	..	9,05,50.05	9,05,50.05	..	9,05,50.05

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - conclud.

(Figures in italics represent charged expenditure)

Department	Head of Account	Actuals					
		2017-18			2016-17		
		Charged	Voted	Total	Charged	Voted	Total
1	2	3	4	5	6	7	8
		(₹ in lakh)					
Power	2045 Other Taxes and Duties on Commodities and Services	..	4,31.17	4,31.17	..	4,08.70	4,08.70
		..	4,31.17	4,31.17	..	4,08.70	4,08.70
	Total	..	4,31.17	4,31.17	..	4,08.70	4,08.70
Industries and Commerce	2057 Supplies and Disposals	..	2,41.53	2,41.53	..	2,25.93	2,25.93
	2851 Village and Small Industries	..	43,76.53	43,76.53	..	42,40.34	42,40.34
	2853 Non-ferrous Mining and Metallurgical Industries	..	2,19.20	2,19.20	..	2,14.29	2,14.29
	Total	..	48,37.26	48,37.26	..	46,80.56	46,80.56
Civil Aviation	3053 Civil Aviation	..	3,29.60	3,29.60	..	3,16.21	3,16.21
	Total	..	3,29.60	3,29.60	..	3,16.21	3,16.21
Planning Board	3451 Secretariat - Economic Services	..	5,31.97	5,31.97	..	5,02.03	5,02.03
	Total	..	5,31.97	5,31.97	..	5,02.03	5,02.03
Food, Civil Supplies and Consumer Affairs	3456 Civil Supplies	..	1,65,18.58	1,65,18.58	..	1,51,82.70	1,51,82.70
	3475 Other General Economic Services	..	3,47.61	3,47.61	..	3,17.66	3,17.66
	Total	..	1,68,66.19	1,68,66.19	..	1,55,00.36	1,55,00.36
Local Government	3454 Census Surveys and Statistics	..	21,65.40	21,65.40	..	22,75.85	22,75.85
	Total	..	21,65.40	21,65.40	..	22,75.85	22,75.85
Public Works	2059 Public Works	..	3,40,92.37	3,40,92.37	..	3,30,79.55	3,30,79.55
	4059 Capital Outlay on Public Works	..	1,64.86	1,64.86	..	1,56.37	1,56.37
	Total	..	3,42,57.23	3,42,57.23	..	3,32,35.92	3,32,35.92
Punjab Energy Development Agency	2810 New and Renewable Energy	..	78.30	78.30	..	88.29	88.29
	Total	..	78.30	78.30	..	88.29	88.29
Transport	2041 Taxes on Vehicles	..	14,32.77	14,32.77	..	14,15.71	14,15.71
	3055 Road Transport	..	1,84,17.25	1,84,17.25	..	1,92,05.52	1,92,05.52
	Total	..	1,98,50.02	1,98,50.02	..	2,06,21.23	2,06,21.23
	Total - Expenditure	<i>1,35,71.40</i>	<i>1,92,94,59.90</i>	<i>1,94,30,31.30</i>	<i>1,16,08.99</i>	<i>1,75,91,05.52</i>	<i>1,77,07,14.51</i>

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY

Department	Head of Account	Description of the Scheme	Actuals	
			2017-18	2016-17
1	2	3	4	5
			(₹ in lakh)	
Housing and Urban Development	2217-05-051-01	Swachh Bharat Mission (Urban)	8,20.00	11,00.20
	Total		8,20.00	11,00.20
	2225-01-001-01	Direction and Administration	0.83	0.74
Welfare of SCs and BCs	2225-01-277-10	Free Books to Scheduled Caste students (1 st to 10 th Class)	..	12,50.00
	2225-01-789-74	Certificate Course in Computer Fundamental and Office Application to 10th pass Scheduled Caste boys/girls through CAL-C	..	77.61
	2225-01-789-77	Providing LED Based Solar Photovoltaic Street Lights in villages having 100 per cent Scheduled Caste Population	..	99.99
	Total		0.83	14,28.34
	2401-00-104-02	Scheme for Power Subsidy to farmers	54,01,57.11	39,85,58.50
	2401-00-108-22	Subsidy Scheme for Cane Price Payment to the Cane Farmers	..	1,12,43.85
Agriculture	2401-00-789-38	Financial Assistance for Mushroom Cultivation in the State	22,20.00	..
	2401-00-800-22	Debt Relief to Farmers	3,47,80.00	..
	2402-00-102-06	Scheme for Soil and Water Conservation on Watershed Areas in Kandi Non-Project Area.	4,66.68	..
	2402-00-102-20	National Mission on Micro Irrigation	50.00	2,12.36

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	Description of the Scheme	Actuals	
			2017-18	2016-17
1	2	3	4	5
			(₹ in lakh)	
Agriculture	2402-00-102-23	Project for promotion of Micro Irrigation - National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund-XIII)	2,25.00	..
	2402-00-102-27	Project for promotion of Micro Irrigation - National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund-XVI)	..	2.32
	2402-00-102-28	Project for judicious use of available water and harvesting of rain water for enhancing Irrigation Potential in Punjab State (Rural Infrastructure Development Fund - XVII)	4,11.25	16,73.84
	2402-00-102-33	Scheme for conveyance of irrigation water to the fields in Sangrur and Barnala Districts	..	32,90.00
	2402-00-102-34	Project for promotion of Micro Irrigation - National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund-XX)	..	7,58.05
	2402-00-102-35	Scheme for Providing Assured Irrigation Water to the waterlogged areas in South Western Districts -NABARD XXI	6,58.00	9,40.00

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	Description of the Scheme	Actuals	
			2017-18	2016-17
1	2	3	4	5
			(₹ in lakh)	
Agriculture	2402-00-102-37	Scheme for enhancing irrigation water efficiency through Community Underground Pipeline System in the State (PIDB Funding).	..	4,70.00
	2402-00-102-39	Project for Underground Pipeline System for irrigation water in canal commands in 11 Districts National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund- XXII)	6,13.24	..
	2402-00-789-09	Project for judicious use of available water and harvesting of rain water for enhancing irrigation potential (Development Fund- XVII)	26.72	1,06.84
	2402-00-789-12	National Mission on Micro Irrigation	31.81	17.12
	2402-00-789-14	Scheme for conveyance of irrigation water to the fields at the tail ends of canal network in Sangrur and Barnala Districts	..	2,10.00
	2402-00-789-15	Project for promotion of Micro Irrigation- National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund - XX)	25.00	46.01
	2402-00-789-17	Scheme for providing assured irrigation water to Water Logged areas in South Western Districts	42.00	60.00

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - conclud.

Department	Head of Account	Description of the Scheme	Actuals	
			2017-18	2016-17
1	2	3	4	5
			(₹ in lakh)	
Agriculture	2402-00-789-19	Scheme for Enhancing Irrigation water efficiency through Community underground Pipeline system in the State (PIDB Funding).	..	30.00
	2403-00-789-17	Scheme for Female Buffalo Calf Rearing	5.50	..
	2403-00-789-19	Setting up of Goat Rearing Units	3.50	..
	Total		57,97,15.81	41,76,18.89
Power	2801-80-101-01	Subsidy under Rural Electrification of Punjab State Power Corporation Limited	11,76,00.00	16,15,11.00
	Total		11,76,00.00	16,15,11.00
Industries and Commerce	2852-80-102-01	Modernisation of Small Scale Industries (Pending Liabilities of Subsidies/ Incentives)	..	4,42.85
	2852-80-800-01	Incentives under various Industrial Policies	54.66	1,67.85
	Total		54.66	6,10.70
	Total - Expenditure		69,81,91.30	58,22,69.13

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets	
								2	3	4	5	6	7	8
1								
					(₹ in lakh)			
1	Punjab State Human Rights Commission	Grants-in-aid	Normal	4,80.00	..	3,72.50	..	
2	Punjab State Information Commission	Grants-in-aid	Normal	6,39.06	..	5,20.08	..	
3	Punjab Governance Reforms Commission	Grants-in-aid	Normal	23.90	..	35.15	..	
4	Right to Service Commission	Grants-in-aid	Normal	4,49.90	..	94.39	..	
5	Punjab Development Fund	Assistance	Normal	..	..	76,23.00	..
6	Punjab Infrastructure Development Fund	Assistance	Normal	5,92,71.57	..	..	..
7		Sarv Shiksha Abhiyan including Education Guarantee Scheme - National Programme for education of girls of elementary level and Kasturba Gandhi Balika Vidyalaya	Normal	2,37,93.90	..	2,47,00.00	..	
8			SCSP	2,95,33.41	..	3,17,13.94	..	
9		Edu Sat Project	Normal	50.00	..	53.25	..	
10		Mid-day Meal	Normal	53,09.31	..	57,00.00	..	
11	Government Primary Schools		SCSP	1,52,79.59	..	1,55,00.00	..	
12		Setting up of Model Schools at Block Level in Educationally Backward Blocks	Normal	15,20.00	..	13,60.00	..	
13		Payment of Honorarium to Special Trainers under Sarv Shiksha Abhiyan Programme	SCSP	..	..	8,83.66	..
14		Provision for Deficit Budget to meet the enhanced honorarium of educational volunteers (Sikhya Kumaries) under SSA	Normal	27,11.75	..	30,06.90	..	
15			SCSP	10,45.35	..	..	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets
(₹ in lakh)							
16	Non Government Primary Schools	Assistance	Normal	6,49.08	..	6,14.46	..
17	Government Secondary Schools	Information and Communication Technology	Normal	3,50,28.75	..	3,00,00.00	..
18			SCSP	1,01,70.40	..	1,00,00.00	..
19		Rashtriya Madhyamik Shiksha Abhiyan	Normal	62,67.07	..	64,80.01	..
20			SCSP	44,47.57	..	47,17.26	..
21	Non-Government Secondary Schools	Assistance	Normal	2,22,29.53	..	2,03,89.14	..
22	Punjab Education Development Board	Grants-in-aid for opening and running Adarsh and Meritorious Schools	Normal	35,47.00	..	47,28.65	..
23	Government Colleges and Institutes	Rashtriya Uchchatar Shiksha Abhiyan	SCSP	16,69.00	..	..	..
24	Punjab University, Chandigarh	Grants-in-aid	Normal	2,20.00	..	50.00	..
25	Punjabi University, Patiala	Grants-in-aid	Normal	33,00.00	..	26,00.00	..
26	Guru Nanak Dev University, Amritsar	Grants-in-aid	Normal	88,08.64	..	88,08.64	..
27	Non-Government Colleges and Institutes	Assistance	Normal	49,54.85	..	49,54.85	..
28	Rajiv Gandhi National University of Law, Punjab	Assistance	Normal	1,83,46.19	..	2,99,94.83	..
29	Amritsar Culture and Tourism Development Authority	Cultural and Heritage Fund - For maintenance and development of Amritsar	Normal	8,00.00	..	5,00.00	..
30	Health and Family Welfare Department	Direction	Normal	3,60.00	..	..	..
31	Guru Gobind Singh Medical College and Hospital, Faridkot	Grants-in-aid	Normal	13,71.95	..	23,75.00	..
						14,70.00	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.
(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets
1	2	3	4	5	6	7	8
				(₹ in lakh)			
32		National Rural Health Mission	Normal	2,72,95.39	..	2,85,22.76	..
33			SCSP	1,29,75.56	..	1,52,00.49	..
34			Normal	25,84.00	..	22,00.00	..
35	National Health Mission	Emergency Medical Response Service	SCSP	12,16.00	..	10,08.40	..
36			Normal	28,61.37	..	33,69.60	..
37		National Urban Health Mission	SCSP	14,52.18	..	17,23.60	..
38		Punjab State Cancer and Drug Addiction Treatment Infrastructure	SCSP	..	..	44,50.00	..
39	Health Department	Bhagat Puran Singh Medical Insurance Scheme for Poor People	Normal	34,00.00	..	..	..
40	Baba Farid University of Health Sciences, Faridkot	Grants-in-aid	Normal	34,00.00	..	27,20.00	..
41			SCSP	16,00.00	..	..	..
42	Punjab State Aids Control Society	National AIDS Control Programme	Normal	..	..	4,41.61	..
43	Maharaja Ranjit Singh Armed Force Services Preparatory Institute, Mohali	Grants-in-aid	Normal	90.00	..	1,00.00	..
44	Mai Bhago Armed Force Services Preparatory Institute (for girls), Mohali	Grants-in-aid	Normal	2,70.00	..	2,70.00	..
45	Punjab Scheduled Castes Land Development and Finance Corporation	Assistance	Normal	17,66.00	..	..	..
46	Punjab Backward Classes Land Development and Finance Corporation	Assistance	Normal	2,44.00	..	..	..
47			Normal	5,98.60	..	..	..
48	Punjab Skill Development Mission Society	Pradhan Mantri Kaushal Vikas Yojana	SCSP	1,93.20	..	..	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.
(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets
1							
(₹ in lakh)							
49	Punjab Skill Development Mission Society	National Rural Livelihood Mission	Normal	..	..	22,50.00	..
50			SCSP	..	..	7,50.00	..
51	Centre for Training and Employment of Youth	Training and Employment	Normal	..	..	6,00.00	..
52			SCSP	2,00.00	..	..	..
53	Non Government Polytechnics	Assistance	Normal	12,94.27	..	..	..
54	Sainik School Kapurthala	Grants-in-aid	Normal	1,50.00	..	..	..
55	Punjab Ex- Servicemen Corporation	Guardians of Governance	Normal	8,44.41	..	..	..
56	State Legal Services Authority	Creation of Victim Compensation Fund	Normal	2,15.30	..	..	..
57	Regional Spinal Injuries Centre, SAS Nagar (Mohali)	Grants-in-aid	Normal	2,00.00	..	..	..
58	Punjab State Social Welfare Board and Child Welfare Council	Integrated Child Development Service Scheme	Normal	11,13.94	..	24.99	..
59		Integrated Child Protection Scheme	Normal	1,44.00	..	..	..
60		National Food Security Mission	Normal	4,23.03	..	..	..
61		Submission on Agriculture Mechanization	SCSP	2,96.02	..	..	..
62	Department of Agriculture		Normal	27,60.00	..	..	..
63			SCSP	2,40.00	..	..	..
64	Department of Horticulture	National Horticulture Mission	Normal	10,65.00	..	38,26.66	..
65			SCSP	4,35.00	..	15,65.00	..
66	Punjab Agriculture University, Ludhiana	Assistance	Normal	3,61,85.37	..	1,22,44.67	..
67	Punjab Remote Sensing Centre , Ludhiana	Assistance	Normal	2,53.00	..	2,20.00	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - contd.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets
(₹ in lakh)							
1							
68	Guru Angad Dev University of Veterinary Sciences, Ludhiana	Assistance	Normal	68,31.00	..	59,40.00	..
69	State Forest Development Authority	Implementation of submission on Agro Forestry	Normal	2,50.00	..	..	..
70	District Rural Development Agencies	Grants-in-aid	Normal	15,50.14	..	..	..
71			SCSP	5,00.67	..	..	..
72	Beas Project Unit-I	Grants-in-aid	Normal	1,23,39.64	..	1,20,61.62	..
73	Punjab Water Resources Management and Development Corporation	Grants-in-aid	Normal	1,01,00.96	..	1,08,08.36	..
74	Punjab State Power Corporation Limited	Compensation for loss under UDAY Scheme	Normal	1,41,81.00	..	..	..
75	Punjab Energy Development Agency	Grants-in-aid	Normal	..	..	38,50.00	38,50.00
76	Khadi and Village Industries Board	Assistance	Normal	4,97.05	..	5,19.00	..
77	PEPSU Road Transport Corporation	Assistance	Normal	..	..	47,00.00	..
78	State Food Commission	Grants-in-aid	Normal	1,50.02	..	..	..
79	Food and Supply Department	Distribution of Wheat and Pulses to families below poverty line	Normal	..	..	1,09,00.00	..
80		New Atta Dal Scheme	SCSP	39,00.00	..	3,26,00.00	..
81		Compensation in lieu of Tax on the sale of Country Liquor	Normal	1,07,00.00	..	1,36,62.48	..
82	Gram Panchayat Samities	Compensation Grant for Service provider (Doctors)	Normal	1,00,70.65	..	85,43.43	..
83		Rashtriya Krishi Vikas Yojana	Normal	2,19,23.98	..	1,35,43.85	..
84			SCSP	21,70.68	..	12,61.43	..

APPENDIX III. GRANTS-IN-AID/ ASSISTANCE GIVEN BY THE STATE GOVERNMENT - conclud.

(INSTITUTION-WISE AND SCHEME-WISE)

Sr. No.	Recipients	Scheme	TSP/ SCSP/ Normal/ FC/ EAP	Expenditure during 2017-18	Of the Total amount released, amount sanctioned for creation of assets	Expenditure during 2016-17	Of the Total amount released, amount sanctioned for creation of assets
1	2	3	4	5	6	7	8
				(₹ in lakh)			
85		National Rural Livelihood Mission	Normal	5,12.21	..	1,93.12	..
86			SCSP	5,12.21	..	1,93.12	..
87	Gram Panchayat Samitties	Mahatma Gandhi National Rural Employment Guarantee Scheme	SCSP	1,12,71.76	..	77,65.92	..
88			Normal	28,17.96	..	..	..
89		National Employment Guarantee Scheme	SCSP	..	..	19,41.46	..
90	Local Urban Bodies	Grants-in-aid	FC	2,53,94.21	..	1,61,98.62	..
91	Municipalities/ Municipal Councils/Urban Local Bodies	Compensation in lieu of Tax on the sale of Country Liquor	FC	1,03,26.18	..	..	..
92	Director Local Bodies	Punjab Municipal Fund - Assistance to Municipalities/ Municipal Councils /Urban Local Bodies	Normal	7,34,44.44	..	..	..
93		Assistance	Normal	2,00.00	..	..	..
94	Planning Board	Border Area Development Programme	Normal	1,38.77	..	..	..
95			SCSP	1,70.10	..	..	..
96	Other Schemes			2,83,25.29	50.00	13,03,35.19	2,21,59.38
		Total		61,63,22.33	50.00	57,57,51.09	2,60,09.38

Note :

Base Year : 2017-18

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS

Aid Agency	Scheme/Project	Total Approved Assistance			Amount Received						Amount Repaid			Expenditure	
		Grant	Loan	Total	During the year 2017-18			Upto the year 2017-18			During the year 2017-18	Upto the year 2017-18	During the year 2017-18	Upto the year 2017-18	
					Grant	Loan	Total	Grant	Loan	Total					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
(₹ in lakh)															
Asian Development Bank	2676 - IND Infrastructure Development Investment Programme for Tourism - Project 1	..	..	..	..	11,57.85	11,57.85	..	1,13,42.06	1,13,42.06	4,05.52	6,35.94	49,33.28	2,00,22.43
Asian Development Bank	3223 - IND Infrastructure Development Investment Programme for Tourism - Project 3	..	..	..	..	9,70.87	9,70.87	..	47,23.00	47,23.00	..	..	..	..
Asian Development Bank	3187 - IND Punjab Development Finance Programme	..	12,21,43.72	12,21,43.72	..	..	..	..	3,16,91.75	3,16,91.75	..	..	..	..
Japan International Co-operation Agency	IDP - 186 Amritsar Sewerage Project	..	2,69,91.35	2,69,91.35	..	61,39.34	61,39.34	..	2,90,08.64	2,90,08.64	13,59.21	20,20.47	90,57.77	3,03,39.97	
World Bank	4843 - IN Punjab State Road Sector Project	2,79,28.44	8,52,27.47	11,31,55.91	..	1,74,62.04	1,74,62.04	2,79,28.44	12,96,07.02	15,75,35.46	92,95.06	4,71,12.44	2,87,93.00	12,04,91.89	

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS - conclud.

Aid Agency	Scheme/Project	Total Approved Assistance			Amount Received						Amount Repaid			Expenditure	
		Grant	Loan	Total	During the year 2017-18			Upto the year 2017-18			During the year 2017-18	Upto the year 2017-18			
					Grant	Loan	Total	Grant	Loan	Total			During the year 2017-18	Upto the year 2017-18	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
(₹ in lakh)															
World Bank	8487 - IN Punjab Rural Water Supply and Sanitation Sector Improvement Project	..	15,74,51.20	15,74,51.20	..	2,03,00.88	2,03,00.88	..	6,35,12.27	6,35,12.27	..	..	2,66,24.98	7,42,65.92
World Bank	4251-IN Punjab Rural Water Supply and Sanitation Project	..	7,00,26.95	7,00,26.95	..	..	..	..	7,36,97.61	7,36,97.61	41,03.84	1,51,58.52	..	8,51,27.12
World Bank	4749 - IN India Hydrology Project - Phase II	..	36,19.13	36,19.13	..	..	..	..	42,33.85	42,33.85	3,16.90	21,78.10	..	49,19.58

**APPENDIX V. DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE
(FUNDS ROUTED OUTSIDE STATE BUDGETS) (UNAUDITED FIGURES)**

Sr. No.	Government of India Scheme	Implementing Agency	Government of India Releases		
			2017-18	2016-17	2015-16
			4	5	6
1	2	3	(₹ in lakh)		
1	Food Subsidy (9533)	Punjab State Grains Procurement Corporation Limited	7,96,33.00	..	..
2	National Rural Employment Guarantee Scheme (MGNREGA) (9219)	The Punjab State Rural Employment Guarantee Society	4,79,48.57	4,97,15.19	23.50
3	Works under Roads Wing (0833)	Government Contractors	2,50,37.93	..	..
4	National Highway Authority of India (0845)	1. Era Infra Engineering Limited 2. Competent Authority for Land Acquisition cum SDM Barnala, Patran 3. Executive Engineer - Central Works Division, Punjab, PWD B & R Sangrur at Patiala 4. Punjab State Power Corporation Limited, Patiala 5. Shri Manpreet Singh 6. Executive Engineer, Water Supply and Sanitation Division No.1 Tarn Taran	1,50,63.01	7,03,50.46	4,92,16.66
5	MPs Local Area Development Scheme (MPLADS) (1261)	Deputy Commissioners	97,50.00	1,07,50.00	97,50.00
6	Grants to States E&I from CRF (0852)	Government Contractors	55,11.90	25,46.84	..
7	National Mission on Food Processing (SAMPDA) (9535)	Private concerns	36,99.42	13,05.68	..
8	National Aids and STD Control Programme (NACO) (9316)	Punjab State Aids Control Society	27,26.44	27,75.84	..
9	National Heritage Cities Programme (9365)	Amritsar Municipal Corporation	22,03.16	22,85.77	81.80
10	S&T Institutional and Human Capacity Building (1817)	Educational Institutions	20,10.05	..	..
11	Bio-technology Research and Development (0150)	Educational Institutions	16,02.71	6,30.31	6,89.96

**APPENDIX V. DIRECT TRANSFER OF CENTRAL SCHEME FUNDS TO IMPLEMENTING AGENCIES IN THE STATE
(FUNDS ROUTED OUTSIDE STATE BUDGETS) (UNAUDITED FIGURES) - conclud.**

Sr. No.	Government of India Scheme	Implementing Agency	Government of India Releases		
			2017-18	2016-17	2015-16
1	2	3	4	5	6
			(₹ in lakh)		
12	Other Schemes having a release below ₹ 10.00 crore in each case (Base Year: 2017-18)	Miscellaneous Agencies	95,72.85	5,82,51.76	50,52.33
		Grand Total (a)	20,47,59.04	19,86,11.85	6,48,14.28

Source: Data as captured from Public Financial Management System - PFMS Portal of Controller General of Accounts.

Note : (a) Excludes an amount of ₹ 12,45,84,28 lakh (2017-18) ₹ 5,98,09,01 lakh (2016-17) and ₹ 4,18,31.84 lakh (2015-16) released to agencies other than State implementing agencies.

(b) Base Year : 2017-18.

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6202. Loans for Education, Sports, Art and Culture -			
<i>01 General Education -</i>			
203 University and Higher Education -	1		32.05
205 Languages Development	1		0.13
600 General	1		9.79
Total - 01	3		41.97
<i>02 Technical Education -</i>			
105 Engineering/Technical Colleges and Institutes	1		57.93
Total - 02	1		57.93
Total (6202)	4		99.90
6210. Loans for Medical and Public Health -			
<i>03 Medical Education, Training and Research</i>			
105 Allopathy	1		0.82
Total - 03	1		0.82
Total (6210)	1		0.82
6215. Loans for Water Supply and Sanitation -			
<i>01 Water Supply -</i>			
190 Loans to Public Sector and other Undertakings	1		55.73
800 Other Loans	1		13,64.22
Total - 01	2		14,19.95
<i>02 Sewerage and Sanitation -</i>			
800 Other Loans	2		53.48
Total - 02	2		53.48
Total (6215)	4		14,73.43

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6216. Loans for Housing -			
<i>02 Urban Housing -</i>			
201 Loans to Housing Boards	2		52,54.61
800 Other Loans	2		1,47.42
Total - 02	4		54,02.03
<i>03 Rural Housing -</i>			
195 Loans to Co-operatives	1		1,67.95
800 Other Loans	3		5,19.19
Total -03	4		6,87.14
<i>80 General -</i>			
190 Loans to Public Sector and other Undertakings	1		1,38.25
800 Other Loans	1		0.08
Total - 80	2		1,38.33
Total (6216)	10		62,27.50
6217. Loans for Urban Development -			
<i>03 Integrated Development of Small and Medium Towns -</i>			
800 Other Loans	1		2,02.89
Total - 03	1		2,02.89
<i>60 Other Urban Development Schemes -</i>			
800 Other Loans	5		68,55.10
Total - 60	5		68,55.10
Total (6217)	6		70,57.99
6225. Loans for Welfare of Scheduled Castes, Scheduled Tribes, other Backward Classes and Minorities -			
<i>01 Welfare of Scheduled Castes -</i>			
800 Other Loans	1		2.14
Total -01	1		2.14
Total (6225)	1		2.14

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6235. Loans for Social Security and Welfare -			
<i>01 Rehabilitation -</i>			
140 Rehabilitation of repatriates from other countries	1		0.19
202 Other rehabilitation Schemes	1		15.04
800 Other Loans	1		1.00
Total -01	3		16.23
<i>02 Social Welfare -</i>			
800 Other Loans	2		0.58
Total -02	2		0.58
<i>60 Other Social Security and Welfare Programmes -</i>			
800 Other Loans	6		1.61
Total -60	6		1.61
Total (6235)	11		18.42
6245. Loans for Relief on account of Natural Calamities -			
<i>01 Draught -</i>			
800 Loans with balance not exceeding ₹ 25 lakh in each case	2		0.17
Total -01	2		0.17
Total (6245)	2		0.17
6250. Loans for other Social Services -			
<i>60 Others -</i>			
195 Loans to Labour Co-operatives	1		2.07
201 Labour	2		0.09
Total -60	3		2.16
Total (6250)	3		2.16

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6401. Loans for Crop Husbandry -			
103 Seeds	1		8.53
107 Plant Protection	2		1,29.85
190 Loans to Public Sector and other undertakings	1		41.61
800 Other Loans	15		76.37.25
Total (6401)	19		78.17.24
6402. Loans for Soil and Water Conservation -			
102 Soil Conservation	3		3,64.04
800 Other Loans	3		2,67,41.32
Total (6402)	6		2,71,05.36
6403. Loans for Animal Husbandry -			
190 Loans to Public Sector and other Undertakings	1		24.86
Total (6403)	1		24.86
6404. Loans for Dairy Development -			
195 Loans to Co-operatives	1		10.87
Total (6404)	1		10.87
6406. Loans for Forestry and Wild Life -			
104 Forestry	1		3.80
800 Other Loans	1		18.68
Total (6406)	2		22.48
6416. Loans to Agricultural Financial Institutions -			
190 Loans to Public Sector and other Undertakings	2		15.30
Total (6416)	2		15.30
6425. Loans for Co-operation -			
107 Loans to Credit Co-operatives	8		3,90.00
108 Loans to other Co-operatives	4		5,83,91.31

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6425. Loans for Co-operation -			
190 Loans to Public Sector and other Undertakings	5		10,89.94
Total (6425)	17		5,98,71.25
6515. Loans for other Rural Development Programmes -			
101 Panchayati Raj	1		48.02
102 Community Development	2		1,94.86
Total (6515)	3		2,42.88
6575. Loans for other Special Areas Programmes -			
60 Others -			
102 Soil and Water Conservation	1		44.30
Total -60	1		44.30
Total (6575)	1		44.30
6705. Loans for Command Area Development -			
190 Loans to Public Sector and other Undertakings	1		2,50,57.52
Total (6705)	1		2,50,57.52
6801. Loans for Power Projects -			
201 Hydel Generation	1		11,24.09
202 Thermal Power Generation	7		7,59,89.52
203 Diesel/Gas Power Generation	1		1,19.02
205 Transmission and Distribution	1		1,52.50
Total (6801)	10		7,73,85.13
6851. Loans for Village and Small Industries -			
101 Industrial Estates			-0.35
102 Small Scale Industries	a		-56.44
107 Sericulture Industries			-9.56
Total (6851)			-66.35

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - contd.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
1	2	3	4
			(₹ in lakh)
6855. Loans for Fertilizer Industries -			
190 Loans to Public Sector and other Undertakings	1		2.34
Total (6855)	1		2.34
6858. Loans for Engineering Industries -			
190 Loans to Public Sector and other Undertakings	1		3.18
Total -03	1		3.18
Total (6858)	1		3.18
6859. Loans for Telecommunication and Electronic Industries -			
<i>01 Telecommunications -</i>			
190 Loans to Public Sector and other Undertakings	1		80.73
Total -01	1		80.73
Total (6859)	1		80.73
6860. Loans for Consumer Industries -			
<i>01 Textiles -</i>			
190 Loans to Public Sector and other Undertakings	1		40.60
Total -01	1		40.60
<i>04 Sugar -</i>			
101 Loans to Co-operative Sugar Mills	1		27.04
Total -04	1		27.04
Total (6860)	2		67.64
6885. Other Loans to Industries and Minerals -			
<i>01 Loans to Industrial Financial Institutions -</i>			
190 Loans to Public Sector and other Undertakings	2		14,89.34
Total -01	2		14,89.34
Total (6885)	2		14,89.34

APPENDIX VI. ACCEPTANCE AND RECONCILIATION OF BALANCES - conclud.

Head of Account	Number of Acceptances Awaited	Earliest Year from which Acceptances are Awaited (a)	Amount of Difference from the earliest year to 31 March 2018
	2	3	4
			(₹ in lakh)
7465. Loans for General Financial and Trading Institutions -			
101 General Financial Institutions	1		6.00
Total (7465)	1		6.00
7475. Loans for other General Economic Services -			
800 Other Loans	1		0.06
Total (7475)	1		6.06
Total	114		

Note:

(a) Acceptances /Reconciliation is pending since 1999-2000.

APPENDIX VII. FINANCIAL RESULTS OF IRRIGATION SCHEMES - contd.

Sr. No.	Name of Project	Working Expenses and Maintenance during the year 2017-18		Net Revenue excluding Interest		Interest on direct Capital Outlay	Net Profit or Loss after meeting Interest		
		Direct	Indirect	Total	Surplus of Revenue over Expenditure (+) or excess of Expenditure over Revenue (-)		Rate of return on Capital Outlay to end of the year (per cent)	Surplus of Revenue over Expenditure (+) or excess of Expenditure over Revenue (-)	Rate of return on Capital Outlay to end of the year (per cent)
1	2	14	15	16	17	18	19	20	21
						(₹ in lakh)			
1.	Upper Bari Doab Canal	..	..	..	2.65	0.11	..	2.65	0.11
2.	Sirhind Canal	4,12,24.60	..	4,12,24.60	-3,51,22.83	-117.78	..	-3,51,22.83	-117.78
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	..	..	..	..	..
4.	Shah Nehar Canal Project	..	..	..	0.69	..	..	0.69	..
5.	Madhopur Beas Link Project	..	..	..	..	..	..	..	..
6.	Harike Project	..	..	..	..	..	..	..	..
7.	Installation of 96 tube wells in Shahkot Block of Jalandhar District	..	..	..	..	..	4.57	-4.57	-7.00
8.	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	..	..	..	..	..	18.84	-18.84	-7.00
9.	Installation of 108 tube wells in Mahlipur Block of Hoshiarpur District	..	..	..	..	..	21.40	-21.40	-7.00
	Total	4,12,24.60	..	4,12,24.60	-3,51,19.49	-117.67	44.81	-3,51,64.30	-138.67

APPENDIX VII. FINANCIAL RESULTS OF IRRIGATION SCHEMES - conclud.

EXPLANATORY NOTES

(ii) Financial Results of Electricity Schemes :

There is no departmentally run electricity undertakings.

1. The increase/decrease in the percentage of profit or loss in comparison with the previous year was as under:-

Sr. No.	Name of the Project	Net Profit or Loss after meeting interest		Percentage Increase (+)/ Decrease (-)
		2017-18	2016-17	
1	2	3	4	5
(₹ in lakh)				
1	Upper Bari Doab Canal	2.65	-1,10.64	(-1102.40)
2	Sirhind Canal	-3,51,22.83	-3,10,94.14	(+)12.96
3	Sutlej Valley Project (Eastern Canal)	..	-21.10	(-100.00)
4	Shah Nehar Canal Project	0.69	-14,68.47	(-100.05)
5	Madhopur Beas Link Project	..	-25.28	(-100.00)
6	Harike Project	..	-75.90	(-100.00)
7	Installation of 96 tube wells in Shahkot Block of District Jalandhar	-4.57	-4.57	..
8	Installation of 150 tube wells along main branch to augment Irrigation supplies from Upper Bari Doab Canal tracts	-18.84	-18.84	..
9	Installation of 108 tube wells in Mahilpur Block of District Hoshiarpur	-21.40	-21.40	..

2. Productive and Unproductive Works : Works in the Irrigation Department are treated as 'Productive or 'Unproductive' according to whether the net revenue (gross revenue assessed less working expenses) derived from each project on the expiry of ten years from the date of closure of the construction estimates covers or does not cover the prescribed annual interest charges on the capital invested. The prescribed rate of interest during 2017-18 was 7 per cent. If a work treated as 'Productive' fails to yield the prescribed return in three successive years, it is transferred to the 'Unproductive' category. Similarly, if a work treated as 'Unproductive' succeeds in yielding the prescribed return in three successive years, it is transferred to the 'Productive category'. The State Government did not indicate any classification of the works in terms of them being 'Productive or Unproductive' (June 2018).

3. Arrear in collection of water rates : Year-wise details of arrear of the projects have not been supplied by the Irrigation Department (June 2018).

APPENDIX VIII. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
₹ in lakh)									
1	Construction of District Administrative Complex at Kapurthala	51,07.03 31 October 2012	2011-12	2013-14	90.00	69.95	48,44.24	2,62.79	..
2	Widening and Strengthening of Bahadargarh seel Ghanour Shambu Road	52,56.83 7 November 2016	2016-17	2017-18	46.00	12,84.85	13,33.12	..	50,39.24 2 January 2018
3	Construction of Degree College Ladhupur Block Kanhuwan District Gurdaspur	6,00.00 a	2015-16	2016-17	80.00	3,93.77	3,93.77	2,06.23	..
4	Widening and Strengthening of Section Barnala-Bajakhana Road(MDR-43) RD 29.29 to 58.26 KM except 32.60 to 33.80 KM	19,10.36 15 December 2016	2016-17	2016-17	18.00	1,74.52	1,74.52	..	..
5	Widening and Strengthening of Section Baghapurana-Bhagra-Nathana-Bhucho Road (SH-16A) in Bhagta Town RD 24.00 to 28.80 KM	3,17.14 15 December 2016	2016-17	2017-18	13.00	32.84	32.84	..	..
6	Upgradation of Rohan Jadla Road (including maintenance of road for five year) under NABARD in District Shaheed Bhagat Singh Nagar	5,53.17 a	2015-16	2016-17	97.00	1,25.95	5,41.54	11.63	..
7	Upgradation of Kathgarh Rattewal Ballawal Saunkhri Road (including maintenance of road for five year) under NABARD in District Shaheed Bhagat Singh Nagar	5,42.37 a	2015-16	2016-17	90.00	3,03.65	4,86.63	55.74	..
8	Widening and Strengthening of Machhiwara Rahon Nawanshahar Road in District Shaheed Bhagat Singh Nagar	18,87.33 a	2016-17	2017-18	26.00	5,00.00	5,00.00	13,87.33	..
9	Construction of Government Senior Secondary School Ahmedgarh	1,99.68 a	2016-17	2017-18	45.00	38.57	74.07	1,07.16	..
10	Special Repair of Plan Road Babanpur Bridge to Joureup Road (MDR-78)	12,54.55 a	2015-16	2016-17	40.00	80.25	3,83.23	7,93.10	..
11	Widening of Malout Fazilka Road RD 34.86 to 48.86 KM	30,65.92 a	2016-17	2017-18	48.00	4,82.41	5,11.28	20,62.09	..
12	Rehabilitation of Bist Doab Canal RD 5700-77400	31,29.59 a	2016-17	2016-17	82.00	5,74.68	25,09.83	..	38,89.93 a

APPENDIX VIII. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
(₹ in lakh)									
13	Rehabilitation of Bist Doab Canal RD 77400 - 141000	19,86.06 a	2015-16	2016-17	52.00	3,30.91	11,08.93	..	25,07.86 a
14	Construction of Underground Distribution system of Mehangrowal Distributory from RD 4360 to 8053 Mtr.	3,21.68 a	2015-16	2016-17	84.00	..	3,74.47	37.44	4,35.66 25 January 2017
15	Construction of Underground Distribution system of Distributory offtaking at RD 2000 of Stage I and RD 3590 Mtr. of Stage II from RD 4360 to 8053 Mtr. of Stage II Main Gangowal Lift Irrigation Scheme offtaking at RD 88.731 KM of Kandi Canal Stage II	8,51.80 17 February 2016	2016-17	2017-18	92.00	..	..	7.32	10,68.44 28 November 2016
16	Installation of Solar System at District Administrative Complex, Amritsar	1,56,30.00	2016-17	2017-18	65.00	..	..	42.25	..
17	Augmentation of Water Supply Scheme for Village Sansarpur Block Jalandhar East in District Jalandhar (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,16.51 09 May 2015	2015-16	2016-17	80.00	66.00	66.00	..	..
18	Providing Sewerage Scheme Meharban Block - Ludhiana 2	6,74.06 23 September 2016	2016-17	2017-18	95.00	1,80.66	..	90.00	8,44.20 26 April 2017
19	Providing Sewerage Scheme Jahangirpur Block - Ludhiana 2	6,08.06 15 October 2016	2016-17	2017-18	95.00	2,54.00	..	80.80	7,47.07 26 April 2017
20	Providing Sewerage Scheme Bajra Block - Ludhiana 2	5,14.56 3 October 2016	2016-17	2017-18	94.00	2,22.00	..	1,10.12	5,77.57 26 April 2017
21	Augmentation of Safe Drinking Water Supply Scheme for Village Dabra Block Malout District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,50.07 31 August 2016	2016-17	2017-18	95.00	1,04.51	1,04.51	12.22	..
22	Augmentation of Safe Drinking Water Supply Scheme for Village Goniana Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,25.25 1 September 2016	2016-17	2017-18	95.00	1,15.24	1,15.24	79.35	..

APPENDIX VIII. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
(₹ in lakh)									
23	Augmentation of Safe Drinking Water Supply Scheme for Village Guri Sangher Block Kotbhai District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,53.61 31 August 2016	2016-17	2017-18	35.00	62.84	62.84	13.03	..
24	Augmentation of Safe Drinking Water Supply Scheme for Village Jagat Singh Wala Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,50.43 26 September 2016	2016-17	2017-18	70.00	72.17	72.17	13.41	..
25	Augmentation of Safe Drinking Water Supply Scheme for Village Kaniaanwali Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,24.36 1 September 2016	2016-17	2017-18	50.00	92.78	92.78	63.93	..
26	Augmentation of Safe Drinking Water Supply Scheme for Village Kotli Dewan Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,90.65 26 September 2016	2016-17	2017-18	65.00	81.00	81.00	56.60	..
27	Augmentation of Safe Drinking Water Supply Scheme for Village Kotli Sangher Block Haraj District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,49.23 1 September 2016	2016-17	2017-18	55.00	65.73	65.73	1,04.48	..
28	Augmentation of Safe Drinking Water Supply Scheme for Village Lakkarwala Block Malout District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,87.57 26 September 2016	2016-17	2017-18	75.00	1,23.73	1,23.73	15.72	..

APPENDIX VIII. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - contd.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
(₹ in lakh)									
29	Augmentation of Safe Drinking Water Supply Scheme for Village Lubanianwahi Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,56.03 31 August 2016	2016-17	2017-18	60.00	75.57	75.57	14.32	..
30	Augmentation of Safe Drinking Water Supply Scheme for Village Mour Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,89.42 1 September 2016	2016-17	2017-18	70.00	88.89	88.89	15.95	..
31	Augmentation of Safe Drinking Water Supply Scheme for Village Ramgarh Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,70.35 31 August 2016	2016-17	2017-18	90.00	66.77	66.77	12.70	..
32	Augmentation of Safe Drinking Water Supply Scheme for Village Sarainaga Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,13.53 26 September 2016	2016-17	2017-18	60.00	38.96	38.96	7.57	..
33	Augmentation of Safe Drinking Water Supply Scheme for Village Thandewala Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	3,64.15 1 September 2016	2016-17	2017-18	95.00	1,71.73	1,71.73	1,18.96	..
34	Augmentation of Safe Drinking Water Supply Scheme for Village Udekaran Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,23.85 1 September 2016	2016-17	2017-18	60.00	1,02.68	1,02.68	19.24	..
35	Augmentation of Safe Drinking Water Supply Scheme for Village Chak Duhewala Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	1,34.85 26 September 2016	2016-17	2017-18	85.00	1,21.23	1,21.23	11.25	..

APPENDIX VIII. COMMITMENTS OF THE GOVERNMENT - LIST OF INCOMPLETE CAPITAL WORKS - conclud.

Sr. No.	Name of the Project/Work	Estimated cost of work/ Date of sanction	Year of Commencement	Target year of completion	Physical progress of work (in per cent)	Expenditure during the year	Progressive expenditure to the end of the year	Pending payments	Revised cost, if any/ date of revision
1	2	3	4	5	6	7	8	9	10
(₹ in lakh)									
36	Augmentation of Safe Drinking Water Supply Scheme for Village Chak Duhewala Block and District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,65.00 30 June 2016	2016-17	2017-18	70.00	1,23.00	1,23.00	25.65	..
37	Augmentation of Safe Drinking Water Supply Scheme for Village Badian Block Kotbhai District Sri Muktsar Sahib (Punjab Rural Water Supply Sector Improvement Project – World Bank-2)	2,43.29 3 August 2016	2016-17	2017-18	40.00	1,13.91	1,13.91	22.66	..
38	Shahpur Kandi Dam Project	22,85,81.00 a	1999-2000	Five years subject to availability of funds	a	47,49.52	4,27,62.34	..	..
39	Sutlej Yamuna Link Canal Project	2,00,00.00 a	1982-83	Within two years	a	..	98,07.86	..	..
40	Banur Canal System Non-Perennial to Perennial	58,15.00 a	2006-07	2008-09	a	3,25.83	96,27.18	..	..

Source : State Government

a Information not received from State Government (June 2018).

APPENDIX IX. MAINTENANCE EXPENDITURE WITH SEGREGATION OF SALARY AND NON-SALARY PORTION

Grant No.	Name of the Grant	Head of Expenditure					Description	Component of Expenditure		
		Major Head	Sub Major Head	Minor Head	Sub Head	Detailed Head		Salary	Non-Salary	Total
1	2	3	4	5	6	7	8	9	10	11
							(₹ in lakh)			
01	Agriculture and Forests	2702	03	103	03	..	Boring and Tubewell Organisation	7,57.43	20.02	7,77.45
		2702	03	103	98	..	Computerization in the State	..	0.59	0.59
15	Irrigation and Power	2702	03	102	01	..	Direction and Administration	26,12.66	32.19	26,44.85
		2702	03	102	98	..	Computerization in the State	..	0.19	0.19
		2702	03	103	01	..	Assistance to Punjab Water Resources Management Development Corporation	1,00,00.00	1,00.96	1,01,00.96
21	Public Works	2059	60	053	11	..	Industrial Training	..	57,84.15	57,84.15
		2059	60	053	19	..	Electrical Operational Works	..	12,15.20	12,15.20
		2215	01	800	01	..	Maintenance of Works	..	70,84.86	70,84.86
		3054	03	337	04	..	Maintenance of Roads under PMGSY	..	4,50.00	4,50.00
		4215	01	102	08	..	Maintenance of Works	..	4,35.76	4,35.76
29	Transport	3053	80	800	01	..	Maintenance of Air Craft	2,69.88	4,90.74	7,60.62
		3055	00	201	22	..	Repair and Maintenance	41,14.79	80.98	41,95.77
		5055	00	201	20	..	Repair and Maintenance	..	32.58	32.58

**APPENDIX X. MAJOR POLICY DECISIONS OF THE GOVERNMENT DURING THE YEAR OR NEW SCHEMES
PROPOSED IN THE BUDGET**

Sr. No.	Nature of the Policy Decision/New Scheme	Receipts/ Expenditure/ Both	Recurring/ One Time	In case of Recurring, annual estimates of impact on net cash flows		Annual Expenditure		Likely sources from which Expenditure on New Scheme to be met			
				Definite Period	Permanent	Revenue	Capital	State's Own Resources	Central Transfers	Raising Debt	
1	2	3	4	5	6	7	8	9	10	11	
Major Policy Decisions											
₹ in lakh											
1	Enhancement of Grant to Panjab University from ₹ 26.00 crore to ₹ 33.00 crore (Major Head - 2202)	Expenditure	Recurring	..	Permanent	33,00.00	..	33,00.00	..	..	..
2	Establishment of Urdu Academy at Malerkotla (Major Head - 2202)	Expenditure	Recurring	..	Permanent	2,76.54	..	2,76.54	..	..	..
3	Funds for maintenance and development of Amritsar (Major Head - 2205)	Expenditure	Recurring	..	Permanent	3,60.00	..	3,60.00	..	..	..
4	Guardians of Governance (Major Head - 2235)	Expenditure	Recurring	..	Permanent	8,44.41	..	8,44.41	..	..	..
5	Creation of Victim Compensation Fund (Major Head - 2235)	Expenditure	Recurring	..	Permanent	2,15.30	..	2,15.30	..	..	..
6	Grant-in-aid to Sainik School Kapurthala (Major Head - 2235)	Expenditure	Recurring	..	Permanent	1,50.00	..	1,50.00	..	..	..
7	Grant-in-aid to State Forest Development Agency for implementation of submission on Agro-Forestry (Major Head - 2406)	Expenditure	Recurring	..	Permanent	2,50.00	..	2,50.00	..	..	..

**APPENDIX X. MAJOR POLICY DECISIONS OF THE GOVERNMENT DURING THE YEAR OR NEW SCHEMES
PROPOSED IN THE BUDGET - conclud.**

Sr. No.	Nature of the Policy Decision/New Scheme	Receipts/ Expenditure/ Both	Recurring/ One Time	In case of Recurring, annual estimates of impact on net cash flows		Annual Expenditure		Likely sources from which Expenditure on New Scheme to be met			
				Definite Period	Permanent	Revenue	Capital	State's Own Resources	Central Transfers	Raising Debt	
1	2	3	4	5	6	7	8	9	10	11	
(₹ in lakh)											
8	New Atta Dal Scheme (Major Head - 3456)	Expenditure	Recurring	..	Permanent	39,00.00	..	39,00.00	..	..	..
9	Setting up of District Bureau of Employment (Major Head - 4250)	Expenditure	One Time	..	..	..	10,00.00	10,00.00	..	..	..

APPENDIX XI. COMMITTED LIABILITIES OF THE GOVERNMENT

Sr. No.	Nature of the Liability	Amount	Likely Sources from which proposed to be met			Likely year of the discharge	Liabilities discharged during the current year	Balance
			State's Own Resources	Central Transfers	Raising Debt			
1	2	3	4	5	6	7	8	9
(₹ in lakh)								
1	Accounts Payable							
2	State's Share in Centrally Sponsored Schemes							
3	Liabilities arising from Incomplete Projects							
4	Others/ Miscellaneous							
	Total							

Note: Data not provided by the State Government.

**APPENDIX XII. RE-ORGANISATION OF THE STATES - ITEMS FOR WHICH ALLOCATION OF BALANCES
BETWEEN / AMONG THE STATES HAS NOT BEEN FINALISED**

Sr. No.	Item	Head of Account	Amount to be allocated amongst successor States		
			At the time of re-organisation	At present	
1	2	3	4	5	
(₹ in lakh)					
1	Capital Expenditure	4058	Capital Outlay on Stationery and Printing	4.90	4.90
2	Capital Expenditure	4059	Capital Outlay on Public Works	64,70.14	64,70.14
3	Capital Expenditure	4217	Capital Outlay on Urban Development	18,51.23	..
4	Capital Expenditure	4250	Capital Outlay on other Social Services	4.02	4.02
5	Capital Expenditure	4401	Capital Outlay on Crop Husbandry	82.84	66.72
6	Capital Expenditure	4402	Capital Outlay on Soil and Water Conservation	27.91	27.91
7	Capital Expenditure	4403	Capital Outlay on Animal Husbandry	15.00	15.00
8	Capital Expenditure	4404	Capital Outlay on Dairy Development	1,49.93	1,06.93
9	Capital Expenditure	4406	Capital Outlay on Forestry and Wild Life	0.84	..
10	Capital Expenditure	4408	Capital Outlay on Food Storage and Warehousing	1,01.08	93.04
11	Capital Expenditure	4416	Investments in Agricultural and Financial Institutions	0.82	0.82
12	Capital Expenditure	4425	Capital Outlay on Co-operation	4,18.44	2,23.84
13	Capital Expenditure	4575	Capital Outlay on other Special Areas Programmes	55.04	45.30
14	Capital Expenditure	4701	Capital Outlay on Medium Irrigation	1,96,36.32	75.93
15	Capital Expenditure	4702	Capital Outlay on Minor Irrigation	8,81.11	7,68.11
16	Capital Expenditure	4711	Capital Outlay on Flood Control Projects	28,10.33	30,64.71
17	Capital Expenditure	4851	Capital Outlay on Village and Small Industries	1,67.42	29.50
18	Capital Expenditure	4854	Capital Outlay on Cement and Non-metallic Mineral Industries	7.33	..
19	Capital Expenditure	4860	Capital Outlay on Consumer Industries	2,05.61	12.12
20	Capital Expenditure	4885	Other Capital Outlay on Industries and Minerals	58.35	..
21	Capital Expenditure	5053	Capital Outlay on Civil Aviation	38.92	38.92
22	Capital Expenditure	5055	Capital Outlay on Road Transport	8,23.71	1,04.36
23	Capital Expenditure	5465	Investments in General Financial and Trading Institutions	3,83.20	..
24	Public Debt		Public Debt	4,18,78.40	..
25	Contingency Fund	8000	Contingency fund	1,00.00	..
			Total	7,61,72.89	1,11,52.27

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