

सत्यमेव जयते

Finance Accounts
Volume I
2015-16



Government of Punjab

Finance Accounts

Volume I

2015-16

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 2016 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 IX 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 VI 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 2015-16.

(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 2016.



Date: 1 October 2016
Place: New Delhi

(Shashi Kant Sharma)
Comptroller and Auditor General of India

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 '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 2015-16 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.

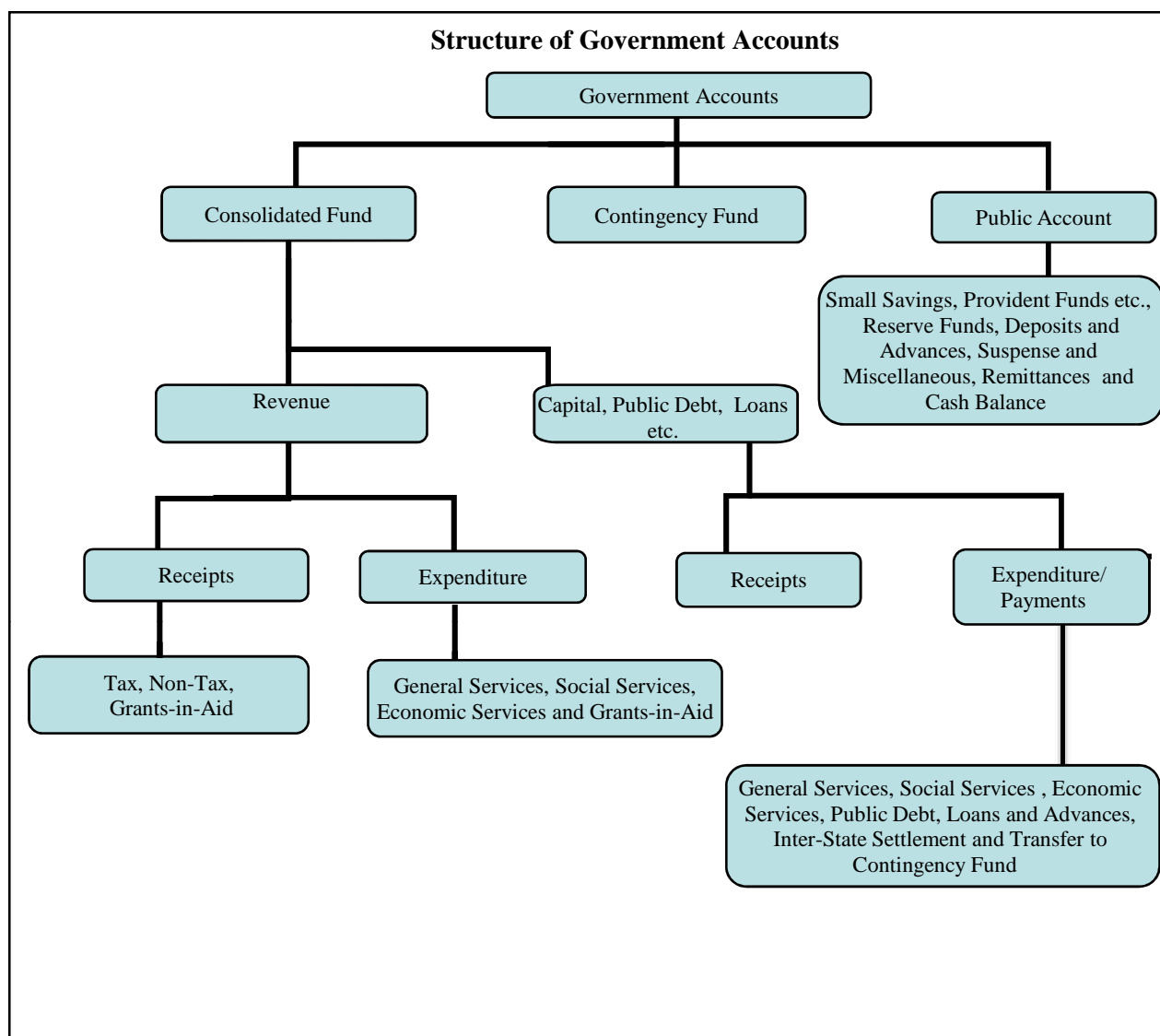
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two digits), Detailed Heads (two to three digits) and Object Heads (two or three digits). Major Heads represent functions of Government, 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 2016).

0020 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 13 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 thirteen 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.
- 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 under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
- 16. Detailed Statement of Capital Expenditure by Minor Heads and Sub Heads:** 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 under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. 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.
- 18. Detailed Statement of Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 of Volume I.

GUIDE TO THE FINANCE ACCOUNTS - contd.

- 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 13 Appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of Major Central schemes and State Plan schemes, 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), V (Plan Scheme Expenditure)

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 2016	As on 31 March 2015
	Notes to Accounts (Sr. No.)	Statement No.		
Cash		2,21	-14.63	-1,37.76
(i) Cash in Treasuries and Local Remittances			..	..
(ii) Departmental Balances	3(xi)		6,11.23	5,75.34
(iii) Permanent Cash Imprest			0.23	0.23
(iv) Cash Balance Investments			52,38.43	3,50.35
(v) Deposits with Reserve Bank of India			-62,65.20	-10,64.36
(vi) Investments from Earmarked Funds (b)		19,22	4,00.68	0.68
Capital Expenditure		16	3,89,92.01	3,59,21.18
(i) Investments in shares of Companies, Corporations, etc.		8,19	40,64.54	39,77.46
(ii) Other Capital Expenditure		16	3,49,27.47	3,19,43.72
Contingency Fund (un-recouped)	3(vii)	21	..	..
Loans and Advances		7,18	83,65.48	26,15.34
Advances with departmental officers		21	0.42	0.42
Suspense and Miscellaneous Balances (c)		21	41.34	46.43
Remittance Balances		21	1.51	4.22
Cumulative excess of Expenditure over Receipts (d)			8,24,79.51 (e)	7,39,41.07
Total			12,98,65.64	11,23,90.90

(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' does not include 'Cash Balance Investment Account', which is 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 is different from and not the fiscal/revenue deficit for the current year.

(e) Differs by ₹ 11.67 crore (decreased) due to prior period adjustment (Refer page no. 19 of Statement No. 5).

1. STATEMENT OF FINANCIAL POSITION - conclud.

(₹ in crore)

Liabilities	Reference		As on 31 March 2016	As on 31 March 2015
	Notes to Accounts (Sr. No.)	Statement No.		
Borrowings (Public Debt)		6,17	10,31,94.93	8,68,18.03
(i) Internal Debt			9,96,29.03	8,32,02.94
(ii) Loans and Advances from Central Government			35,65.90	36,15.09
Non-Plan Loans			34.29	39.01
Loans for State Plan Schemes			35,31.30	35,75.77
Loans for Central Plan Schemes			..	..
Loans for Centrally Sponsored Plan Schemes			..	..
Other Loans			0.31	0.31
Contingency Fund (Balance)	3(vii)	21	25.00	25.00
Liabilities on Public Account		21	2,66,45.71	2,55,47.87
(i) Small Savings, Provident Funds, etc.			1,93,70.85	1,82,61.90
(ii) Reserve Funds			41,11.76	42,37.22
(iii) Deposits			31,63.10	30,48.75
(iv) Suspense and Miscellaneous Balances			..	..
(v) Remittances Balances			..	..
Cumulative excess of Receipts over Expenditure			..	..
Total			12,98,65.64	11,23,90.90

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

(` in crore)

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Part - I Consolidated Fund					
Section - A : Revenue					
Revenue Receipts <i>(Ref. Statement 3 & 14)</i>	4,15,23.38	3,90,22.85	Revenue Expenditure <i>(Ref. Statement 4-A, 4-B & 15)</i>	5,00,73.49	4,66,13.49
Tax Revenue (Raised by the State) <i>(Ref. Statement 3 & 14)</i>	2,66,90.49	2,55,70.20	Salaries (a) <i>(Ref. Statement 4-B & Appendix-I)</i>	1,71,28.48	1,60,03.80
Non-Tax Revenue <i>(Ref. Statement 3 & 14)</i>	26,50.27	28,79.73	Subsidies (a) <i>(Ref. Appendix-II)</i>	50,80.29	47,72.03
			Grants-in-aid (b) <i>(Ref. Statement 4-B, 10 & Appendix-III)</i>	49,45.96	45,86.31
Interest Receipts <i>(Ref. Statement 3 & 14)</i>	2,25.28	1,93.88	General Services <i>(Ref. Statement 4-A & 15)</i>	1,85,61.43	1,72,21.84
Others <i>(Ref. Statement 3)</i>	24,24.99	26,85.85	Interest Payment and Servicing of Debt <i>(Ref. Statement 4-A & 15)</i>	97,81.77	89,60.48
			Pensions <i>(Ref. Statement 4-A & 15)</i>	78,32.83	72,49.21
Share of Union Taxes/Duties <i>(Ref. Statement 3 & 14)</i>	80,08.90	47,02.97	Others <i>(Ref. Statement 4-A)</i>	9,46.83	10,12.15
			Social Services <i>(Ref. Statement 4-A & 15)</i>	30,07.90	29,39.43
			Economic Services <i>(Ref. Statement 4-A & 15)</i>	6,43.28	4,86.05
Grants from Central Government <i>(Ref. Statement 3 & 14)</i>	41,73.72	58,69.95	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions <i>(Ref. Statement 4-A & 15)</i>	7,06.15	6,04.03
Revenue Deficit	85,50.11	75,90.64	Revenue Surplus	..	..
Section - B : Capital					
Capital Receipts <i>(Ref. Statement 3 & 14)</i>	0.26	0.52	Capital Expenditure (c) <i>(Ref. Statement 4-A, 4-B & 16)</i>	30,59.42	31,18.44
			General Services <i>(Ref. Statement 4-A & 16)</i>	2,52.88	2,52.27
			Social Services <i>(Ref. Statement 4-A & 16)</i>	8,28.63	7,94.62
			Economic Services <i>(Ref. Statement 4-A & 16)</i>	19,77.91	20,71.55

- (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 ` 34.84 crore pertaining to Salary .

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS - contd.

(` in crore)

Receipts			Disbursements		
	2015-16	2014-15		2015-16	2014-15
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	2,18.45	1,37.14	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	59,68.59	2,70.27
General Services (Ref. Statement 7 & 18)	..	..	General Services (Ref. Statement 4-A, 7 & 18)	..	..
Social Services (Ref. Statement 7 & 18)	0.05	0.03	Social Services (Ref. Statement 4-A, 7 & 18)	..	..
Economic Services (Ref. Statement 7 & 18)	1,68.93	71.69	Economic Services (Ref. Statement 4-A, 7 & 18)	59,27.63	1,86.49
Loans to Government Servants (Ref. Statement 7 & 18)	49.47	65.42	Loans to Government Servants (Ref. Statement 4-A, 7 & 18)	40.96	83.78
Public Debt Receipts (Ref. Statement 3, 6 & 17)	3,84,28.04	3,12,23.54	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	2,20,51.13	2,30,74.71
Internal Debt (Market Loans, NSSF etc.) (Ref. Statement 3, 6 & 17)	3,81,62.71	3,06,56.92	Internal Debt (Market Loans etc.) (Ref. Statement 4-A, 6 & 17)	2,17,36.61	2,27,91.63
Loans from Government of India (Ref. Statement 3, 6 & 17)	2,65.33	5,66.62	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	3,14.52	2,83.08
Net of Inter-State Settlement	..	..	Net of Inter-State Settlement	..	..
Total Receipts - Consolidated Fund (Ref. Statement 3)	8,01,70.13	7,03,84.05	Total Expenditure - Consolidated Fund (Ref. Statement 4)	8,11,52.63	7,30,76.91
Deficit in Consolidated Fund	..	26,92.86	Surplus in Consolidated Fund	9,82.50	..
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)	34,40.60	36,83.39	Small Savings, Provident Funds, etc. (Ref. Statement 21)	23,31.65	19,48.02
Reserve Funds (Ref. Statement 21)	5,90.15	6,68.51	Reserve Funds (Ref. Statement 21)	11,15.61	18.97
Deposits (Ref. Statement 21)	56,93.70	44,48.72	Deposits (Ref. Statement 21)	55,79.35	48,51.04
Advances (Ref. Statement 21)	..	..	Advances (Ref. Statement 21)	..	-0.35
Suspense and Miscellaneous (e) (Ref. Statement 21)	5,61,89.20	3,80,98.33	Suspense and Miscellaneous (d) (Ref. Statement 21)	6,11,08.09	3,83,86.81
Remittances (Ref. Statement 21)	1,04.35	90.50	Remittances (Ref. Statement 21)	1,01.64	87.28
Total Receipts - Public Account (Ref. Statement 21)	6,60,18.00	4,69,89.45	Total Disbursements - Public Account (Ref. Statement 21)	7,02,36.34	4,52,91.77
Deficit in Public Account	42,18.34	..	Surplus in Public Account	..	16,97.68
Opening Cash Balance (Ref. Statement 21)	-10,64.36	-69.18	Closing Cash Balance (Ref. Statement 21)	-62,65.20	-10,64.36
Increase in Cash Balance	..	..	Decrease in Cash Balance	-52,00.84	-9,95.18

(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 2016	As on 31 March 2015
1		2	3
(a) General Cash Balances -			
1	Deposits with Reserve Bank of India *	-62,65.20	-10,64.36
2	Investments held in the Cash Balance Investment Account	52,38.43	3,50.35
	Total (a)	-10,26.77	-7,14.01
(b) Other Cash Balances and Investments-			
1	Cash with departmental officers viz. Forest and Public Works	6,11.23	5,75.34
2	Permanent advances for contingent expenditure with departmental officers	0.23	0.23
3	Investments of earmarked funds	4,00.68	0.68
	Total (b)	10,12.14	5,76.25
	Total	-14.63	-1,37.76

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 ₹ 5,40.00 crore upto 31 January 2016 and ₹ 9,25.00 crore from 1 February 2016. 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 was ₹ 7.43 crore with effect from 1 April 2015, ₹ 7.30 crore with effect from 1 July 2015 and ₹ 7.36 crore with effect from 1 August 2015.

* 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 2015-16 advised to the Reserve Bank of India till 10 April 2016.

** The cash balance ('Deposits with Reserve Bank of India') given above is the closing cash balance of the year as on 31 March 2016 but worked out by 10 April 2016 and not simply the daily balance on 31 March 2016.

Note: There was a difference of ` 4.21 crore (Credit) between the figures reflected in the accounts (Credit of ` 62,65.20 crore) and that intimated by the Reserve Bank of India (Debit of ` 62,60.99 crore) regarding "Deposits with Reserve Bank" included in the Cash Balance upto 31 March 2016. However, the un-reconciled difference at the end of June 2016 works out to ` 0.05 crore (Credit) 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 2015-16 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	91
(ii)	Number of days on which the minimum balance was maintained by taking ordinary ways and means advances	216
(iii)	Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	2
(iv)	Number of days on which overdrafts were taken	57

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

(` in crore)

Sr. No.	Particulars	Amount
1	2	3
(i)	Government of India Securities (a)	58.18
(ii)	Government of India Treasury Bills	51,80.21
(iii)	Punjab State Power Corporation Limited Bonds (b)	0.04
	Total	52,38.43

Interest realised during the year on these investments was ` 12.31 crore.

Note: (a) An amount of ` 43.81 crore has been transferred to Major Head 2049-01-123 to rectify the misclassification pertaining to the year 2000-01. The balance amount is under reconciliation.

(b) 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	
		2015-16	2014-15
A.	Tax Revenue		
A.1	Own Tax Revenue	2,66,90.49	2,55,70.20
	Land Revenue	55.21	47.30
	Stamps and Registration Fees	24,48.98	24,74.15
	State Excise	47,96.45	42,46.11
	Taxes on Sales, Trade etc.	1,58,56.64	1,54,55.17
	Taxes on Vehicles	14,74.83	13,93.32
	Others	20,58.38	19,54.15
A.2	State's share of Union Taxes/Duties	80,08.90	47,02.97
	Corporation Tax	25,28.38	16,42.28
	Taxes on Income other than Corporation Tax	17,61.21	11,72.75
	Other Taxes on Income and Expenditure	0.06	0.04
	Taxes on Wealth	0.52	4.44
	Customs	12,81.78	7,60.59
	Union Excise Duties	10,63.07	4,29.49
	Service Tax	13,68.73	6,93.38
	Other Taxes and Duties on Commodities and Services	5.15	..
	Total - A	3,46,99.39	3,02,73.17
B.	Non-Tax Revenue		
	Interest Receipts	2,25.28	1,93.88
	Miscellaneous General Services	9,99.84	14,73.47
	Urban Development	81.05	1,19.44
	Road Transport	1,48.49	1,61.66
	Others	11,95.61	9,31.28
	Total - B	26,50.27	28,79.73

II - GRANTS FROM GOVERNMENT OF INDIA

(` in crore)

Description		Actuals	
		2015-16	2014-15
C.	Grants-in-aid and Contributions		
	Grants-in-aid from Central Government		
C.1	Non-Plan Grants	12,74.64	20,03.87
	Other Grants	12,74.64	20,03.87
C.2	Grants for State/Union Territory Plan Schemes	23,20.12	35,97.61
	Block Grants	1,95.09	5,36.19
	Other Grants	21,25.03	30,61.42
C.3	Grants for Central Plan Schemes	3,41.76	80.06
C.4	Grants for Centrally Sponsored Plan Schemes	2,37.20	1,88.41
	Total - C	41,73.72	58,69.95
	Total Revenue Receipts (A+B+C)	4,15,23.38	3,90,22.85

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

III - CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS

(` in crore)

Description		Actuals	
		2015-16	2014-15
D.	Capital Receipts		
	Disinvestment proceeds	0.26	0.52
	Total - D	0.26	0.52
E.	Public Debt Receipts		
	Internal Debt	3,81,62.71	3,06,56.92
	Market Loans	1,08,00.00	89,50.00
	Ways and Means Advance from R.B.I.	1,82,20.83	1,92,68.11
	Compensation and Other Bonds	55,97.07	..
	Loans from Financial Institutions	5,63.33	3,93.65
	Special Securities issued to National Small Savings Fund of the Central Government	29,81.48	20,45.16
	Loans and Advances from Central Government	2,65.33	5,66.62
	Non-Plan Loans	..	4.70
	Loans for State/Union Territory Plan Schemes	2,65.33	5,61.92
	Total - E	3,84,28.04	3,12,23.54
F.	Loans and Advances by State Government (a)	2,18.45	1,37.14
G.	Inter-State Settlements	..	..
	Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	8,01,70.13	7,03,84.05

(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	6,33.90	..	..	6,33.90
	Parliament/State/Union Territory Legislatures	35.55	..	..	35.55
	President, Vice-President/Governor, Administrator of Union Territories	6.40	..	..	6.40
	Council of Ministers	34.84	..	..	34.84
	Administration of Justice	5,11.62	..	..	5,11.62
	Elections	45.49	..	..	45.49
A.2	Fiscal Services	1,03,07.32	..	..	1,03,07.32
	Land Revenue	2,22.72	..	..	2,22.72
	Stamps and Registration	23.31	..	..	23.31
	State Excise	84.55	..	..	84.55
	Taxes on Sales, Trade etc.	1,19.06	..	..	1,19.06
	Taxes on Vehicles	45.84	..	..	45.84
	Other Taxes and Duties on Commodities and Services	4.13	..	..	4.13
	Other Fiscal Services	25.94	..	..	25.94
	Interest Payments	97,81.77	..	..	97,81.77
A.3	Administrative Services	58,92.82	2,52.88		61,45.70
	Public Service Commission	8.33	..	..	8.33
	Secretariat - General Services	1,58.18	..	..	1,58.18
	District Administration	2,88.36	..	..	2,88.36
	Treasury and Accounts Administration	54.92	..	..	54.92
	Police	44,89.81	1,33.13	..	46,22.94
	Jails	1,89.00	..	..	1,89.00
	Supplies and Disposals	2.41	..	..	2.41
	Stationery and Printing	31.72	0.20	..	31.92
	Public Works	3,68.22	1,07.33	..	4,75.55
	Other Administrative Services	3,01.87	12.22	..	3,14.09
A.4	Pensions and Miscellaneous General Services	78,79.40	..	..	78,79.40
	Pensions and Other Retirement Benefits	78,32.83	..	..	78,32.83
	Miscellaneous General Services	46.57	..	..	46.57
	Total - A. General Services	2,47,13.44	2,52.88	..	2,49,66.32
B.	Social Services				
B.1	Education, Sports, Art and Culture (a)	85,48.85	2,43.05	..	87,91.90
	General Education	83,12.32	2,43.05	..	85,55.37
	Technical Education	1,36.95	..	..	1,36.95
	Sports and Youth Services	82.41	..	..	82.41
	Art and Culture	17.17	..	..	17.17

(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	26,04.19	2.09	..	26,06.28
	Medical and Public Health	24,07.53	2.09	..	24,09.62
	Family Welfare	1,96.66	..	..	1,96.66
B.3	Water Supply, Sanitation, Housing and Urban Development	9,04.58	5,47.58	..	14,52.16
	Water Supply and Sanitation	3,39.75	3,31.41	..	6,71.16
	Housing	4,95.26	37.50	..	5,32.76
	Urban Development	69.57	1,78.67	..	2,48.24
B.4	Information and Broadcasting	56.53	0.84	..	57.37
	Information and Publicity	56.53	0.84	..	57.37
B.5	Welfare of Scheduled Castes, Scheduled Tribes , Other Backward Classes and Minorities	5,21.51	17.06	..	5,38.57
	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5,21.51	17.06	..	5,38.57
B.6	Labour and Labour Welfare	1,86.25	..	..	1,86.25
	Labour and Employment	1,86.25	..	..	1,86.25
B.7	Social Welfare and Nutrition	20,52.48	7.90	..	20,60.38
	Social Security and Welfare	13,83.41	7.90	..	13,91.31
	Nutrition	1,46.03	..	..	1,46.03
	Relief on account of Natural Calamities	5,23.04	..	..	5,23.04
B.8	Others	23.47	10.11	..	33.58
	Other Social Services	0.51	10.11	..	10.62
	Secretariat - Social Services	22.96	..	..	22.96
	Total - B. Social Services	1,48,97.86	8,28.63	..	1,57,26.49
C.	Economic Services				
C.1	Agriculture and Allied Activities	62,04.78	79.92	3,30.56	66,15.26
	Crop Husbandry	51,31.77	..	..	51,31.77
	Soil and Water Conservation	1,20.52	..	..	1,20.52
	Animal Husbandry	3,65.82	23.70	..	3,89.52
	Dairy Development	19.27	..	..	19.27
	Fisheries	16.25	..	..	16.25
	Forestry and Wild Life	1,12.98	..	..	1,12.98
	Agricultural Research and Education	3,48.19	..	..	3,48.19
	Co-operation	81.97	56.22	3,30.56	4,68.75
	Other Agricultural Programmes	8.01	..	..	8.01
C.2	Rural Development	4,69.36	88.28	..	5,57.64
	Special Programmes for Rural Development	48.50	..	..	48.50
	Other Rural Development Programmes	4,20.86	88.28	..	5,09.14
C.3	Irrigation and Flood Control	13,13.78	7,51.52	..	20,65.30
	Major Irrigation	8,57.44	93.46	..	9,50.90
	Medium Irrigation	1,71.25	1,65.55	..	3,36.80
	Minor Irrigation	1,56.98	31.80	..	1,88.78
	Command Area Development	..	2,03.08	..	2,03.08
	Flood Control and Drainage	1,28.11	2,57.63	..	3,85.74

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

A. EXPENDITURE BY FUNCTION - conclud.

(₹ in crore)

Description		Revenue	Capital	Loans and Advances	Total
1		2	3	4	5
C.4	Energy	5,14.05	..	55,97.07	61,11.12
	Power	5,10.00	..	55,97.07	61,07.07
	New and Renewable Energy	4.05	..	..	4.05
C.5	Industry and Minerals	70.37	15.98	..	86.35
	Village and Small Industries	49.28	15.98	..	65.26
	Industries	17.72	..	..	17.72
	Non-ferrous Mining and Metallurgical Industries	3.37	..	..	3.37
C.6	Transport	6,33.31	8,91.42	..	15,24.73
	Civil Aviation	18.46	10.83	..	29.29
	Roads and Bridges	2,90.49	8,75.43	..	11,65.92
	Road Transport	3,24.36	5.16	..	3,29.52
C.7	Science, Technology and Environment	5.87	..	..	5.87
	Other Scientific Research	3.52	..	..	3.52
	Ecology and Environment	2.35	..	..	2.35
C.8	General Economic Services	5,44.52	1,50.79	..	6,95.31
	Secretariat - Economic Services	22.42	..	..	22.42
	Tourism	47.57	50.09	..	97.66
	Census Surveys and Statistics	25.33	..	..	25.33
	Civil Supplies	4,45.86	..	..	4,45.86
	Other General Economic Services	3.34	1,00.70	..	1,04.04
	Total - C. Economic Services	97,56.04	19,77.91	59,27.63	1,76,61.58
D.	Grants-in-aid and Contributions				
	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	7,06.15	..	..	7,06.15
	Total -D. Grants-in-aid and Contributions	7,06.15	..	..	7,06.15
E.	Public Debt				
	Internal Debt of the State Government	..	..	..	2,17,36.61
	Loans and Advances from the Central Government	..	..	..	3,14.52
	Total - E. Public Debt	..	..	..	2,20,51.13
F.	Loans and Advances				
	Loans to Government Servants etc.	..	..	40.96	40.96
	Total - Loans to Government Servants etc.	..	..	40.96	40.96
G.	Inter-State Settlement				
	Total -G. Inter-State Settlement	..	..	..	..
	Total - Consolidated Fund Expenditure (a)	5,00,73.49	30,59.42	59,68.59	8,11,52.63

(a) An amount of ₹ 2,20,51.13 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	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Salaries	1,71,28.48	34.84	1,71,63.32	1,60,03.80	30.68	1,60,34.48	1,45,80.34	10.66	1,45,91.00
Interest	99,04.48	..	99,04.48	90,83.44	..	90,83.44	79,44.18	..	79,44.18
Pensionary Charges	83,85.84	..	83,85.84	76,25.54	..	76,25.54	65,81.40	..	65,81.40
Subsidies	50,80.29	..	50,80.29	47,72.03	..	47,72.03	49,03.92	..	49,03.92
Grants-in-aid (Salary)	31,13.07	..	31,13.07	32,00.85	..	32,00.85	29,04.07	..	29,04.07
Other Charges	26,84.93	79.88	27,64.81	16,13.55	84.09	16,97.64	20,73.58	3,25.53	23,99.11
Major Works	..	27,47.56	27,47.56	0.30	27,21.79	27,22.09	..	17,59.47	17,59.47
Grants-in-aid (Non-Salary)	22,86.08	..	22,86.08	19,67.99	..	19,67.99	12,19.78	..	12,19.78
Scholarships/ Stipends	4,24.06	..	4,24.06	8,54.78	..	8,54.78	5,17.42	..	5,17.42
Wages	3,08.61	..	3,08.61	2,99.56	..	2,99.56	2,71.46	..	2,71.46
Grants-in-aid (Creation of Capital Assets)	2,52.96	..	2,52.96	21.50	..	21.50	7.63	..	7.63
Medical Reimbursement	2,16.99	0.76	2,17.75	2,15.27	0.15	2,15.42	1,35.87	0.12	1,35.99
Minor Works	1,87.08	0.03	1,87.11	85.30	5.02	90.32	1,32.87	0.15	1,33.02
Cost of Ration	1,84.99	..	1,84.99	2,11.93	..	2,11.93	72.46	..	72.46
Electricity Charges	1,64.63	0.01	1,64.64	1,50.85	0.01	1,50.86	1,26.78	0.01	1,26.79
Petrol, Oil and Lubricant	1,60.21	..	1,60.21	1,46.96	..	1,46.96	1,42.94	0.01	1,42.95
Machinery and Equipments	0.54	1,21.87	1,22.41	0.32	2,13.76	2,14.08	0.65	26.24	26.89
Office Expenses	97.90	0.07	97.97	92.30	0.22	92.52	96.40	0.44	96.84
Professional Services	91.69	0.06	91.75	1,01.61	0.08	1,01.69	66.10	..	66.10
Investments	..	72.76	72.76	..	1,05.00	1,05.00	..	30.00	30.00
Motor Vehicles	11.50	51.05	62.55	8.25	0.47	8.72	..	..	..
Supplies and Materials	48.36	2.34	50.70	72.89	5.84	78.73	58.56	3.35	61.91
Advertising and Publicity	48.18	0.05	48.23	11.77	0.01	11.78	23.71	0.03	23.74
Rent, Rates and Taxes	47.61	0.05	47.66	61.09	0.04	61.13	37.56	0.06	37.62
Domestic Travel Expenses	46.43	0.01	46.44	42.99	..	42.99	52.64	..	52.64
Contributions	21.30	..	21.30	15.40	..	15.40	13.11	..	13.11
Other Contractual Services	19.13	..	19.13	20.31	..	20.31	15.54	..	15.54
Publications	15.43	..	15.43	9.63	..	9.63	14.38	..	14.38
Secret Service Expenditure	10.63	..	10.63	5.34	..	5.34	..	..	..
Clothing and Tentage	9.10	1.01	10.11	4.61	0.69	5.30	..	..	..

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

B. EXPENDITURE BY NATURE - conclud.

(` in crore)

Object of Expenditure	2015-16			2014-15			2013-14		
	Revenue	Capital	Total	Revenue	Capital	Total	Revenue	Capital	Total
1	2	3	4	5	6	7	8	9	10
Suspense	4.94	3.79	8.73	-7.64	38.56	30.92	..	..	..
Other Administrative Expenses	7.16	..	7.16	6.96	..	6.96	9.20	..	9.20
Rewards	4.97	..	4.97	4.45	..	4.45	..	..	..
Lumpsum Provision	0.13	2.25	2.38	0.24	..	0.24	4.37	65.12	69.49
Others	14.00	12.64	26.64	14.44	4.16	18.60	-1.56	34.21	32.65
Inter-Account Transfer	-88.00	-40.63	-1,28.63	7.79	-36.43	-28.64	-45.87	..	-45.87
Deduct-Recoveries	-8,20.21	-30.98	-8,51.19	-1,12.91	-55.70	-1,68.61	-3,18.82	-54.79	-3,73.61
Total	5,00,73.49	30,59.42	5,31,32.91	4,66,13.49	31,18.44	4,97,31.93	4,16,40.67	22,00.61	4,38,41.28

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Head of Account	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6
	(` in crore)				
A. Capital Account of General Services -					
4055 Capital Outlay on Police	90.30	7,99.16	1,33.13	9,32.29	(+47.43)
4058 Capital Outlay on Stationery and Printing	..	4.82	0.20	5.02	(+100.00)
4059 Capital Outlay on Public Works	1,36.96	11,97.82	1,07.33	13,05.15	(-21.63)
4070 Capital Outlay on Other Administrative Services	25.01	1,14.63	12.22	1,26.85	(-51.14)
Total-A. Capital Account of General Services	2,52.27	21,16.43	2,52.88	23,69.31	(+0.24)
B. Capital Account of Social Services -					
(a) Capital Account of Education, Sports, Art and Culture -					
4202 Capital Outlay on Education, Sports, Art and Culture	1,53.72	17,61.32	2,43.05	20,04.37	(+58.11)
Total - (a) Capital Account of Education, Sports, Art and Culture	1,53.72	17,61.32	2,43.05	20,04.37	(+58.11)
(b) Capital Account of Health and Family Welfare -					
4210 Capital Outlay on Medical and Public Health	0.07	4,59.56	2.09	4,61.65	(+2885.71)
4211 Capital Outlay on Family Welfare	..	33.05	..	33.05	..
Total - (b) Capital Account of Health and Family Welfare	0.07	4,92.61	2.09	4,94.70	(+2885.71)
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -					
4215 Capital Outlay on Water Supply and Sanitation	2,95.96	19,62.79	3,31.41	22,94.20	(+11.98)
4216 Capital Outlay on Housing	12.99	6,04.91	37.50	6,42.41	(+188.68)
4217 Capital Outlay on Urban Development	2,56.56	25,06.11	1,78.67	26,84.78	(-30.36)
Total - (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	5,65.51	50,73.81	5,47.58	56,21.39	(-3.17)
(d) Capital Account of Information and Broadcasting -					
4220 Capital Outlay on Information and Publicity	0.64	4.68	0.84	5.52	(+31.25)
Total - (d) Capital Account of Information and Broadcasting	0.64	4.68	0.84	5.52	(+31.25)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	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	54.30	1,31.83 a	17.06	1,48.89	(-)68.58
Total - (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	54.30	1,31.83 a	17.06	1,48.89	(-)68.58
(g) Capital Account of Social Welfare and Nutrition -					
4235 Capital Outlay on Social Security and Welfare	19.33	40.41	7.90	48.31	(-)59.13
Total - (g) Capital Account of Social Welfare and Nutrition	19.33	40.41	7.90	48.31	(-)59.13
(h) Capital Account of Other Social Services -					
4250 Capital Outlay on Other Social Services	1.05	1,31.70 b	10.11	1,41.81	(+)862.86
Total - (h) Capital Account of Other Social Services	1.05	1,31.70 b	10.11	1,41.81	(+)862.86
Total - B. Capital Account of Social Services	7,94.62	76,36.36 c	8,28.63	84,64.99	(+)4.28
C. Capital Account of Economic Services -					
(a) Capital Account of Agriculture and Allied Activities -					
4401 Capital Outlay on Crop Husbandry	..	-0.95	..	-0.95 d	..
4402 Capital Outlay on Soil and Water Conservation	..	39.36	..	39.36	..
4403 Capital Outlay on Animal Husbandry	10.02	1,16.37	23.69	1,40.06	(+)136.43
4404 Capital Outlay on Dairy Development	..	15.46	..	15.35 e	..
4405 Capital Outlay on Fisheries	..	5.26	..	5.26	..
4406 Capital Outlay on Forestry and Wild Life	..	54.93	..	54.93	..

a Increased by ` 11.67 crore through Proforma Adjustment to rectify the misclassification.

b Decreased by ` 0.10 crore through Proforma Adjustment to transfer the amount to Major Head '4425' to rectify the misclassification.

c Increased by ` 11.57 crore through Proforma Adjustment as per Foot Note 'a' and 'b'.

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

e Differs by ` 0.11 crore (decreased) due to disinvestment made during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6
	(` in crore)				
C. Capital Account of Economic Services - contd.					
(a) Capital Account of Agriculture and Allied Activities - concld.					
4408 Capital Outlay on Food Storage and Warehousing	..	9.90	..	9.90	..
4416 Investments in Agricultural Financial Institutions	..	80.10	..	80.10	..
4425 Capital Outlay on Co-operation	80.00	1,19.77 a	56.23	1,75.85 b	(-)29.71
4435 Capital Outlay on other Agricultural Programmes	..	-13.96	..	-13.96 c	..
Total - (a) Capital Account of Agriculture and Allied Activities	90.02	4,26.24 a	79.92	5,05.90 d	(-)11.22
(b) Capital Account of Rural Development -					
4515 Capital Outlay on Other Rural Development Programmes	92.24	15,62.39	88.28	16,50.67	(-)4.29
Total - (b) Capital Account of Rural Development	92.24	15,62.39	88.28	16,50.67	(-)4.29
(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	49.79	49,38.53	93.46	50,31.99	(+)87.73
4701 Capital Outlay on Medium Irrigation	1,39.05	23,04.57	1,65.55	24,70.12	(+)19.06
4702 Capital Outlay on Minor Irrigation	66.63	5,19.51	31.80	5,51.31	(-)52.27
4705 Capital Outlay on Command Area Development	1,72.69	11,43.15	2,03.08	13,46.23	(+)17.60
4711 Capital Outlay on Flood Control Projects	2,30.93	19,62.27	2,57.63	22,19.90	(+)11.56
Total - (d) Capital Account of Irrigation and Flood Control	6,59.09	1,08,68.03	7,51.52	1,16,19.55	(+)14.03

a Increased by ` 0.10 crore through Proforma Adjustment to rectify the misclassification.

b Differs by ` 0.15 crore (decreased) due to disinvestment made during the year.

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

d Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE - contd.

Head of Account	Expenditure during 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	Percentage Increase (+)/ Decrease (-)
1	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	..	0.53	..
Total - (e) Capital Account of Energy	..	27,73.38	..	27,73.38	..
(f) Capital Account of Industry and Minerals -					
4851 Capital Outlay on Village and Small Industries	..	1,80.98	15.98	1,96.96	(+100.00)
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	..	5,02.55	15.98	5,18.53	(+100.00)
(g) Capital Account of Transport -					
5053 Capital Outlay on Civil Aviation	11.69	5,48.74	10.83	5,59.57	(-7.44)
5054 Capital Outlay on Roads and Bridges	9,25.71	58,37.84	8,75.43	67,13.27	(-5.43)
5055 Capital Outlay on Road Transport	29.83	2,93.24	5.16	2,98.40	(-82.70)
Total - (g) Capital Account of Transport	9,67.23	66,79.82	8,91.42	75,71.24	(-7.84)
(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 2014-15	Progressive Expenditure upto 2014-15	Expenditure during 2015-16	Progressive Expenditure upto 2015-16	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	30.18	1,113.67	50.09	1,63.76	(+)65.97
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	2,32.79	31,11.38	1,00.70	32,12.08	(-)56.74
Total - (j) Capital Account of General Economic Services	2,62.97	32,29.31	1,50.79	33,80.10	(-)42.66
Total-C. Capital Account of Economic Services	20,71.55	2,61,80.06 a	19,77.91	2,81,57.71 b	(-)4.52
Total	31,18.44	3,59,32.85 c	30,59.42	3,89,92.01 de	(-)1.89

a Increased by ` 0.10 crore through Proforma Adjustment to rectify the misclassification.

b Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

c Increased by ` 11.67 crore through Proforma Adjustment to rectify the misclassification.

d Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

e ` 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 2013-14, 2014-15 and 2015-16 was ` 38,62.16 crore, ` 39,77.48 crore and ` 40,64.56 crore respectively. The dividend received there from was ` 1.46 crore (0.04 per cent), ` 1.48 crore (0.04 per cent) and ` 1.46 crore (0.04 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 2015	Receipts during the year	Repayments during the year	Balance on 31 March 2016	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	5,80,02.98	1,08,00.00	16,00.99	6,72,01.99	(+)91,99.01	51.92
Ways and Means Advances	..	1,82,20.83	1,82,20.83	..	..	..
Compensation and other Bonds	63.73	55,97.07	63.73	55,97.07	(+)55,33.34	4.32
Loans from Financial Institutions	25,81.48	5,63.32	3,97.23	27,47.57	(+)1,66.09	2.12
Special Securities issued to National Small Savings Fund of the Central Government	2,23,05.12	29,81.48	14,02.91	2,38,83.69	(+)15,78.57	18.45
Other Loans	2,49.63	..	50.92	1,98.71	(-)50.92	0.15
Total (6003)	8,32,02.94	3,81,62.70	2,17,36.61	9,96,29.03	(+)1,64,26.09	76.96
6004. Loans and Advances from the Central Government-						
Non-Plan Loans	39.01	..	4.72	34.29	(-)4.72	0.03
Loans for State/Union Territory Plan Schemes	35,75.77	2,65.33	3,09.80	35,31.30	(-)44.47	2.73
Pre-1984-85 Loans	0.31	..	..	0.31	..	..
Total (6004)	36,15.09	2,65.33	3,14.52	35,65.90	(-)49.19	2.76
Total - Public Debt	8,68,18.03	3,84,28.03	2,20,51.13	10,31,94.93	(+)1,63,76.90	79.72
B. Other Liabilities-						
Public Account -						
Small Savings, Provident Funds, etc.	1,82,61.90	34,40.60	23,31.65	1,93,70.85	(+)11,08.95	14.96
Reserve Funds bearing Interest	42,28.32	5,90.15	11,15.61	37,02.86	(-)5,25.46	2.86
Reserve Funds not bearing Interest	8.90	..	..	8.90	..	0.01
Deposits bearing Interest	8,25.39	13,66.75	14,18.15	7,73.99	(-)51.40	0.60
Deposits not bearing Interest	22,23.36	43,26.96	41,61.20	23,89.12	(+)1,65.76	1.85
Total - Other Liabilities	2,55,47.87	97,24.46	90,26.61	2,62,45.72	(+)6,97.85	20.28
Total - Public Debt and Other Liabilities	11,23,65.90	4,81,52.49	3,10,77.74	12,94,40.65	(+)1,70,74.75	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 ` 1,63,76.90 crore during the year 2015-16 and stood at ` 10,31,94.93 crore on 31 March 2016.

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 2015-16, Punjab State Development Loan 2025 @ 8.05 per cent for ` 10,00.00 crore, 8.32 per cent for ` 9,00.00 crore, 8.27 per cent for ` 6,00.00 crore, 8.34 per cent for ` 6,00.00 crore, 8.25 per cent for ` 9,00.00 crore, 8.28 per cent for ` 6,00.00 crore, 8.25 per cent for ` 9,00.00 crore, 8.16 per cent for ` 4,00.00 crore, 8.01 per cent for ` 15,00.00 crore, 8.14 per cent for ` 5,00.00 crore, 8.24 per cent for ` 6,00.00 crore, Punjab State Development Loan 2026 @ 8.31 per cent for ` 3,00.00 crore, 8.40 per cent for ` 4,00.00 crore, 8.66 per cent for ` 6,00.00 crore, 8.53 per cent for ` 2,00.00 crore, 8.08 per cent for ` 8,00.00 crore were raised.

During the year, Punjab Loan 2015 @ 6.20 per cent for ` 4,01.69 crore, Punjab Government Stock 2016 @ 7.67 per cent for ` 6,19.30 crore and 7.79 per cent for ` 5,80.00 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 2015-16.

2.3 Punjab Government Power Bonds - ` 63.73 crore Punjab Government Power Bonds were outstanding at the close of previous year. ` 55,97.07 crore have been raised through issue of Bonds under UDAY (Ujwal DISCOM Assurance Yojana) during the year 2015-16. ` 63.73 crore were repaid during the year and a sum ` 6.77 crore were paid as interest on these power bonds.

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES -contd.

EXPLANATORY NOTES - contd.

2.4 Loans from Autonomous Bodies- Besides, ` 22,25.49 crore outstanding from the previous year, loans to the extent of ` 5,63.32 crore were taken from different autonomous bodies during the year. Of these, ` 4,48.15 crore were paid in repayment of the outstanding loans during the year, leaving a balance of ` 23,40.66 crore. ` 1,67.83 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- ` 6,05.62 crore were outstanding at the close of the previous year, neither loan was taken nor repaid to the State Bank of India, Chandigarh during the year 2015-16. Interest of ` 1.30 crore has been paid on account of prior period liability.

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, no amount was outstanding as Ways and Means advances. During 2015-16, Government obtained ` 1,39,05.72 crore as Ways and Means advances on one hundred seventeen occasions, which were fully repaid during the year leaving nil balance. ` 20.69 crore were paid as interest on these advances.

At the end of the previous year, no amount was outstanding as shortfall/overdraft. During 2015-16, Government availed shortfall of ` 9.36 crore on nineteen occasions and overdraft of ` 43,05.75 crore on forty one occasions. ` 43,15.11 crore were repaid during the year leaving nil balance. ` 6.81 crore were paid as interest on these shortfalls/overdrafts.

2.7 Special Securities issued to National Small Saving Fund of Central Government- ` 2,23,05.12 crore were outstanding at the close of previous year, ` 29,81.48 crore were taken from Government of India, Ministry of Finance, Department of Economic Affairs during the year. Of these, ` 14,02.91 crore were repaid during the year leaving a balance of ` 2,38,83.69 crore. ` 22,18.09 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 2016 constituted 3.46 per cent of the total Public Debt of the State Government on that date. ` 2,65.33 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.

4. The State Government has made amortisation arrangements for repayments of the loans. No amount stood invested in the securities at the end of the year.

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

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

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

7. 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	2015-16	2014-15	Percentage Increase (+)/ Decrease (-)
	2	3	4
1	2	3	4
(` in crore)			
(i) Gross Debt and Other Liabilities at the end of the year -	12,94,40.65	11,23,65.90	(+)15.20
(a) Public Debt	10,31,94.93	8,68,18.03	(+)18.86
(b) Other liabilities	2,62,45.72	2,55,47.87	(+)2.73
(ii) Interest paid by the Government -	97,81.77	89,55.38	(+)9.23
(a) On Public Debt and Small Savings, Provident Funds, etc.	93,92.01	85,80.94	(+)9.45
(b) On Other Obligations	3,89.76	3,74.44	(+)4.09
(iii) Deduct -	42.71	56.58	(-)24.51
(a) Interest received on loans and advances given by the Government	30.40	54.55	(-)44.27
(b) Interest realised on Investment of Cash Balances	12.31	2.03	(+)506.40
(iv) Net interest charges -	97,39.06	88,98.80	(+)9.44
(v) Percentage of Gross interest item (ii) to total Revenue Receipts -	23.56	22.95	(+)2.66
(vi) Percentage of Net interest item (iv) to total Revenue Receipts -	23.45	22.80	(+)2.85

There were in addition certain other receipts and adjustments totalling ` 1,82.57 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 ` 95,56.49 crore which works out to 23.01 per cent of the total Revenue Receipts.

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

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

Loanee Group	2	3	4	5	6	7	8
1	Balance on 1 April 2015	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-)	Interest Payment in Arrears (a)
(in crore)							
Loans and Advances-							
Social Services -							
Universities/Academic Institutions	1.01	..	..	..	1.01	..	
Municipalities/Municipal Councils/Municipal Corporations	83.90	..	0.03	..	83.87	(-)0.03	
Urban Development Authorities	3.89	..	0.01	..	3.88	(-)0.01	
Housing Boards	52.55	..	..	..	52.55	..	
Rural Housing	5.20	..	0.01	..	5.19	(-)0.01	
Statutory Corporations	0.56	..	..	..	0.56	..	
Co-operative Societies/Co-operative Corporations/Banks	1.68	..	..	..	1.68	..	
Others	0.25	..	..	..	0.25	..	
Total - Loans for Social Services	1,49.04	..	0.05	..	1,48.99	(-)0.05	
Economic Services -							
Panchayati Raj Institutions	0.83	..	0.22	..	0.61	(-)0.22	
Statutory Corporations	10,49.12	..	..	..	10,49.12	..	
Government Companies	5,02.17	55,97.07	99.31	..	59,99.93	(+)54,97.76	
Co-operative Societies/Co-operative Corporations/Banks	8,54.43	3,30.56	68.93	..	11,16.06	(+)2,61.63	
Others	34.55	..	0.47	..	34.08	(-)0.47	
Total - Loans for Economic Services	24,41.10	59,27.63	1,68.93	..	81,99.80	(+)57,58.70	
Loans to Government Servants -	25.20	40.96	49.47	..	16.69	(-)8.51	
Total - Loans and Advances	26,15.34	59,68.59	2,18.45	..	83,65.48	(+)57,50.14	

(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 I 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 2015	Disbursements during the year	Repayments during the year	Write off of Irrecoverable Loans and Advances	Balance on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-)	Interest Payment in Arrears (a)
1	2	3	4	5	6	7	8
F - Loans and Advances-							
Social Services	1,49.04	..	0.05	..	1,48.99	(-)0.05	
Economic Services	24,41.10	59,27.63	1,68.93	..	81,99.80	(+)57,58.70	
Loans to Government Servants	25.20	40.96	49.47	..	16.69	(-)8.51	
Total - Loans and Advances	26,15.34	59,68.59	2,18.45	..	83,65.48	(+)57,50.14	

(` in crore)

(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 2016			Earliest Period to which arrears relate (a)	Total Loans outstanding against the Loanee Group on 31 March 2016
	(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					83.87
Urban Development Authorities					3.88
Housing Boards					52.55
Rural Housing					5.19
Statutory Corporations					0.56
Co-operative Societies/Co-operative Corporations/Banks					1.68
Others					0.25
Total - Social Services					1,48.99
Economic Services -					
Panchayati Raj Institutions					0.61
Statutory Corporations					10,49.12
Government Companies					59,99.93
Co-operative Societies/Co-operative Corporations/Banks					11,16.06
Others					34.08
Total - Economic Services					81,99.80
Loans to Government Servants -					16.69
Total - Loans and Advances					83,65.48

(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 2014-15 and 2015-16

Sr. No.	Name of the Concern	2015-16			2014-15		
		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	2,35.37	..	9	2,04.26	..
2.	Government Companies	25	34,35.41	1.25	25	34,35.41	1.25
3.	Joint Stock Companies	15	1.40	0.18	15	1.40	0.20
4.	Co-operative Banks and Societies (a)	7653	3,92.38	0.03	7653	3,36.41	0.03
	Total	7702	40,64.56	1.46	7702	39,77.48	1.48

(a) Number of concerns has not been confirmed by the State Government (June 2016).

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 2016 in various sectors are shown below :

Sr. No.	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 (b)		Outstanding at the end of the year	Guarantee Commission or Fees		Other material details
						Discharged	Not discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11	12
(in crore)											
1	Banks and Financial Institutions	8,80.60	8,74.06	8.50	7.24	0.13	..	8,75.19	26.64	0.01	..
2	Cash Credit Facility	99,94.37	3,32,18.32	16.70	51,78.25	..	..	2,80,56.77	0.74	0.15	..
3	Working Capital to Companies, Corporations and Co-operative Societies and Banks (9)	2,01,91.00	3,26,89.98	95,60.28	1,44,30.66	..	..	2,78,19.60	1,71.26	1,42.00	..
	Total	3,10,65.97	6,67,82.36	95,85.48	1,96,16.15	0.13	..	5,67,51.56	1,98.64	1,42.16	..

Source : State Government. However, Outstanding Guarantees at the beginning of the year differ from the Outstanding Guarantees at the end of the previous year. Reasons for difference in the figures were called for, reply of which was awaited (28 September 2016).

(a) Partial information given by the State Government.

(b) Details of Guarantees invoked:

Guarantee of ₹ 0.13 crore pertaining to Punjab Scheduled Castes Land Development and Finance Corporation has been invoked and discharged 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		
	2			3		
	Plan	Non-Plan	Total	Plan	Non-Plan	Total
1	(in crore)					
1. Panchayati Raj Institutions	3,48.86	3,70.50	7,19.36	..	2,20.85	2,20.85
(i) Zila Parishads	13.01	..	13.01	..	..	..
(ii) Panchayat Samities	..	1,49.65	1,49.65	..	..	..
(iii) Gram Panchayats	3,35.85	2,20.85	5,56.70	..	2,20.85	2,20.85
(iv) Others	..	..	..	..	..	..
2. Urban Local Bodies	..	3,36.17	3,36.17	..	..	..
(i) Municipal Corporations	..	..	..	..	..	..
(ii) Municipalities/ Municipal Councils	..	3,36.17	3,36.17	..	..	..
(iii) Others	..	..	..	..	..	..
3. Public Sector Undertakings	87.50	60.90	1,48.40	..	..	..
(i) Government Companies	87.50	..	87.50	..	..	..
(ii) Statutory Corporations /Boards	..	60.90	60.90	..	..	..
4. Autonomous Bodies	2,84.73	5,25.64	8,10.37	..	..	..
(i) Universities	1,95.00	3,53.77	5,48.77	..	..	..
(ii) Development Authorities	..	50.00	50.00	..	..	..
(iii) Cooperative Institutions	..	..	..	..	..	..
(iv) Others	89.73	1,21.87	2,11.60	..	..	..
5. Non-Government Organisations	4.54	4,41.39	4,45.93	..	..	..
6. Government Institutions	25,48.79	5,97.71	31,46.50	..	30.91	30.91
7. Miscellaneous	25.70	19.68	45.38	..	1.20	1.20
Total	33,00.12	23,51.99	56,52.11	..	2,52.96	2,52.96

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 2016)

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals						
	2015-16			2014-15			
	Charged	Voted	Total	Charged	Voted	Total	Total
1	2	3	4	5	6	7	7
	(₹ in crore)						
Expenditure Heads (Revenue Account)	99,45.06	4,01,28.43	5,00,73.49	91,19.20	3,74,94.29	4,66,13.49	
Expenditure Heads (Capital Account)	..	30,59.42	30,59.42	..	31,18.44	31,18.44	
Disbursements under Public Debt, Loans and Advances, Inter-State Settlement and Transfer to Contingency Fund (a)	2,20,51.13	59,68.59	2,80,19.72	2,30,74.71	2,70.27	2,33,44.98	
Total	3,19,96.19	4,91,56.44	8,11,52.63	3,21,93.91	4,08,83.00	7,30,76.91	
(a) The figures have been arrived as follows -							
E. Public Debt							
Internal Debt of the State Government	2,17,36.61	..	2,17,36.61	2,27,91.63	..	2,27,91.63	
Loans and Advances from the Central Government	3,14.52	..	3,14.52	2,83.08	..	2,83.08	
F. Loans and Advances (1)							
Loans for Social Services	..	..	..	..	..	..
Loans for Economic Services	59,27.63	..	59,27.63	..	1,86.49	1,86.49	
Loans to Government Servants etc.	40.96	..	40.96	..	83.78	83.78	
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 2014-15 and 2015-16 was as under:-

Year	Percentage of Total Expenditure	
	Charged	Voted
1	2	3
2014-15	44.05	55.95
2015-16	39.43	60.57

(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 2015		During the year 2015-16		On 31 March 2016	
	1	2	3	4		
			(` in crore)			
Capital and Other Expenditure-						
Capital Expenditure(Sub-sector wise) -						
General Services		21,16.43	2,52.88	23,69.31		
Education, Sports, Art and Culture		17,61.32	2,43.05	20,04.37		
Health and Family Welfare		4,92.61	2.09	4,94.70		
Water Supply, Sanitation, Housing and Urban Development		50,73.81	5,47.58	56,21.39		
Information and Broadcasting		4.68	0.84	5.52		
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		1,31.83 a	17.06	1,48.89		
Social Welfare and Nutrition		40.41	7.90	48.31		
Other Social Services		1,31.70 b	10.11	1,41.81		
Agriculture and Allied Activities		4,26.24 c	79.92	5,05.90 d		
Rural Development		15,62.39	88.28	16,50.67		
Special Areas Programme		44.47	..	44.47		
Irrigation and Flood Control		1,08,68.03	7,51.52	1,16,19.55		
Energy		27,73.38	..	27,73.38		
Industry and Minerals		5,02.55	15.98	5,18.53		
Transport		66,79.82	8,91.42	75,71.24		
Communication		0.02	..	0.02		
Science, Technology and Environment		93.85	..	93.85		
General Economic Services		32,29.31	1,50.79	33,80.10		
Total - Capital Expenditure		3,59,32.85 e	30,59.42	3,89,92.01		f

a Increased by ` 0.10 crore through Proforma Adjustment to rectify the misclassification.

b Decreased by ` 0.10 crore through Proforma Adjustment to transfer the amount to Major Head '4425' to rectify the misclassification.

c Increased by ` 0.10 crore through Proforma Adjustment to rectify the misclassification.

d Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

e Increased by ` 11.67 crore through Proforma Adjustment to rectify the misclassification.

f Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

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

Particulars	On 1 April 2015	During the year 2015-16	On 31 March 2016
	1	2	3
			4
		(in crore)	
Capital and Other Expenditure - concd.			
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	1,47.79	(-)0.05	1,47.74
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	0.02	..	0.02
Social Welfare and Nutrition	0.19	..	0.19
Others	0.04	..	0.04
Agriculture and Allied Activities	12,06.59	1,68.49	13,75.08
Rural Development	2.79	(-)0.21	2.58
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	8,74.14	55,90.75	64,64.89
Industry and Minerals	16.47	(-)0.33	16.14
Transport	90.04	..	90.04
Loans to Government Servants	25.19	(-)8.51	16.68
Total - Loans and Advances	26,15.34	57,50.14	83,65.48
Total - Capital and Other Expenditure	3,85,48.19 a	88,09.56	4,73,57.49 b
Deduct -			
Contribution from Miscellaneous Capital Receipts	4.58	0.26	4.84
Net - Capital and Other Expenditure	3,85,43.61 a	88,09.30	4,73,52.65 b

a Increased by ` 11.67 crore through Proforma Adjustment to rectify the misclassification.

b Differs by ` 0.26 crore (decreased) due to disinvestment made during the year.

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

Particulars	On 1 April 2015	During the year 2015-16	On 31 March 2016
1	2	3	4
(₹ in crore)			
Principal Sources of Funds -			
Revenue Surplus(+)/Deficit(-) for 2015-16		(-85,50.11	(-4.84
Add-Adjustment on Account of Retirement/Disinvestment	(-4.58		
Debt			
Internal Debt of the State Government	8,32,02.94	1,64,26.09	9,96,29.03
Loans and Advances from the Central Government	36,15.09	(-49.19	35,65.90
Small Savings, Provident Funds, etc.	1,82,61.90	11,08.95	1,93,70.85
Total - Debt	10,50,79.93	1,74,85.85	12,25,65.78
Other Obligations			
Contingency Fund	25.00	..	25.00
Reserve Funds	42,37.22	(-1,25.46	41,11.76
Deposits and Advances	30,48.32	1,14.36	31,62.68
Suspense and Miscellaneous (other than amount closed to Government Account and Cash Balances Investment Account)	(-6,22.00	(-30.81	(-6,52.81
Remittances	(-4.22	2.71	(-1.51
Total - Other Obligations	66,84.32	(-39.20	66,45.12
Total - Debt and Other Obligations	11,17,64.25	1,74,46.65	12,92,10.90
Deduct - Cash Balance	(-10,64.36	(-52,00.84	(-62,65.20
Deduct - Investments	3,51.02	52,88.08	56,39.10
Add - Amount closed to Government Account during 2015-16	..	..	..
Net - Provision of Funds	11,24,73.01	88,09.30	12,98,32.16 (a)

(a) Differs from ₹ 12,98,32.16 crore (₹ 11,24,73.01 crore plus ₹ 88,09.30 crore) by ₹ 85,50.11 crore (Revenue Deficit) and ₹ 0.26 crore (adjustment on account of Disinvestment)]. There was also a difference of ₹ 8,24,79.51 crore between the Net Capital and Other Expenditure and the Net-Provision of Funds as on 31 March 2016 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 2016 :

Debit Balance 1	Sector of the General Account 2	Name of Account 3	Credit Balance 4
(₹ in crore)			
12,14,71.52	a	Consolidated Fund	
	A to D,G,H and Part of L (MH 8680 only)	Government Account	
	E	Public Debt	10,31,94.93
83,65.48	F	Loans and Advances	
		Contingency Fund	
		Contingency Fund	25.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	1,93,70.85
	J	Reserve Funds-	
		(i) Reserve Funds bearing Interest	41,02.86
		(ii) Reserve Funds not bearing Interest	8.90
		Gross Balance	
4,00.68		Investments	
	K	Deposits and Advances-	
		(i) Deposits bearing Interest	7,74.00
		(ii) Deposits not bearing Interest	23,89.10
0.42		(iii) Advances	
	L	Suspense and Miscellaneous-	
		Suspense	
40.69		Investments	
52,38.43		Other Items (Net)	
6,12.11	M	Remittances-	
1.51	N	Cash Balance	62,65.20
13,61,30.84		Total	13,61,30.84

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)
10,98,62.25	a	
	A. Amount at the Debit of Government Account on 1 April 2015	4,15,23.38
	B. Receipt Heads (Revenue Account)	0.26
	C. Receipt Heads (Capital Account)	
5,00,73.49	D. Expenditure Heads (Revenue Account)	
30,59.42	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	
	G. Amount at the Debit of Government Account on 31 March 2016	12,14,71.52
	Total	16,29,95.16

a Differs by ₹ 0.01 crore (increased) due to rounding.

(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.

(iii) Refer Appendix VII for details in Volume II.

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 2015 to 31 March 2016 and have been compiled based on the initial accounts rendered by the 21 District Treasuries, 141 Public Works Divisions (91 Buildings and Roads, 50 Water Supply and Sanitation), 73 Irrigation Divisions, 36 Forest Divisions and Advices of the Reserve Bank of India. While there were delays ranging from 01 day to 13 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 Periodical / Other Adjustments (**Annexure A and B**), the accounts represent the actual cash receipts and disbursements during the account period. Physical Assets and Financial Assets such as investments etc. are shown at historical cost, i.e., the value at the year of acquisition / purchase. Physical assets are not depreciated or amortized. Losses in physical assets at the end of their life were not expensed or recognized.

Retirement benefits disbursed during the account 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

NOTES TO ACCOUNTS - contd.

Government Accounting Standards (IGAS) 2, expenditure on Grants-in-Aid is to be classified 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) 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 one month under Rule 274 of Punjab Treasury Rules. Prolonged non-submission of supporting DC bills renders the expenditure under AC Bills opaque.

Details of outstanding DC bills as on 31 March 2016 are given under:

Year	Outstanding Detailed Contingent Bills	
	Number	Amount (₹ in crore)
Up to 2013-14	164	449.63
2014-15	344	442.41
2015-16	468	1,152.93
Total	976	2,044.97

Out of 976 outstanding DC Bills amounting to ₹ 2,044.97 crore, 606 DC Bills amounting to ₹ 1,442.12 crore (70.52 per cent) pertain to four Departments. These Departments are:

- (i) Rural Development and Panchayats (176 DC bills amounting to ₹ 736.76 crore),
- (ii) Public Works (5 DC Bills amounting to ₹ 323.55 crore),
- (iii) Social Security and Development of Women and Children (415 DC bills amounting to ₹ 223.43 crore) and
- (iv) Irrigation (10 DC Bills amounting to ₹ 158.38 crore).

Out of 593 AC bills amounting to ₹ 1,728.93 crore drawn during 2015-16, 128 AC bills amounting to ₹ 357.91 crore (20.70 per cent) were drawn in March 2016 alone and of these 48 AC bills of ₹ 62.88 crore (17.57 per cent) were drawn on the last day of the financial year.

Significant expenditure against AC bills in March indicates that the drawl was primarily to exhaust the budget provisions and reveals inadequate budgetary control.

NOTES TO ACCOUNTS - contd.

(ii) Reconciliation of Receipts and Expenditure:

In terms of the 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 160 Chief Controlling Officers (CCO) responsible for Expenditure and Receipt Heads, respectively, in the State.

(iii) Reconciliation of Cash Balances:

There is difference of ₹ 4.21 crore (net credit) 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 is mainly due to wrong reporting and non reconciliation of figures by Agency Banks which is under review.

(iv) 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 2013-14	11	7.57
2014-15	8	2.36
2015-16	13	56.78
Total	32	66.71

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

Major Outstanding Utilization Certificates pertain to the following Departments:

- (i) Home Affairs and Justice (8)
- (ii) Welfare of Scheduled Castes and Backward Classes (7)
- (iii) Sports and Youth Services (5)

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

NOTES TO ACCOUNTS - contd.

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 ₹ 7,442.82 crore (including ₹ 370.68 crore on account of leave encashment benefits) which was 14.86 *per cent* of the total Revenue Expenditure of ₹ 50,073.49 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 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 2015-16, employees’ contribution of ₹ 389.39 crore was transferred to Major Head 8342-117 in Public Account as per prescribed procedure. Government’s contribution of ₹ 390.00 crore towards New Pension Scheme was transferred directly to the National Securities Depository Limited (NSDL)/Trustee Bank, debiting Major Head 2071-117 Defined Contributory Pension Scheme. An amount of ₹ 18.48 crore was credited to Major Head 8342-117 towards interest payment at the rate of 8 *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, during the year. However, State Government is liable to pay interest even for the period from 2011-12 to 2015-16 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 ₹ 772.15 crore (OB: ₹ 364.28 crore + employees’ contribution during the year of ₹ 389.39 crore + interest payment of ₹ 18.48 crore) lying under Major Head 8342-117 in the Public Account, the State Government transferred only ₹ 512.69 crore to NSDL/Trustee Bank from fund, leaving a balance of ₹ 259.46 crore as on 31 March 2016, which could not be transferred to the fund managers for want of complete particulars of the employees.

NOTES TO ACCOUNTS - contd.

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.

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, ₹ 198.64 crore was receivable as Guarantee Fee in 2015-16 from 8 entities. Against this, 4 entities paid ₹ 142.16 crore as Guarantee Fee. There was a short collection of Guarantee Fee of ₹ 56.48 crore [out of that ₹ 26.63 crore (47.15 *per cent*) pertain to Punjab State Industrial Development Corporation Limited and ₹ 20.50 crore (36.30 *per cent*) pertain to Punjab Municipal Infrastructure Development Company] against receivable Guarantee Fee of ₹ 198.64 crore.

(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, but no reconciliation has been done.

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 2015-16, the State Government disbursed ₹ 5,968.59 crore as Loans and Advances and the State Government received ₹ 49.47 crore towards repayment of Loans and Advances by Government Servants and ₹ 168.98 crore as repayment of other outstanding loans and advances (₹ 2,615.34 crore as on 31 March 2015) which is 8.35

NOTES TO ACCOUNTS - contd.

per cent of total outstanding loan and advances.

Moreover, Finance and Administrative Departments have issued sanctions wherein Loans have been converted into subsidies / grants-in-aid / equities etc. without making any budgetary provisions and corresponding accounting adjustments.

One of the case relates to PEPSU Road Transport Corporation, wherein, an amount of ₹ 90.04 crore is outstanding as Loans to PEPSU Road Transport Corporation in the Finance Accounts under Major Head 7055 –190. State Government vide Notifications dated 11 June 2012 and 19 June 2012 converted Principal amount of ₹ 66.29 crore (₹ 46.29 crore and ₹ 20.00 crore) and Interest amount of ₹ 76.69 crore (₹ 74.90 crore and ₹ 1.79 crore) into equity shares. This issue has not been resolved during 2015-16.

(iv) Investments:

Government has its holdings in 9 Statutory Corporations / Boards, 25 Government Companies, 15 Joint Stock Companies and 7653 Co-operative Banks and Societies. During 2015-16, Government of Punjab has made an additional investment of ₹ 70.76 crore in four entities i.e. (i) Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh (₹ 10.53 crore), (ii) Punjab Backward Classes Land Development and Finance Corporation, Chandigarh (₹ 4.00 Crore), (iii) Punjab State Co-operative Labour and Construction Federation Limited, Chandigarh (₹ 0.30 crore) and (iv) Bhogpur Co-operative Sugar Mills Limited, Bhogpur (₹ 55.93 crore). However, these four entities have not paid any dividend to the State Government from 2011-12 to 2015-16.

Dividend of ₹ 1.46 crore (0.04 *per cent* of invested amount of ₹ 4,064.56 crore) was received from 6 entities during the year 2015-16. Details are given in Statement No. 8 and 19 and figures of investments require confirmation from the State Government, but no reconciliation has been done.

(v) Reserve Funds:

There were 8 Reserve Funds (4 interest bearing and 4 non-interest bearing) and all the 4 non-interest bearing funds are inoperative since 1982-83 with outstanding balance of ₹ 8.90 crore. Out of the gross accumulated balance of ₹ 4,111.76 crore as on 31 March 2016 lying in these Funds, the State Government had invested ₹ 400.68 crore only (9.74 *per cent* of the total balance of reserve funds) from one interest bearing reserve fund namely 'State Disaster

NOTES TO ACCOUNTS - contd.

Response Fund' (₹ 400.00 crore) under Major Head 8121 and one non-interest bearing reserve fund namely 'Fund for Development Schemes' (₹ 0.68 crore) under Major Head 8229.

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 2015, the outstanding liabilities of the Government of Punjab were ₹ 1,12,365.90 crore. Accordingly, the State Government was required to contribute a minimum of ₹ 561.83 crore (0.50 *per cent*). However, the State Government has not made any contribution 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 *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) and ₹ 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) as conveyed by the State Government for the year 2014-15 and

NOTES TO ACCOUNTS - contd.

2015-16. State Government has not contributed even the minimum amount of ₹ 1,241.58 crore to the Fund.

(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. As on 1 April 2015, ₹ 4,113.61 crore was lying in the Fund. During the year 2015-16, ₹ 579.47 crore (₹ 146.25 crore Centre share, ₹ 48.75 crore State share, ₹ 1.00 crore towards refund of previous years unspent balance lying with the Drawing and Disbursing Officers and ₹ 383.47 crore towards payment of interest by the State Government) were transferred to the Fund. Expenditure amounting to ₹ 711.61 crore booked under Major Head 2245 - Relief on account of Natural Calamities, was recouped from SDRF leaving a balance of ₹ 3,981.47 crore in the Fund as on 31 March 2016.

During 2014-15, an amount of ₹ 5.00 crore was released by Government of India on 31 March 2015 towards Capacity Building for the year 2012-13. But the said amount has not been further released by the State Government even during 2015-16.

An amount of ₹ 146.25 crore was released by the Central Government as second installment of Grants-in-aid to SDRF on 30 March 2016. However, the State Government has not transferred the Central share of ₹ 146.25 crore and State share of ₹ 48.75 crore to SDRF during the year 2015-16. 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 (at rate of 7.75 *per cent* from 31 March 2016 to 4 April 2016, at rate of 7.00 *per cent* from 5 April 2016), for the number of days of delay. The said amount has been transferred to SDRF on 30 May 2016. State Government is liable to pay an amount of ₹ 2.26 crore on account of accrued interest.

NOTES TO ACCOUNTS - contd.

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. However, State Government has invested an amount of ₹ 400.00 crore only, in March 2016 under Corporate Liquid Term Deposit (CLTD) Scheme against outstanding balance of ₹ 4,113.61 crore lying under SDRF as on 31 March 2015.

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

(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 CSSs/ 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 ₹ 648.14 crore directly to the implementing agencies in Punjab during 2015-16. However, direct transfers of funds to implementing agencies have reduced by 70.43 per cent in 2015-16 as compared to 2014-15. Details are at Appendix – VI.

(ix) Outstanding Liabilities of the State Government:

An amount of ₹ 605.62 crore is appearing under Major Head 6003 -107 - Loans from the State Bank of India as outstanding liability. Though, PUNGRAIN (a Government Company) has directly paid the amount to the State Bank of India in 2003-04 and 2004-05, but said amount still appears as outstanding liability for want of proper adjustment by the State Government.

NOTES TO ACCOUNTS - contd.

(x) 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 ₹ 498.78 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 2015-16, against which State Government incurred an expenditure of ₹ 495.26 crore on account of repayment of principal and interest on the loans raised by PUDA during 2015-16.

(xi) Cash with Departmental Officers (PWD and Irrigation):

In terms of Rule 2.10 of Punjab Financial Rules Vol. I, no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance and that it is not permissible to draw advances from the treasury for the execution of works the completion of which is likely to take a considerable time. An amount of ₹ 611.23 crore as on 31 March 2016 pertaining to Major Head 8671-Departmental Balances was lying with Departmental Officers as idle cash.

(xii) 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.

(xiii) 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. Adjustments of the balance amount of ₹ 16.80 crore (Principal ₹ 8.08 crore, Interest ₹ 8.72 crore) are still pending.

(xiv) 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 ₹ 4,228.32 crore. The State Government had paid interest of ₹ 389.76 crore on all the interest bearing reserve funds (except one reserve fund i.e. General and other Reserve Funds of Government Commercial Departments/Undertakings having balance of ₹ 0.78 crore).

Similarly, there was an outstanding balance of ₹ 825.40 crore under K-(a) Deposits bearing Interest at the beginning of the year. The State Government paid interest of ₹ 18.48 crore at 8 *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 2015-16 is ₹ 193.39 crore at prevailing GPF interest rates (ranging from 8.6

NOTES TO ACCOUNTS - contd.

per cent to 8.8 per cent), whereas State Government has paid an interest of ₹ 109.07 crore at the rate of 8 *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 ₹ 84.32 crore. It includes short payment of ₹ 19.31 crore (Due: ₹ 37.79 crore – Paid: ₹ 18.48 crore) for the year 2015-16.

In addition, ₹ 34.58 crore were also required to be paid as interest (taking Ways and Means Advance average interest rate for the year 2015-16 at 7.50 *per cent*) on remaining balances of ₹ 461.12 crore lying under Other Deposits as on 31 March 2015.

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

Recommendations made by the Fourteenth Finance Commission warrant amendments to the 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, analysing 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.

NOTES TO ACCOUNTS - contd.

(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	561.83	561.83
3 (v) (b)	Non contribution to Guarantee Redemption Fund	333.91	333.91
3 (v) (c)	Short transfer to State Disaster Response Fund	195.00	195.00
3 (xiv)	Short payment of interest on the balances under interest bearing Reserve Funds and Deposits	53.89	53.89
Total Understatement		1,144.63	1,144.63

(a) Revenue Deficit - ₹ 8,550.11 crore.

(b) Fiscal Deficit - ₹ 17,359.41 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 (Sr. No. 1 to 6)	Dr. 2049	Cr. 8009	15,48.39	Interest on State Provident Funds.
2		Dr. 2049	Cr. 8011	44.52	Interest on Insurance and Pension Funds.
3		Dr. 2049	Cr. 8115	5.30	Interest on Depreciation/Renewal Reserve Funds in respect of Commercial Departments.
4		Dr. 2049	Cr. 8115	0.99	Interest on Depreciation/Renewal Reserve Funds in respect of Non-Commercial Departments.
5		Dr. 2049	Cr. 8121	3,83.47	Interest on unspent State Disaster Response Fund.
6		Dr. 2049	Cr. 8342	18.48	Interest paid on New Pension Scheme.
7	Depreciation/Renewal Reserve Funds	Dr. 2058	Cr. 8115	0.16	Contra adjustment on Depreciation/Renewal Reserve Funds of Non-Commercial Departments.
8	Contribution	Dr. 3054	Cr. 8449	47.53	Contribution to Central Road Fund.
9	Interest	Dr. 3055	Cr. 0049	2.77	On account of Interest due from Government Commercial Departments/Undertakings.
10	Contra Adjustment (Sr. No. 10 and 11)	Dr. 3055	Cr. 8115	0.23	Contribution to Depreciation/Renewal Reserve Funds of Commercial Departments/ Undertakings.
11		Dr. 3055	Cr. 8121	3.99	Contribution to General and Other Reserve Funds of Commercial Departments/ Undertakings.
12	Contra Adjustment	Dr. 8121	D/Dr.2245	7,11.61	Recoupment of expenditure on account of State Disaster Response Fund.
13	Contra Adjustment (Sr. No. 8)	Dr. 8449	D/Dr.5054	40.63	Recoupment of Expenditure on account of Central Road Fund.
		Total		28,08.07	

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	1,95.00	Transfer to State Disaster Response Fund.
2	Lapsed Deposits	Dr. 8443	Cr. 0075	81.09	On account of lapsed deposits as per advice of the State Government.
3	Adjustment	Dr. 2401	Cr. 0043	3,15.00	On account of electricity duty as per advice of the State Government.
4	Adjustment	Dr. 2401	Cr. 0075	1,32.00	On account of guarantee fee paid by PSPCL as per advice of the State Government.
			Total	7,23.09	

NOTES TO ACCOUNTS - conclud.

Annexure C
Suspense and Remittance Balances

(₹ in crore)

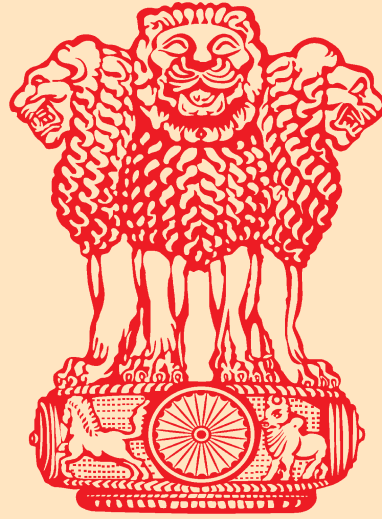
Head of Account		2013-14		2014-15		2015-16	
		Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
1		2	3	4	5	6	7
8658	Suspense Account -						
101	Pay and Accounts Office-Suspense	12.55	0.67	19.73	0.33	29.98	1.21
	Net Debit(Dr.) / Credit (Cr.)	11.88 Dr.		19.40 Dr.		28.77 Dr.	
102	Suspense Account-(Civil)	0.32	6.31	0.14	0.46	0.22	..
	Net Debit(Dr.) / Credit (Cr.)	5.99 Cr.		0.32 Cr.		0.22 Dr.	
109	Reserve Bank Suspense-(Headquarters)	..	0.08	..	0.02	0.08	..
	Net Debit(Dr.) / Credit (Cr.)	0.08 Cr.		0.02 Cr.		0.08 Dr.	
110	Reserve Bank Suspense- (Central Accounts Office)	8.15	..	56.16	..	37.34	..
	Net Debit(Dr.) / Credit (Cr.)	8.15 Dr.		56.16 Dr.		37.34 Dr.	
112	Tax Deducted at Source (TDS) Suspense	..	29.50	..	29.27	..	25.56
	Net Debit(Dr.) / Credit (Cr.)	29.50 Cr.		29.27 Cr.		25.56 Cr.	
123	AIS Officers' Group Insurance Scheme	..	0.16	..	0.17	..	0.17
	Net Debit(Dr.) / Credit (Cr.)	0.16 Cr.		0.17 Cr.		0.17 Cr.	
8782	Cash Remittance and adjustments between officers rendering account to the same Accounts Officer						
102	Public Works Remittances	7.08	(-) 0.34	5.19	..	2.25	..
	Net Debit(Dr.) / Credit (Cr.)	7.42 Dr.		5.19 Dr.		2.25 Dr.	
103	Forest Remittances	..	2.97	(-) 2.16	0.65	(-)0.08	0.65
	Net Debit(Dr.) / Credit (Cr.)	2.97 Cr.		2.81 Cr.		0.73 Cr.	
8793	Inter-State Suspense Account	3.00	..	1.84
	Net Debit(Dr.) / Credit (Cr.)	3.00 Dr.		1.84 Dr.		..	

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सत्यमेव जयते

Finance Accounts
Volume II
2015-16



Government of Punjab

Finance Accounts

Volume II

2015-16

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 (-)
	2015-16	2014-15	
1	2	3	4
(₹ in lakh)			
Receipt Heads (Revenue Account) -			
A. Tax Revenue-			
(The figures are net after taking into account refunds)			
(a) Taxes on Income and Expenditure-			
0020 Corporation Tax-			
901 Share of net proceeds assigned to States	25,28,38.00	16,42,28.00	(+53.96)
Total (0020)	25,28,38.00	16,42,28.00	(+53.96)
0021 Taxes on Income other than Corporation Tax-			
901 Share of net proceeds assigned to States	17,61,21.00	11,72,75.00	(+50.18)
Total (0021)	17,61,21.00	11,72,75.00	(+50.18)
0028 Other Taxes on Income and Expenditure-			
901 Share of net proceeds assigned to States	6.00	4.00	(+50.00)
Total (0028)	6.00	4.00	(+50.00)
Total (a) Taxes on Income and Expenditure	42,89,65.00	28,15,07.00	(+52.38)
(b) Taxes on Property and Capital Transactions-			
0029 Land Revenue-			
101 Land Revenue/Tax	16.08	59.87	(-73.14)
102 Taxes on Plantations	4.36	9.12	(-52.19)
104 Receipts from Management of ex-Zamindari Estates	9.98	22.26	(-55.17)
105 Receipts from Sale of Government Estates	12.09	44.78	(-73.00)
800 Other Receipts	54,78.35	45,93.98	(+19.25)
Total (0029)	55,20.86	47,30.01	(+16.72)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(₹ in lakh)			
A. Tax Revenue - contd.			
(b) Taxes on Property and Capital Transactions - conold.			
0030 Stamps and Registration Fees-			
<i>01 Stamps-Judicial-</i>			
101 Court Fees realised in Stamps	42,27.94	46,92.15	(-)9.89
102 Sale of Stamps	21,91.64	14,57.49	(+)50.37
800 Other Receipts	2.84	12.34	(-)76.99
Total - 01	64,22.42	61,61.98	(+)4.23
<i>02 Stamps-Non-Judicial-</i>			
102 Sale of Stamps	19,97,91.52	18,19,29.77	(+)9.82
103 Duty on Impressing of Documents	44,50.79	1,34,98.46	(-)67.03
800 Other Receipts	10,07.12	25,19.85	(-)60.03
Total - 02	20,52,49.43	19,79,48.08	(+)3.69
<i>03 Registration Fees-</i>			
104 Fees for registering documents	3,14,14.62	3,48,71.58	(-)9.91
800 Other Receipts	18,11.93	84,33.21	(-)78.51
Total - 03	3,32,26.55	4,33,04.79	(-)23.27
Total (0030)	24,48,98.40	24,74,14.85	(-)1.02
0032 Taxes on Wealth-			
<i>60 Other than Agricultural Land-</i>			
901 Share of net proceeds assigned to States	52.00	4,44.00	(-)88.29
Total - 60	52.00	4,44.00	(-)88.29
Total (0032)	52.00	4,44.00	(-)88.29
Total (b) Taxes on Property and Capital Transactions	25,04,71.26	25,25,88.86	(-)0.84

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
A. Tax Revenue - contd.			
(c) Taxes on Commodities and Services			
0037 Customs-			
901 Share of net proceeds assigned to States	12,81,78.00	7,60,59.00	(+)68.52
Total (0037)	12,81,78.00	7,60,59.00	(+)68.52
0038 Union Excise Duties -			
<i>02 Duties assigned to States -</i>			
901 Share of net proceeds assigned to States	10,63,07.00	4,29,49.00	(+)147.52
Total - 02	10,63,07.00	4,29,49.00	(+)147.52
Total (0038)	10,63,07.00	4,29,49.00	(+)147.52
0039 State Excise-			
101 Country Spirits	44,15,60.75	38,04,44.87	(+)16.06
102 Country fermented Liquors	51,14.21	63,56.05	(-)19.54
103 Malt Liquor	1,10.38	57.32	(+)92.57
104 Liquor	5.24	12.99	(-)59.66
105 Foreign Liquors and spirits	1,37,40.33	1,27,51.37	(+)7.76
106 Commercial and denatured spirits and medicated wines	22,15.11	7,11.63	(+)211.27
108 Opium, hemp and other drugs	7,84.91	..	(+)100.00
150 Fines and confiscations	0.05	-1.59	(+)103.14
800 Other Receipts	1,61,13.72	2,42,78.11	(-)33.63
Total (0039)	47,96,44.70	42,46,10.75	(+)12.96
0040 Taxes on Sales, Trade etc.-			
101 Receipts under Central Sales Tax Act	5,67,49.60	5,56,96.46	(+)1.89
102 Receipts under State Sales Tax Act	6,49.07	1,48,97,71.57	(-)99.96
111 Value Added Tax (Vat) Receipts	1,52,81,62.16	..	(+)100.00
800 Other Receipts	1,02.72	48.98	(+)109.72
Total (0040)	1,58,56,63.55	1,54,55,17.01	(+)2.60

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(₹ in lakh)			
A. Tax Revenue - conold.			
(c) Taxes on Commodities and Services- conold.			
0041 Taxes on Vehicles-			
101 Receipts under the Indian Motor Vehicles Act	2,68,15.17	2,77,70.03	(-)3.44
102 Receipts under the State Motor Vehicles Taxation Acts	12,02,75.73	11,04,56.33	(+)8.89
800 Other Receipts	3,91.99	11,05.31	(-)64.54
Total (0041)	14,74,82.89	13,93,31.67	(+)5.85
0042 Taxes on Goods and Passengers-			
102 Tolls on Roads	1.10	..	(+)100.00
103 Tax Collections-Passenger Tax	0.42	..	(+)100.00
800 Other Receipts	6,64.82	..	(+)100.00
Total (0042)	6,66.34	..	(+)100.00
0043 Taxes and Duties on Electricity-			
101 Taxes on consumption and sale of Electricity	11,24,66.50 a	11,48,30.50	(-)2.06
102 Fees under the Indian Electricity Rules	11,04.92	8,28.74	(+)33.33
800 Other Receipts	8,31,70.13 a	7,18,63.60	(+)15.73
Total (0043)	19,67,41.55	18,75,22.84	(+)4.92
0044 Service Tax-			
901 Share of net proceeds assigned to States	13,68,73.00	6,93,38.00	(+)97.40
Total (0044)	13,68,73.00	6,93,38.00	(+)97.40
0045 Other Taxes and Duties on Commodities and Services-			
101 Entertainment Tax	7,76.92	19,55.46	(-)60.27
102 Betting Tax	63.13	31.95	(+)97.59
105 Luxury Tax	75,90.12	58,98.29	(+)28.68
800 Other Receipts	0.01	6.90	(-)99.86
901 Share of net proceeds assigned to States	5,15.00	..	(+)100.00
Total (0045)	89,45.18	78,92.60	(+)13.34
Total (c) Taxes on Commodities and Services	2,79,05,02.21	2,49,32,20.87	(+)11.92
Total - A. Tax Revenue	3,46,99,38.47	3,02,73,16.73	(+)14.62

a Includes an amount of ₹ 1,57,00.00 lakh and ₹ 1,58,00.00 lakh, under Minor Head 101 and 800 respectively for notional adjustment of electricity duty (Refer page no. 112).

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(in lakh)		4
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	1,21,18.34	1,21,17.36	(+)0.01
107 Interest from Cultivators	7.01	14.09	(-)50.25
110 Interest realised on investment of Cash balances	12,31.40	2,03.00	(+)506.60
190 Interest from Public Sector and other Undertakings	5,22.79	29,74.80	(-)82.43
191 Interest from Local Bodies	1.05	1.28	(-)17.97
195 Interest from Co-operative Societies	12.51	19.52	(-)35.91
800 Other Receipts	86,35.68	40,57.78	(+)112.82
900 Deduct-Refunds	-0.32	..	(+)100.00
Total - 04	2,25,28.46	1,93,87.83	(+)16.20
Total (0049)	2,25,28.46	1,93,87.83	(+)16.20
0050 Dividends and Profits-			
101 Dividends from Public Undertakings	..	0.66	(-)100.00
200 Dividends from Other investments	1,45.79	1,47.46	(-)1.13
Total (0050)	1,45.79	1,48.12	(-)1.57
Total (b) Interest Receipts, Dividends and Profits	2,26,74.25	1,95,35.95	(+)16.06
(c) Other Non-Tax Revenue-			
(i) General Services-			
0051 Public Service Commission-			
105 State PSC Examination Fees	14,15.58	75.32	(+)1779.42
800 Other Receipts	1.87	26.17	(-)92.85
Total (0051)	14,17.45	1,01.49	(+)1296.64

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0055 Police -			
101 Police supplied to other Governments	21.90	23.40	(-)6.41
102 Police supplied to other parties	11,06.56	13,66.42	(-)19.02
103 Fees, Fines and Forfeitures	46.42	3.79	(+)1124.80
104 Receipts under Arms Act	7,54.39	6,99.54	(+)7.84
800 Other Receipts	29,20.66	56,39.77	(-)48.21
900 Deduct - Refunds	-4.77	-9.64	(-)50.52
Total (0055)	48,45.16	77,23.28	(-)37.27
0056 Jails-			
102 Sale of Jail Manufactures	1,15.32	1,16.72	(-)1.20
501 Services and Service Fees	2.98	6.76	(-)55.92
800 Other Receipts	1,51.06	2,14.52	(-)29.58
Total (0056)	2,69.36	3,38.00	(-)20.31
0057 Supplies and Disposals-			
800 Other Receipts	33.09	0.39	(+)8384.62
900 Deduct- Refunds	-3.64	-2.30	(+)58.26
Total (0057)	29.45	-1.91	(+)1641.88
0058 Stationery and Printing-			
101 Stationery receipts	25.18	49.01	(-)48.62
102 Sale of Gazettes etc.	23.24	22.92	(+)1.40
200 Other Press receipts	10,29.29	7,85.04	(+)31.11

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0058 Stationery and Printing -			
800 Other Receipts	3.76	4.71	(-)20.17
900 Deduct - Refunds	-0.06	-0.43	(-)86.05
Total (0058)	10,81.41	8,61.25	(+25.56
0059 Public Works-			
<i>01 Office Buildings-</i>			
011 Rents	74.12	95.39	(-)22.30
102 Hire Charges of Machinery and Equipment	0.45	0.72	(-)37.50
103 Recovery of percentage charges	0.01	0.01	..
800 Other Receipts	4.49	8.32	(-)46.03
900 Deduct - Refunds	-2.75	..	(+100.00
Total - 01	76.32	1,04.44	(-)26.92
<i>60 Other Buildings-</i>			
800 Other Receipts	1.27	1.29	(-)1.55
Total - 60	1.27	1.29	(-)1.55
<i>80 General-</i>			
011 Rents	..	..	..
103 Recovery of percentage charges	12,24.73	10,23.24	(+19.69
800 Other Receipts	5,93.50	5,49.93	(+7.92
900 Deduct - Refunds	-1.33	..	(+100.00
Total - 80	18,16.90	15,73.17	(+15.49
Total (0059)	18,94.49	16,78.90	(+12.84

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services -			
<i>01 Administration of Justice-</i>			
102 Fines and Forfeitures	23,82.10	21,98.07	(+)8.37
501 Services and Service Fees	16.95	25.19	(-)32.71
800 Other Receipts	4,37.41	1,88.32	(+)132.27
900 Deduct - Refunds	-1,93.08	-1,51.38	(+)27.55
Total - 01	26,43.38	22,60.20	(+)16.95
<i>02 Elections-</i>			
101 Sale Proceeds of election forms and documents	0.55	10.51	(-)94.77
104 Fees, Fines and Forfeitures	28.88	34.25	(-)15.68
800 Other Receipts	1,15.10	1,16.76	(-)1.42
Total - 02	1,44.53	1,61.52	(-)10.52
<i>60 Other Services-</i>			
101 Receipts from the Central Government for administration of Central Acts and Regulations	31.81	60.82	(-)47.70
102 Receipts under Citizenship Act	72.12	26.43	(+)172.87
103 Receipts under Explosives Act	1.29	0.70	(+)84.29
104 Receipts under Wild Life Act	0.03	0.03	..
105 Home Guards	28,39.88	30,46.44	(-)6.78
106 Civil Defence	0.05	35.56	(-)99.86
108 Marriage Fees	2,79.91	6,39.32	(-)56.22
110 Fees for Government Audit	20,68.95	12,60.61	(+)64.12
115 Receipts from Guest Houses, Government Hostels etc.	2,95.09	3,96.84	(-)25.64

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - contd.			
0070 Other Administrative Services -			
60 Other Services -			
800 Other Receipts	1,69,28.56	35,24.37	(+380.33)
900 Deduct - Refunds	-0.95	-0.47	(+102.13)
Total - 60	2,25,16.74	89,90.65	(+150.45)
Total (0070)	2,53,04.65	1,14,12.37	(+121.73)
0071 Contributions and Recoveries towards Pension and Other Retirement Benefits-			
01 Civil-			
101 Subscriptions and Contributions	18,76.68	17,07.99	(+9.88)
106 Pensionary charges in respect of High Court Judges recovered from the State Governments	6.81	14.57	(-53.26)
800 Other Receipts	23.43	..	(+100.00)
900 Deduct - Refunds	-0.28	..	(+100.00)
Total - 01	19,06.64	17,22.56	(+10.69)
Total (0071)	19,06.64	17,22.56	(+10.69)
0075 Miscellaneous General Services-			
101 Unclaimed Deposits	81,09.25 a	1,65,64.09	(-51.04)
103 State Lotteries	70,78.37	69,88.48	(+1.29)
105 Sale of Land and Property	0.29	31,50.01	(-99.99)
108 Guarantee Fees	1,42,15.55	77,41.25	(+83.63)
800 Other Receipts	7,49,34.46	11,47,41.41	(-34.69)
900 Deduct- Refunds	-43,53.74	-18,37.88	(+136.89)

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 (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(i) General Services - conold.			
0075 Miscellaneous General Services -			
Total (0075)	9,99,84.18	14,73,47.36	(-32.14)
Total (i) General Services	13,67,32.79	17,11,83.30	(-20.12)
(ii) Social Services-			
0202 Education, Sports, Art and Culture-			
01 General Education-			
101 Elementary Education	3,19.71	69,54.29	(-95.40)
102 Secondary Education	9,19.08	13,03.71	(-29.50)
103 University and Higher Education	8,91.06	4,63.89	(+92.08)
104 Adult Education	0.01	0.77	(-98.70)
105 Languages Development	33.67	15.80	(+113.10)
600 General	14.54	14.30	(+1.68)
Total - 01	21,78.07	87,52.76	(-75.12)
02 Technical Education-			
101 Tuitions and other fees	8,58.68	17,38.67	(-50.61)
800 Other Receipts	1,86.09	2,53.07	(-26.47)
Total - 02	10,44.77	19,91.74	(-47.54)
03 Sports and Youth Services-			
101 Physical Education-Sports and Youth Welfare	12.92	10.68	(+20.97)
800 Other Receipts	46.51	1,99.90	(-76.73)
Total - 03	59.43	2,10.58	(-71.78)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(₹ in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0202 Education, Sports, Art and Culture -			
<i>04 Art and Culture -</i>			
101 Archives and Museums	13.88	14.78	(-)6.09
102 Public Libraries	9.23	0.56	(+)1548.21
800 Other Receipts	55,62.67	49,65.83	(+)12.02
Total - 04	55,85.78	49,81.17	(+)12.14
Total (0202)	88,68.05	1,59,36.25	(-)44.35
0210 Medical and Public Health-			
<i>01 Urban Health Services-</i>			
020 Receipts from Patients for hospital and dispensary services	12,39.19	9,95.16	(+)24.52
101 Receipts from Patients for hospital and dispensary services	1,19,12.94	51,76.12	(+)130.15
104 Medical Store Depots	27.71	42.74	(-)35.17
800 Other Receipts	5,97.33	3,14.13	(+)90.15
900 Deduct - Refunds	-0.50	-4.39	(-)88.61
Total - 01	1,37,76.67	65,23.76	(+)111.18
<i>02 Rural Health Services-</i>			
101 Receipts/contributions from patients and others	56.73	60.11	(-)5.62
800 Other Receipts	15.26	28.02	(-)45.54
900 Deduct- Refunds	-2.06	-4.41	(-)53.29
Total - 02	69.93	83.72	(-)16.47

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0210 Medical and Public Health -			
<i>03 Medical Education, Training and Research -</i>			
101 Ayurveda	41.21	1,63.71	(-74.83)
102 Homeopathy	13.58	10.55	(+28.72)
103 Unani	28.41	1.75	(+1523.43)
104 Siddha	0.21	..	(-100.00)
105 Allopathy	17,19.59	9,89.93	(+73.71)
200 Other Systems	13.57	1.43	(+848.95)
900 Deduct - Refunds	-1.04	-16.05	(-93.52)
Total - 03	18,15.53	11,51.32	(+57.69)
<i>04 Public Health-</i>			
104 Fees and Fines etc.	6,93.12	7,84.43	(-11.64)
105 Receipts from Public Health Laboratories	9.07	7.94	(+14.23)
501 Services and Service Fees	..	0.94	(-100.00)
800 Other Receipts	8.79	8.95	(-1.79)
Total - 04	7,10.98	8,02.26	(-11.38)
<i>80 General-</i>			
800 Other Receipts	20,51.91	30,89.42	(-33.58)
Total - 80	20,51.91	30,89.42	(-33.58)
Total (0210)	1,84,25.02	1,16,50.48	(+58.15)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0211 Family Welfare-			
800 Other Receipts	3.24	7.48	(-)56.68
Total (0211)	3.24	7.48	(-)56.68
0215 Water Supply and Sanitation-			
<i>01 Water Supply-</i>			
102 Receipts from Rural water supply schemes	12.40	5.32	(+)133.08
103 Receipts from Urban water supply schemes	4.08	13.45	(-)69.67
104 Fees, Fines etc.	1,89.67	2,28.36	(-)16.94
800 Other Receipts	2,94.32	4,79.02	(-)38.56
900 Deduct - Refunds	-0.64	..	(+)100.00
Total - 01	4,99.83	7,26.15	(-)31.17
<i>02 Sewerage and Sanitation-</i>			
103 Receipts from Sewerage Schemes	0.23	0.54	(-)57.41
Total - 02	0.23	0.54	(-)57.41
Total (0215)	5,00.06	7,26.69	(-)31.19
0216 Housing-			
<i>01 Government Residential Buildings-</i>			
106 General Pool accommodation	4,96.64	5,09.41	(-)2.51
800 Other Receipts	3.25	3.03	(+)7.26
Total - 01	4,99.89	5,12.44	(-)2.45
<i>02 Urban Housing-</i>			
800 Other Receipts	..	7.75	(-)100.00
Total - 02	..	7.75	(-)100.00

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0216 Housing -			
03 Rural Housing-			
800 Other Receipts	0.33	0.11	(+200.00)
Total - 03	0.33	0.11	(+200.00)
80 General-			
800 Other Receipts	0.53	0.17	(+211.76)
Total - 80	0.53	0.17	(+211.76)
Total (0216)	5,00.75	5,20.47	(-3.79)
0217 Urban Development-			
02 National Capital Region-			
800 Other Receipts	63.72	59.92	(+6.34)
Total - 02	63.72	59.92	(+6.34)
03 Integrated Development of Small and Medium Towns-			
800 Other Receipts	1.27	4.02	(-68.41)
Total - 03	1.27	4.02	(-68.41)
60 Other Urban Development Schemes-			
191 Receipts from Municipalities etc.	1,71.51	2,19.62	(-21.91)
800 Other Receipts	78,67.96	1,16,60.15	(-32.52)
Total - 60	80,39.47	1,18,79.77	(-32.33)
Total (0217)	81,04.46	1,19,43.71	(-32.14)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - contd.			
0220 Information and Publicity-			
01 Films-			
800 Other Receipts	0.24	0.89	(-73.03)
Total - 01	0.24	0.89	(-73.03)
60 Others -			
800 Other Receipts	4.37	11.82	(-63.03)
Total - 60	4.37	11.82	(-63.03)
Total (0220)	4.61	12.71	(-63.73)
0230 Labour and Employment-			
101 Receipts under Labour Laws	12.66	3,23.57	(-96.09)
102 Fees from registration of Trade Unions	2.58	4.85	(-46.80)
103 Fees for inspection of Steam Boilers	1,99.66	1,36.58	(+46.19)
104 Fees realised under Factory's Act	6,66.36	5,73.59	(+16.17)
106 Fees under Contract Labour (Regulation and Abolition Rules)	78.32	75.89	(+3.20)
800 Other Receipts	14,25.92	5,16.60	(+176.02)
Total (0230)	23,85.50	16,31.08	(+46.25)
0235 Social Security and Welfare-			
01 Rehabilitation-			
102 Relief and Rehabilitation of Displaced Persons and Repatriates	8,77.65	72.43	(+1111.72)
200 Other Rehabilitation Schemes	7,16.74	7,59.00	(-5.57)
800 Other Receipts	1,91.78	4,13.39	(-53.61)
Total - 01	17,86.17	12,44.82	(+43.49)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(₹ in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(ii) Social Services - concd.			
0235 Social Security and Welfare-			
60 <i>Other Social Security and Welfare Programmes-</i>			
800 Other Receipts	21,68.72	23,09.00	(-)6.08
Total - 60	21,68.72	23,09.00	(-)6.08
Total (0235)	39,54.89	35,53.82	(+) 11.29
0250 Other Social Services-			
101 Nutrition	0.14	..	(+)100.00
102 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,23.63	2,02.84	(+)10.25
800 Other Receipts	47.23	24.33	(+)94.12
Total (0250)	2,71.00	2,27.17	(+)19.29
Total (ii) Social Services	4,30,17.58	4,62,09.86	(-)6.91
(iii) Economic Services			
0401 Crop Husbandry-			
103 Seeds	55.19	31.61	(+)74.60
104 Receipts from Agricultural Farms	6.84	22.93	(-)70.17
105 Sale of manures and fertilisers	3.10	43.18	(-)92.82
107 Receipts from Plant Protection Services	3.40	4.20	(-)19.05
108 Receipts from Commercial crops	2,49.20	2,26.78	(+)9.89
119 Receipts from Horticulture and Vegetable Crops	1,28.68	3,16.64	(-)59.36
800 Other Receipts	1,75.61	1,36.02	(+)29.11
900 Deduct - Refunds	-0.62	..	(+)100.00
Total (0401)	6,21.40	7,81.36	(-)20.47

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0403 Animal Husbandry -			
102 Receipts from Cattle and Buffalo development	2,05.25	1,79.63	(+)14.26
103 Receipts from Poultry development	0.98	2.69	(-)63.57
104 Receipts from Sheep and Wool development	24.02	5.73	(+)319.20
105 Receipts from Piggery development	41.52	30.63	(+)35.55
106 Receipts from Fodder and Feed development	36.47	9.74	(+)274.44
501 Services and Service Fees	3,46.37	2,60.23	(+)33.10
800 Other Receipts	2,16.99	1,98.52	(+)9.30
900 Deduct - Refunds	-2.37	-0.13	(+)1723.08
Total (0403)	8,69.23	6,87.04	(+)26.52
0404 Dairy Development-			
800 Other Receipts	10.44	11.42	(-)8.58
Total (0404)	10.44	11.42	(-)8.58
0405 Fisheries-			
011 Rents	2.40	2,10.39	(-)98.86
102 Licence Fees, Fines etc.	1.67	0.71	(+)135.21
501 Services and Service Fees	1.27	0.48	(+)164.58
800 Other Receipts	5.69	6.21	(-)8.37
Total (0405)	11.03	2,17.79	(-)94.94

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0406 Forestry and Wild Life -			
01 Forestry-			
101 Sale of timber and other forest produce	52.93	1,32.81	(-)60.15
102 Receipts from social and farm forestries	7,19.71	17.82	(+)3938.78
103 Receipts from environmental forestry	..	0.01	(-)100.00
800 Other Receipts	24,08.20	17,94.35	(+)34.21
Total - 01	31,80.84	19,44.99	(+)63.54
Total (0406)	31,80.84	19,44.99	(+)63.54
0425 Co-operation-			
101 Audit Fees	2,75.15	2,81.18	(-)2.14
800 Other Receipts	48.51	11,35.25	(-)95.73
Total (0425)	3,23.66	14,16.43	(-)77.15
0435 Other Agricultural Programmes-			
102 Fees for quality control grading of Agricultural products	1.90	2.35	(-)19.15
104 Soil and Water Conservation	2.85	1.77	(+)61.02
800 Other Receipts	89,30.16	33,34.00	(+)167.85
900 Deduct - Refunds	-1,07.53	-10.63	(+)911.57
Total (0435)	88,27.38	33,27.49	(+)165.29
0515 Other Rural Development Programmes -			
101 Receipts under Panchayati Raj Acts	13.45	6.50	(+)106.92
102 Receipts from Community Development Projects	1.34	1.57	(-)14.65
800 Other Receipts	3,82.02	8,87.15	(-)56.94

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0515 Other Rural Development Programmes -			
900 Deduct - Refunds	-1.51	..	(+100.00)
Total (0515)	3,95.30	8,95.22	(-55.84)
0700 Major Irrigation-			
<i>01 Sirhind Canal System-(Commercial)-</i>			
101 Sale of Water for Irrigation Purposes	24.78	40.34	(-38.57)
102 Sale of Water for Domestic Purposes	3,29.09	6,12.63	(-46.28)
103 Sale of Water for Other Purposes	1,02.33	1,38.98	(-26.37)
106 Water Power	4,55.55	7,67.02	(-40.61)
800 Other Receipts	1,26,18.58	46,78.67	(+169.70)
900 Deduct - Refunds	-3.25	-1.02	(+218.63)
Total - 01	1,35,27.08	62,36.62	(+116.90)
<i>07 Upper Bari Doab Canal System-(Commercial)-</i>			
101 Sale of Water for Irrigation Purposes	0.12	1.13	(-89.38)
800 Other Receipts	..	1.00	(-100.00)
Total - 07	0.12	2.13	(-94.37)
<i>08 Sutlej Valley Project-(Commercial)-</i>			
101 Sale of Water for Irrigation Proposes	0.12	0.29	(-58.62)
103 Sale of Water for Other Purposes	..	0.36	(-100.00)
Total - 08	0.12	0.65	(-81.54)

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0700 Major Irrigation -			
09 <i>Harike Project-(Commercial)-</i>			
101 Sale of Water for Irrigation Proposes	1.65	0.40	(+) 312.50
Total - 09	1.65	0.40	(+)312.50
80 General-			
800 Other Receipts	3,31.35	6,52.11	(-) 49.19
Total - 80	3,31.35	6,52.11	(-)49.19
Total (0700)	1,38,60.32	68,91.91	(+)101.11
0701 Medium Irrigation-			
80 <i>General-</i>			
800 Other Receipts	4,05.91	3,89.37	(+) 4.25
Total - 80	4,05.91	3,89.37	(+)4.25
Total (0701)	4,05.91	3,89.37	(+)4.25
0702 Minor Irrigation-			
01 <i>Surface Water-</i>			
800 Other Receipts	0.57	0.02	(+) 2750.00
Total - 01	0.57	0.02	(+)2750.00
02 <i>Ground Water-</i>			
101 Receipts from tube wells	5.13	4.23	(+) 21.28
800 Other Receipts	..	1.24	(-) 100.00
Total - 02	5.13	5.47	(-)6.22

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16 2	2014-15 3	
1	(₹ in lakh)		4
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
0702 Minor Irrigation-			
80 <i>General-</i>			
800 Other Receipts	6,00.33	2,03.12	(+) 195.55
Total - 80	6,00.33	2,03.12	(+)195.55
Total (0702)	6,06.03	2,08.61	(+)190.51
0851 Village and Small Industries-			
101 Industrial Estates	22.76	23.30	(-) 2.32
102 Small Scale Industries	41.04	13.92	(+) 194.83
104 Handicrafts Industries	0.25	2.02	(-) 87.62
107 Sericulture Industries	3.66	3.90	(-) 6.15
800 Other Receipts	14.78	12.50	(+) 18.24
Total (0851)	82.49	55.64	(+)48.26
0852 Industries-			
80 <i>General-</i>			
800 Other Receipts	..	0.11	(-) 100.00
900 Deduct - Refunds	-44.86	..	(+) 100.00
Total - 80	-44.86	0.11	(-)40881.82
Total (0852)	-44.86	0.11	(-)40881.82
0853 Non - Ferrous Mining and Metallurgical Industries-			
101 Geological Survey of India	0.32	..	(+) 100.00
102 Mineral concession fees, rents and royalties	56,61.35	86,42.16	(-) 34.49
800 Other Receipts	2.27	2.04	(+) 11.27
Total (0853)	56,63.94	86,44.20	(-)34.48

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - contd.			
(c) Other Non-Tax Revenue - contd.			
(iii) Economic Services - contd.			
1053 Civil Aviation-			
800 Other Receipts	75.33	..	(+)100.00
Total (1053)	75.33	..	(+)100.00
1054 Roads and Bridges-			
800 Other Receipts	19.06	1.32	(+)1343.94
Total (1054)	19.06	1.32	(+)1343.94
1055 Road Transport-			
201 Government Transport Services-Punjab Roadways	1,48,46.14	1,61,64.50	(-)8.16
800 Other Receipts	3.11	2.00	(+)55.50
Total (1055)	1,48,49.25	1,61,66.50	(-)8.15
1275 Other Communication Services-			
800 Other Receipts	0.01	0.01	..
Total (1275)	0.01	0.01	..
1452 Tourism-			
800 Other Receipts	0.03	0.05	(-)40.00
Total (1452)	0.03	0.05	(-)40.00
1456 Civil Supplies-			
800 Other Receipts	87,16.16	78,68.49	(+)10.77
900 Deduct - Refunds	-0.68	-3.58	(-)81.01
Total (1456)	87,15.48	78,64.91	(+)10.81

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
B. Non-Tax Revenue - conold.			
(c) Other Non-Tax Revenue - conold.			
(iii) Economic Services - conold.			
1475 Other General Economic Services-			
101 Fees realised under the Monopolies and Restrictive Trade Practices Act, 1969	..		0.13 (-)100.00
102 Patent Fees	10.29		0.88 (+)1069.32
105 Regulation of Joint Stock Companies	8.65		.. (+)100.00
106 Fees for stamping weights and measures	13,29.29	11,81.34	(+)12.52
200 Regulation of other business undertakings	2,18.94	74.23	(+)194.95
800 Other Receipts	25,62.97	2,83.30	(+)804.68
Total (1475)	41,30.14	15,39.88	(+)168.21
Total (iii) Economic Services	6,26,02.41	5,10,44.25	(+22.64)
Total (c) Other Non-Tax Revenue	24,23,52.78	26,84,37.41	(-)9.72
Total - B.Non-Tax Revenue	26,50,27.03	28,79,73.36	(-)7.97
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	4,54,82.00	16,54,51.20	(-)72.51
109 Grants towards Contribution to State Disaster Response Fund	2,92,50.00	2,08,22.00	(+40.48
110 Election-Other Grants	1,29,76.00	..	(+)100.00
112 Police-Modernisation of Police Force	18,61.86	11,20.00	(+66.24
116 Grants to Cover up Gap in Resources	2,58,04.00	1,29,76.00	(+98.86
124 University and Higher Education - Other Grants	1,19,57.89	..	(+)100.00
132 Sports and Youth Services-Youth Welfare Programme for Students	17.63	17.95	(-)1.78

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
C. Grants-in-aid and Contributions-contd.			
1601 Grants-in-aid from Central Government-contd.			
<i>01 Non-Plan Grants-</i>			
146 Other Social Security and Welfare	5.00	..	(+100.00
800 Other Grants	1,09.29	..	(+100.00
Total - 01	12,74,63.67	20,03,87.15	(-36.39
<i>02 Grants for State/Union Territory Plan Schemes -</i>			
101 Block Grants -			
(i) Normal Central Assistance	..	2,59,03.13	(-100.00
(ii) Special Central Assistance-Border Area Development Programme	38,12.25	37,15.51	(+2.60
(iii) Additional Central Assistance-Other Projects	..	2,40,00.00	(-100.00
(iv) Additional Central Assistance- Accelerated Irrigation Benefits Programme	1,04.85	..	(+100.00
(v) Pradhan Mantri Krishi Sinchai Yojna (HKKP)	1,55,92.13	..	(+100.00
Total 101 Block Grants	1,95,09.23	5,36,18.64	(-63.61
105 Grants for Central Road Fund	47,53.00	27,58.00	(+72.34
106 Crop Husbandry	1,78,81.64	5,04,42.22	(-64.55
107 Other Rural Development Programmes	20,69.80	53,11.46	(-61.03
108 Rural Employment Guarantee Scheme	1,27,79.02	1,89,48.18	(-32.56
109 District and Other Roads - Pradhan Mantri Gram Sadak Yojana	2,21,10.00	3,10,21.00	(-28.73
110 Elementary Education	2,91,27.49	2,62,97.46	(+10.76
111 Secondary Education	25,31.28	39,40.76	(-35.77
112 Social Welfare - Child Welfare	1,15,75.74	1,96,57.06	(-41.11
113 Foreign Trade and Export Promotion-Assistance for Export Promotion and Market Development	..	13,43.00	(-100.00
114 Tourist Infrastructure - Tourist Accommodation	..	9,05.25	(-100.00
115 National Afforestation Programme (National Mission for a Green India)	6,88.53	1,86.95	(+268.30

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>02 Grants for State/Union Territory Plan Schemes -</i>			
116 Self Employment Programme - National Rural Livelihood Mission	22,04.26	9,55.21	(+)130.76
117 Family Welfare Direction and Administration	43,78.21	98,65.96	(-)55.62
118 Family Welfare - Reproductive and Child Health Flexible Pool	1,07,19.60	1,34,65.18	(-)20.39
119 Family Welfare - Reproductive and Child Health Flexible Pool - Scheduled Castes Sub Plan	..	17,68.00	(-)100.00
120 Assistance to Scheduled Castes Development Corporation	..	2,60.00	(-)100.00
121 Dairy Development Project	..	6,61.51	(-)100.00
122 Dairy Development Project-Special Component Plan for Scheduled Castes	..	34.53	(-)100.00
123 Pre-matric Scholarship for Schedules Caste Students	..	28,69.66	(-)100.00
124 Assistance for Capacity Building of Local Bodies under Backward Regions Grant Fund	..	9,77.00	(-)100.00
125 Post Matric Scholarship for Scheduled Caste Students	19,23.00	3,76,87.61	(-)94.90
126 National River Conservation Plan	..	28,80.00	(-)100.00
127 Elementary Education-Teacher Training	5,60.78	1,18.41	(+)373.59
128 Social Welfare-Welfare of Aged, Infirm and Destitute	53,08.96	50,54.50	(+)5.03
129 National Land Records Modernization Programme	..	13,17.00	(-)100.00
130 Animal Husbandry-Veterinary Services and Animal Health	6,69.38	4,06.40	(+)64.71
131 Prevention and Control of Diseases	49,96.81	48,79.70	(+)2.40
132 Medical Education, Training and Research Allopathy	4,00.00	12,00.26	(-)66.67
133 Urban Health Services-Other Systems of Medicine	2,99.51	3,16.00	(-)5.22
134 Skill Development Mission	..	10,00.00	(-)100.00
135 Telecommunication and Electronic Industries	..	4,87.55	(-)100.00
136 Centenaries and Anniversaries Celebrations	..	3.75	(-)100.00
137 National Rural Employment Guarantee Scheme	1,17,54.35	..	(+)100.00

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>02 Grants for State/Union Territory Plan Schemes -</i>			
138 Sports and Youth Service Welfare Programme for Students	2,38.01	..	(+)100.00
139 National Plan for Conservation of Aquatic Ecosystems	1,52.09	..	(+)100.00
140 Rural Housing	2,75.61	..	(+)100.00
141 Women Welfare	1,33.10	..	(+)100.00
142 Welfare of Backward Classes-Education	6,62.01	..	(+)100.00
143 Wasteland Development- National Development Programme	7,03.95	..	(+)100.00
144 Sewerage and Sanitation-Sanitation Services	22,10.54	..	(+)100.00
145 Social Security for Labour (Unorganized Workers)	1,24.08	..	(+)100.00
146 General (Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)	7,08.04	..	(+)100.00
789 Special Component Plan for Scheduled Castes	6,03,46.55	5,69,89.42	(+)5.89
796 Tribal Area Sub-Plan	2,17.94	21,32.86	(-)89.78
Total - 02	23,20,12.51	35,97,60.49	(-)35.51
<i>03 Grants for Central Plan Schemes-</i>			
137 Art and Culture-Promotion of Art and Culture	5,48.47	59.50	(+)821.80
151 Welfare of Scheduled Castes-Special Component Plan for Scheduled Castes	..	72,41.82	(-)100.00
154 Social Welfare-Child Welfare	3,85.27	2,50.97	(+)53.51
155 Social Welfare- Welfare of Handicapped	10.24	..	(+)100.00
159 Crop Husbandry-Agricultural Economics and Statistics	24.65	22.00	(+)12.05
165 Animal Husbandry-Cattle and Buffalo Development	..	0.80	(-)100.00
203 Surveys and Statistics-Economic Advice and Statistics	..	6.09	(-)100.00
204 Minor Irrigation -Development	6.48	40.00	(-)83.80
206 Crop Husbandry Agricultural Engineering	..	1,32.63	(-)100.00

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
	(` in lakh)		
C. Grants-in-aid and Contributions - contd.			
1601 Grants-in-aid from Central Government -			
<i>03 Grants for Central Plan Schemes-</i>			
208 Tourism (General) Training	..	30.00	(-)100.00
217 Tourism (General) Promotion and Publicity	32.50	..	(+)100.00
218 Tourism (General) Development	1,40.15	..	(+)100.00
219 National River Conservation Plan	17,61.00	..	(+)100.00
220 Flood Control-Other Grants	14,94.50	..	(+)100.00
221 Special Assistance - Drainage Works	2,70,57.87	..	(+)100.00
789 Special Component Plan for Scheduled Castes	27,14.71	2,19.18	(+)1138.58
796 Tribal Area Sub-Plan	..	2.64	(-)100.00
Total - 03	3,41,75.84	80,05.63	(+)326.90
<i>04 Grants for Centrally Sponsored Plan Schemes-</i>			
128 General Education - Other Grants	24,84.00	11,40.96	(+)117.71
131 Technical Education-Polytechnic	46.50	58.17	(-)20.06
135 Other Urban Development Scheme-Other Grants	1,41,10.93	1,59.00	(+)8774.80
137 Sewerage and Sanitation-Sanitation Services	15,00.00	41,40.00	(-)63.77
155 Labour and Employment -Training of Craftsmen and Supervisors	32.16	6,10.50	(-)94.73
220 Administration of Justice (Other Grants)	50,00.00	98,05.00	(-)49.01
221 General (Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities)	3,41.55	..	(+)100.00
223 Labour-Social Security for Labour	1,55.67	1,29.26	(+)20.43
224 Urban Housing-Other Grants	..	3,78.46	(-)100.00
225 Police-Other Grants	25.50	25,03.00	(-)98.98
226 Food Processing	..	1,94.00	(-)100.00
789 Special Component Plan for Scheduled Castes	5,08.53	5,05.88	(+)0.52

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

Head of Account	Actuals		Percentage Increase (+)/ Decrease (-)
	2015-16	2014-15	
1	2	3	4
(` in lakh)			
C. Grants-in-aid and Contributions - concld.			
1601 Grants-in-aid from Central Government -			
<i>04 Grants for Centrally Sponsored Plan Schemes-</i>			
796 Tribal Area Sub-Plan	2,44.83	1,38.33	(+76.99)
900 Deduct - Refunds	-7,29.63	-9,21.30	(-20.80)
Total - 04	2,37,20.04	1,88,41.26	(+25.89)
Total (1601)	41,73,72.06	58,69,94.53	(-28.90)
Total - C. Grants-in-aid and Contributions	41,73,72.06	58,69,94.53	(-28.90)
Total - Receipt Heads (Revenue Account)	4,15,23,37.56	3,90,22,84.62	(+6.41)
Receipt Heads (Capital Account)			
4000 Miscellaneous Capital Receipts-			
<i>01 Civil-</i>			
105 Retirement of Capital/Disinvestment of Cooperative Societies/Banks	26.20	52.08	(-49.69)
Total - 01	26.20	52.08	(-49.69)
Total (4000)	26.20	52.08	(-49.69)
Total - Receipt Heads (Capital Account)	26.20	52.08	(-49.69)
Total - Receipts	4,15,23,63.76	3,90,23,36.70	(+6.41)

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

Revenue Receipts - There was a net increase of ` 25,00,52,94 lakh in the Revenue Receipts from ` 3,90,22,84.62 lakh in 2014-15 to ` 4,15,23,37.56 lakh in 2015-16 resulting in increase of 6.41 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)		
0020	8,86,10.00	The overall increase under this head works out to 53.96 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0044	6,75,35.00	The overall increase under this head works out to 97.40 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0038	6,33,58.00	The overall increase under this head works out to 147.52 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0021	5,88,46.00	The overall increase under this head works out to 50.18 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0039	5,50,33.95	The overall increase under this head works out to 12.96 per cent over previous year's receipts. It is mainly due to increase of 16.06 per cent under 'Country Spirits'.
0037	5,21,19.00	The overall increase under this head works out to 68.52 per cent over previous year's receipts. Total increase is under 'Share of net proceeds assigned to States'.
0040	4,01,46.54	The overall increase under this head works out to 2.60 per cent over previous year's receipts. It is mainly due to increase of 100.00 per cent under 'Value Added Tax (VAT) Receipts'.
0070	1,38,92.28	The overall increase under this head works out to 121.73 per cent over previous year's receipts. It is mainly due to increase of 380.33 per cent in 'Other Receipts under Sub Major Head- Other Services'.
0043	92,18.71	The overall increase under this head works out to 4.92 per cent over previous year's receipts. It is mainly due to increase of 15.73 per cent under 'Other Receipts'.
0041	81,51.22	The overall increase under this head works out to 5.85 per cent over previous year's receipts. It is mainly due to increase of 8.89 per cent under 'Receipts under the State Motor Vehicles Taxation Acts'.
0700	69,68.41	The overall increase under this head works out to 101.11 per cent over previous year's receipts. It is mainly due to increase of 169.70 per cent in 'Other Receipts under Sub Major Head - Sirhind Canal System - (Commercial)'.
0210	67,74.54	The overall increase under this head works out to 58.15 per cent over previous year's receipts. It is mainly due to increase of 130.15 per cent in 'Receipts from Employees State Insurance Scheme under Sub Major Head - Urban Health Services'.
0435	54,99.89	The overall increase under this head works out to 165.29 per cent over previous year's receipts. It is mainly due to increase of 167.85 per cent under 'Other Receipts'.
0049	31,40.63	The overall increase under this head works out to 16.20 per cent over previous year's receipts. It is mainly due to increase of 506.60 per cent under 'Interest realised on investment of Cash balances'.
1475	25,90.26	The overall increase under this head works out to 168.21 per cent over previous year's receipts. It is mainly due to increase of 804.68 per cent under 'Other Receipts'.

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

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)			
1601	Grants-in aid from Central Government	16,96,22.47	The overall decrease under this head works out to 28.90 per cent over previous year's receipts. It is mainly due to decrease of 35.51 per cent under 'Sub Major Head - Grants for State/ Union Territory Plan Schemes'.
0075	Miscellaneous General Services	4,73,63.18	The overall decrease under this head works out to 32.14 per cent over previous year's receipts. It is mainly due to decrease of 51.04 per cent under 'Unclaimed Deposits'.
0202	Education, Sports, Art and Culture	70,68.20	The overall decrease under this head works out to 44.35 per cent over previous year's receipts. It is mainly due to decrease of 95.40 per cent in 'Elementary Education under General Education'.
0217	Urban Development	38,39.25	The overall decrease under this head works out to 32.14 per cent over previous year's receipts. It is mainly due to decrease of 32.52 per cent in 'Other Receipts under Other Urban Development Schemes'.
0853	Non- Ferrous Mining and Metallurgical Industries	29,80.26	The overall decrease under this head works out to 34.48 per cent over previous year's receipts. It is mainly due to decrease of 34.49 per cent under 'Mineral concession fees, rents and royalties'.
0055	Police	28,78.12	The overall decrease under this head works out to 37.27 per cent over previous year's receipts. It is mainly due to decrease of 48.21 per cent under 'Other Receipts'.
0030	Stamps and Registration Fees	25,16.45	The overall decrease under this head works out to 1.02 per cent over previous year's receipts. It is mainly due to decrease of 9.91 per cent in 'Fees for registering documents' under Sub Major Head-Registration Fees'.
1055	Road Transport	13,17.25	The overall decrease under this head works out to 8.15 per cent over previous year's receipts. It is mainly due to decrease of 8.16 per cent under 'Government Transport Services - Punjab Roadways'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` 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	<i>1,34.31</i>	..	..	<i>19,05.73</i>	15,03.95	(+26.71)
103 Legislative Secretariat	<i>16,49.37</i>	..	..	<i>16,49.37</i>	15,49.01	(+6.48)
Total - 02	<i>1,34.31</i>	..	..	<i>35,55.10</i>	30,52.96	(+16.45)
Total (2011)	<i>1,34.31</i>	..	..	<i>35,55.10</i>	30,52.96	(+16.45)
2012 President, Vice-President/Governor, Administrator of Union Territories-						
<i>03 Governor/Administrator of Union Territories-</i>						
090 Secretariat	<i>2,38.44</i>	..	..	<i>2,38.44</i>	2,92.60	(-18.51)
101 Emoluments and allowances of the Governor/Administrator of Union Territories	..	..	..	..	11.75	(-100.00)
102 Discretionary Grants	<i>76.40</i>	..	..	<i>76.40</i>	39.96	(+91.19)
103 Household Establishment	<i>2,69.18</i>	..	..	<i>2,69.18</i>	2,56.97	(+4.75)
104 Sumpatuary Allowances	<i>1.27</i>	..	..	<i>1.27</i>	7.99	(-84.11)
105 Medical Facilities	<i>43.34</i>	..	..	<i>43.34</i>	44.92	(-3.52)
107 Expenditure from Contract Allowance	<i>4.23</i>	..	..	<i>4.23</i>	5.36	(-21.08)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(a) Organs of State - contd.						
2012 President, Vice-President/Governor, Administrator of Union Territories -						
03 Governor/Administrator of Union Territories -						
108 Tour Expenses		6.89	..	6.89	7.14	(-)3.50
Total - 03		6,39.75	..	6,39.75	6,66.69	(-)4.04
Total (2012)		6,39.75	..	6,39.75	6,66.69	(-)4.04
2013 Council of Ministers-						
101 Salary of Ministers and Deputy Ministers		3,27.57	..	3,27.57	2,38.13	(+37.56
104 Entertainment and Hospitality Expenses		1,20.00	..	1,20.00	1,51.00	(-)20.53
105 Discretionary grant by Ministers		30.00	..	30.00	32.00	(-)6.25
108 Tour Expenses		59.92	..	59.92	57.00	(+5.12
800 Other Expenditure		29,46.47	..	29,46.47	26,77.57	(+10.04
Total (2013)		34,83.96	..	34,83.96	31,55.70	(+)10.40
2014 Administration of Justice-						
102 High Courts		<i>1,18,46.01</i>	..	1,18,46.01	99,11.05	(+19.52
105 Civil and Session Courts		3,09,71.68	..	3,09,71.68	2,76,67.73	(+11.94
106 Small Causes Courts		1,18.44	..	1,18.44	1,17.50	(+0.80
108 Criminal Courts		0.91	..	0.91	2.20	(-)58.64
110 Administrators General and Official Trustees		19.01	..	19.01	17.56	(+8.26
114 Legal Advisors and Counsels		75,66.83	..	75,66.83	68,64.02	(+10.24

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
A. General Services - contd.						
(a) Organs of State -concl.						
2014 Administration of Justice -						
116 State Administrative Tribunal	6,39.58	..	..	6,39.58	6,60.17	(-)3.12
Total (2014)	<i>1,18,46.01</i>	..	..	6,39.58	4,52,40.23	(+)13.09
2015 Elections-						
101 Election Commission	0.05	..	..	1,96.39	6,57.76	(-)70.14
102 Electoral Officers	1,96.34	..	..	..	..	..
105 Charges for conduct of elections to Parliament	0.36	..	..	39,94.01	19,82.66	(+)101.45
106 Charges for conduct of elections to State/Union Territory Legislature	39,93.65	..	..	2,72.11	90,54.50	(-)96.99
	2,72.11	..	..	86.86	85.37	(+)1.75
	86.86	..	..	..	..	..
	<i>0.41</i>	..	..	45,49.37	1,17,80.29	(-)61.38
Total (2015)	<i>45,48.96</i>	..	..	45,49.37	1,17,80.29	(-)61.38
Total (a) Organs of State	<i>1,26,20.48</i>	..	..	6,33,90.64	6,38,95.87	(-)0.79
(b) Fiscal Services-						
(ii) Collection of Taxes on Property and Capital Transactions-						
2029 Land Revenue-						
103 Land Records	4.90	13,17.00	..	2,22,68.76	2,11,26.33	(+)5.41
	2,09,46.86	..	..	..	..	..

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(b) Fiscal Services - contd.						
(ii) Collection of Taxes on Property and Capital Transactions- conold.						
2029 Land Revenue -						
800 Other Expenditure	2.91	..	..	2.91	2.92	(-)0.34
Total (2029)	4.90	13,17.00	..	2,22,71.67	2,11,29.25	(+)5.41
2030 Stamps and Registration-						
<i>01 Stamps-Judicial-</i>						
001 Direction and Administration	5.20	..	..	5.20	1.31	(+296.95
101 Cost of Stamps	3,25.88	..	..	3,25.88	..	(+100.00
102 Expenses on Sale of Stamps	37.21	..	..	37.21	26.02	(+43.01
Total - 01	3,68.29	..	..	3,68.29	27.33	(+)1247.57
<i>02 Stamps-Non-Judicial-</i>						
101 Cost of Stamps	12,03.29	..	..	12,03.29	0.10	(+1203190.00
102 Expenses on Sale of Stamps	7,59.48	..	..	7,59.48	13,64.06	(-)44.32
Total - 02	19,62.77	..	..	19,62.77	13,64.16	(+)43.88
Total (2030)	23,31.06	..	..	23,31.06	13,91.49	(+)67.52
	4.90					
Total (ii) Collection of Taxes on Property and Capital Transactions	2,32,80.83	13,17.00	..	2,46,02.73	2,25,20.74	(+)9.24

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(b) Fiscal Services - contd.						
(iii) Collection of Taxes on Commodities and Services- 2039 State Excise-						
001 Direction and Administration	<i>1.97</i>	..	..	34,54.26	35,04.25	(-)1.43
102 Purchase of Opium etc.	0.76	..	..	0.76	0.30	(+)153.33
190 Assistance to Public Sector and other Undertakings	50,00.00	..	..	50,00.00	..	(+)100.00
	<i>1.97</i>	..	..	
Total (2039)	84,53.04	..	..	84,55.01	35,04.55	(+)141.26
2040 Taxes on Sales, Trade etc.-						
001 Direction and Administration	<i>14.18</i>	..	..	1,19,06.42	1,11,00.60	(+)7.26
	<i>14.18</i>	..	..	
Total (2040)	1,18,92.24	..	..	1,19,06.42	1,11,00.60	(+)7.26
2041 Taxes on Vehicles-						
102 Inspection of Motor Vehicles	45,38.80	..	..	45,38.80	37,75.60	(+)20.21
800 Other Expenditure	45.15	..	..	45.15	39.56	(+)14.13
Total (2041)	45,83.95	..	..	45,83.95	38,15.16	(+)20.15
2045 Other Taxes and Duties on Commodities and Services-						
103 Collection Charges-Electricity Duty	4,12.47	..	..	4,12.47	4,28.96	(-)3.84
Total (2045)	4,12.47	..	..	4,12.47	4,28.96	(-)3.84
	<i>16.15</i>	..	..	
Total (iii) Collection of Taxes on Commodities and Services	2,53,41.70	..	..	2,53,57.85	1,88,49.27	(+)34.53

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(b) Fiscal Services -concl.						
(iv) Other Fiscal Services-						
2047 Other Fiscal Services-						
103 Promotion of Small Savings	25,94.04	..	..	25,94.04	5,94.24	(+336.53)
Total (2047)	25,94.04	..	..	25,94.04	5,94.24	(+336.53)
Total (iv)Other Fiscal Services	25,94.04	..	..	25,94.04	5,94.24	(+336.53)
	<i>21.05</i>					
Total (b) Fiscal Services	5,12,16.57	13,17.00	..	5,25,54.62	4,19,64.25	(+25.24)
(c) Interest Payment and Servicing of Debt-						
2049 Interest Payments-						
<i>01 Interest on Internal Debt-</i>						
101 Interest on Market Loans	51,81,75.28	..	..	51,81,75.28	44,59,51.55	(+16.20)
115 Interest on Ways and Means Advances from Reserve Bank of India	27,49.59	..	..	27,49.59	40,53.96	(-)32.18
123 Interest on Special Securities issued to National Small Savings Fund of Central Government by State Government	22,18,09.25	..	..	22,18,09.25	20,89,21.84	(+6.17)
200 Interest on Other Internal Debts	1,75,89.91	..	..	1,75,89.91	1,75,99.56	(-)0.05
305 Management of Debt	19,50.91	..	..	19,50.91	11,41.05	(+70.97)
Total - 01	76,22,74.94	..	..	76,22,74.94	67,76,67.96	(+12.49)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
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>15,48,39.00</i> a	..	..	15,48,39.00	15,76,72.76	(-)1.80
108 Interest on Insurance and Pension Fund	<i>44,51.93</i> b	..	..	44,51.93	41,87.09	(+)6.33
117 Interest on Defined Contribution Pension Scheme	<i>18,48.34</i> c	..	..	18,48.34	21,34.93	(-)13.42
Total - 03	<i>16,11,39.27</i>	..	..	16,11,39.27	16,39,94.78	(-)1.74
<i>04 Interest on Loans and Advances from Central Government-</i>						
101 Interest on Loans for State/Union Territory Plan Schemes	<i>43,11.07</i>	..	..	43,11.07	37,62.45	(+)14.58
104 Interest on Loans for Non-Plan Schemes	<i>4,05.35</i>	..	..	4,05.35	4,47.96	(-)9.51
109 Interest on State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	<i>1,10,70.44</i>	..	..	1,10,70.44	1,22,20.85	(-)9.41
Total - 04	<i>1,57,86.86</i>	..	..	1,57,86.86	1,64,31.26	(-)3.92
<i>05 Interest on Reserve Funds-</i>						
101 Interest on Depreciation Renewal Reserve Funds	<i>6,28.85</i> d	..	..	6,28.85	7,43.78	(-)15.45
105 Interest on General and Other Reserve Funds	<i>3,83,47.12</i> e	..	..	3,83,47.12	3,66,99.81	(+)4.49
Total - 05	<i>3,89,75.97</i>	..	..	3,89,75.97	3,74,43.59	(+)4.09

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 for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(c) Interest Payment and Servicing of Debt -concl.						
2049 Interest Payments -						
60 <i>Interest on Other Obligations-</i>						
701 Miscellaneous	..	..	..	..	5,10.42	(-)100.00
Total - 60	..	..	..	..	5,10.42	(-)100.00
Total (2049)	<i>97,81,77.04</i>	..	..	<i>97,81,77.04</i>	89,60,48.01	(+)9.17
Total (c) Interest Payment and Servicing of Debt	<i>97,81,77.04</i>	..	..	<i>97,81,77.04</i>	89,60,48.01	(+)9.17
(d) Administrative Services-						
2051 Public Service Commission-						
102 State Public Service Commission	6,31.93	..	..	6,31.93	5,90.32	(+)7.05
	<i>0.25</i>	..	..	..	..	..
103 Staff Selection Commission	2,00.77	..	..	2,01.02	2,75.15	(-)26.94
	6,32.18	..	..	8,32.95	8,65.47	(-)3.76
Total (2051)	2,00.77	..	..	8,32.95	8,65.47	(-)3.76
2052 Secretariat - General Services-						
090 Secretariat	92,42.87	..	..	92,42.87	93,57.06	(-)1.22
091 Attached Offices	14,06.13	..	..	14,06.13	12,94.11	(+)8.66
092 Other Offices	11,00.27	6,10.70	..	17,10.97	21,00.10	(-)18.53
099 Board of Revenue	34,58.47	..	..	34,58.47	33,48.25	(+)3.29
Total (2052)	1,52,07.74	6,10.70	..	1,58,18.44	1,60,99.52	(-)1.75

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2053 District Administration-						
093 District Establishments	<i>1.84</i>	..	..	2,43,30.52	2,23,03.82	(+) <i>9.09</i>
	<i>0.04</i>					
101 Commissioners	8,28.05	..	..	8,28.09	7,52.13	(+) <i>10.10</i>
800 Other Expenditure	36,77.24	..	..	36,77.24	31,87.10	(+) <i>15.38</i>
	<i>1.88</i>					
Total (2053)	2,88,33.97	..	..	2,88,35.85	2,62,43.05	(+)<i>9.88</i>
2054 Treasury and Accounts Administration-						
095 Directorate of Accounts and Treasuries	15,35.44	..	..	15,35.44	16,03.59	(-) <i>4.25</i>
097 Treasury Establishment	26,72.30	..	..	26,72.30	26,09.75	(+) <i>2.40</i>
098 Local Fund Audit	12,84.35	..	..	12,84.35	13,70.37	(-) <i>6.28</i>
Total (2054)	54,92.09	..	..	54,92.09	55,83.71	(-)<i>1.64</i>
2055 Police-						
001 Direction and Administration	25,72.21	..	..	25,72.21	24,07.92	(+) <i>6.82</i>
003 Education and Training	47,28.20	..	..	47,28.20	1,35,84.82	(-) <i>65.19</i>
	<i>33.00</i>					
101 Criminal Investigation and Vigilance	2,75,63.37	..	..	2,75,96.37	2,45,70.32	(+) <i>12.32</i>
104 Special Police	9,37,28.65	..	..	9,37,28.65	8,75,83.10	(+) <i>7.02</i>

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2055 Police -						
109 District Police	60.98	..	..	29,04,68.38	26,85,48.44	(+)8.16
111 Railway Police	29,04,07.40	..	..	74,64.00	68,34.99	(+)9.20
113 Welfare of Police Personnel	44,92.55	..	..	44,92.55	34,90.59	(+)28.70
114 Wireless and Computers	1,60,82.65	..	..	1,60,82.65	1,52,03.58	(+)5.78
116 Forensic Science	3,47.56	..	..	3,47.56	2,84.21	(+)22.29
789 Special Component Plan for Scheduled Castes	..	15,00.00	..	15,00.00	12,60.00	(+)19.05
	93.98					
Total (2055)	44,73,86.59	15,00.00	..	44,89,80.57	42,37,67.97	(+)5.95
2056 Jails-						
001 Direction and Administration	7,75.49	..	..	7,75.49	7,58.77	(+)2.20
101 Jails	1,78,40.05	..	..	1,78,40.05	1,81,83.27	(-)1.89
102 Jail Manufactures	2,84.04	..	..	2,84.04	2,46.56	(+)15.20
Total (2056)	1,88,99.58	..	..	1,88,99.58	1,91,88.60	(-)1.51
2057 Supplies and Disposals-						
101 Purchase	2,40.80	..	..	2,40.80	2,33.56	(+)3.10

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2057 Supplies and Disposals-						
800 Other Expenditure	0.67	..	..	0.67	..	(+100.00)
Total (2057)	2,41.47	..	..	2,41.47	2,33.56	3.39
2058 Stationery and Printing-						
001 Direction and Administration	7,26.36	..	..	7,26.36	7,76.35	(-)6.44
	5.67	..	..	..	..	..
103 Government Presses	20,88.40	..	..	20,94.07	21,28.90	(-)1.64
	80.62	..	..	..	..	..
104 Cost of printing by other Sources	86.03	..	..	1,66.65	4,50.93	(-)63.04
800 Other Expenditure	1,85.36	..	..	1,85.36	2,03.62	(-)8.97
	86.29	..	..	..	..	..
Total (2058)	30,86.15	..	..	31,72.44	35,59.80	(-)10.88
2059 Public Works-						
60 Other Buildings-						
051 Construction	..	..	..	..	10,17.55	(-)100.00
052 Machinery and Equipment	5.97	..	..	5.97	4.35	(+)37.24
053 Maintenance and Repairs	51,71.31	..	..	51,71.31	46,64.21	(+)10.87
Total - 60	51,77.28	..	..	51,77.28	56,86.11	(-)8.95

a Includes ` 16.08 lakh 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 for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(d) Administrative Services - contd.						
2059 Public Works -						
80 General-						
	<i>18.48</i>					
001 Direction and Administration	3,12,11.23	..	..	3,12,29.71	4,14,65.08	(-)24.68
799 Suspende	4,14.08	..	..	4,14.08	-1,54.69	(+)367.68
	18.48					
Total - 80	3,16,25.31	..	..	3,16,43.79	4,13,10.39	(-)23.40
	<i>18.48</i>					
Total (2059)	3,68,02.59	..	..	3,68,21.07	4,69,96.50	(-)21.65
2070 Other Administrative Services-						
003 Training	2,57.50	62.50	..	3,20.00	3,41.59	(-)6.32
	<i>20.51</i>					
104 Vigilance	40,29.95	..	..	40,50.46	40,08.77	(+)1.04
106 Civil Defence	3,33.09	56.20	..	3,89.29	3,31.95	(+)17.27
	<i>3.91</i>					
107 Home Guards	2,36,60.03	..	..	2,36,63.94	2,28,51.42	(+)3.56
115 Guest Houses, Government Hostels etc.	17,26.24	..	..	17,26.24	16,69.46	(+)3.40

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes		4	5	6	7
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - contd.						
(d) Administrative Services -contd.						
2070 Other Administrative Services -						
800 Other Expenditure	37.45	..	..	37.45	41.30	(-9.32)
	24.42					
Total (2070)	3,00,44.26	1,18.70	..	3,01,87.38	2,92,44.49	(+3.22)
	8,57.23					
Total (d) Administrative Services	58,61,95.21	22,29.40	..	58,92,81.84	57,17,82.67	(+3.06)
(e) Pensions and Miscellaneous General Services-						
2071 Pensions and Other Retirement Benefits-						
<i>01 Civil-</i>						
101 Superannuation and Retirement Allowances	49,04,91.58	..	..	49,04,91.58	45,07,74.43	(+)8.81
102 Commuted Value of Pensions	1,95,88.91	..	..	1,95,88.91	93,12.10	(+)110.36
103 Compassionate Allowance	1.71	..	..	1.71	..	(+)100.00
104 Gratunities	6,61,73.64	..	..	6,61,73.64	7,12,91.57	(-)7.18
105 Family Pensions	11,04,26.83	..	..	11,04,26.83	10,23,32.04	(+)7.91
109 Pensions to Employees of state aided Educational Institutions	1,93,46.97	..	..	1,93,46.97	2,08,90.34	(-)7.39
111 Pensions to Legislators	11,84.85	..	..	11,84.85	9,18.74	(+)28.96
115 Leave Encashment Benefits	3,70,67.59	..	..	3,70,67.59	4,04,02.02	(-)8.25
117 Government Contribution for Defined Contribution Pension Scheme	3,89,99.79	..	..	3,89,99.79	2,90,00.00	(+)34.48
800 Other Expenditure	0.50	..	..	0.50	..	(+)100.00
Total - 01	78,32,82.37	..	..	78,32,82.37	72,49,21.24	(+8.05)
Total (2071)	78,32,82.37	..	..	78,32,82.37	72,49,21.24	(+8.05)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
A. General Services - conold.						
(e) Pensions and Miscellaneous General Services -conold.						
2075 Miscellaneous General Services-						
101 Pension in lieu of resumed Jagirs, Lands, Territories etc.	0.01	..	..	0.01	0.14	(-92.86
103 State Lotteries	45,11.04	..	..	45,11.04	54,92.28	(-17.87
104 Pensions and awards in consideration of distinguished services	9.78	..	..	9.78	18.13	(-46.06
800 Other Expenditure	1,36.33	..	..	1,36.33	1,86.76	(-27.00
Total (2075)	46,57.16	..	..	46,57.16	56,97.31	(-18.26
Total (e) Pensions and Miscellaneous General Services	78,79,39.53	..	..	78,79,39.53	73,06,18.55	(+7.85
	<i>99,16,75.80</i>					
Total A.General Services	1,47,61,21.47	35,46.40	..	2,47,13,43.67	2,30,43,09.35	(+7.25
B. Social Services-						
(a) Education, Sports, Art and Culture-						
2202 General Education-						
<i>01 Elementary Education-</i>						
101 Government Primary Schools	18,18,61.21	4,02,74.41	..	22,21,35.62	16,47,20.41	(+34.86
102 Assistance to Non Government Primary Schools	6,13.54	..	..	6,13.54	13,63.47	(-55.00
104 Inspection	20,12.48	..	..	20,12.48	19,73.16	(+1.99
110 Examinations	1,09.08	..	..	1,09.08	..	(+100.00
789 Special Component Plan for Scheduled Castes	..	4,10,57.31	..	4,10,57.31	3,48,46.72	(+17.82
Total - 01	18,45,96.31	8,13,31.72	..	26,59,28.03	20,29,03.76	(+31.06
<i>02 Secondary Education-</i>						
001 Direction and Administration	51,64.35	..	..	51,64.35	46,65.34	(+10.70
105 Teachers Training	12.13	..	..	12.13	11.29	(+7.44

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(a) Education, Sports, Art and Culture - contd.						
2202 General Education -						
02 Secondary Education-						
107 Scholarships	94.35	6,92.80	..	7,87.15	1,36.72	(+475.74)
	<i>9.60</i>					
109 Government Secondary Schools	39,04,07.63	3,70,05.75	..	42,74,22.98	41,37,91.55	(+3.29)
110 Assistance to Non-Government Secondary Schools	2,31,13.51	26,50.00	..	2,57,63.51	2,42,38.23	(+6.29)
789 Special Component Plan for Scheduled Castes	..	1,60,91.62	..	1,60,91.62	87,36.36	(+84.19)
800 Other Expenditure	5,27.38	..	..	5,27.38	14,63.28	(-63.96)
	9.60					
Total - 02	41,93,19.35	5,64,40.17	..	47,57,69.12	45,30,42.77	(+5.02)
03 University and Higher Education-						
001 Direction and Administration	7.69	..	..	7.69	3.55	(+116.62)
	<i>26,00.00</i>					
102 Assistance to Universities	1,41,11.68	..	..	1,67,11.68	1,62,95.80	(+2.55)
103 Government Colleges and Institutes	1,75,82.41	37,59.54	..	2,13,41.95	2,07,74.36	(+2.73)
104 Assistance to Non-Government Colleges and Institutes	4,24,58.75	..	..	4,24,58.75	2,25,30.24	(+88.45)
789 Special Component Plan for Scheduled Castes	..	8,46.79	..	8,46.79	..	(+100.00)
800 Other Expenditure	35,00.00	..	..	35,00.00	39,14.45	(-10.59)
	26,00.00					
Total - 03	7,76,60.53	46,06.33	..	8,48,66.86	6,35,18.40	(+33.61)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(a) Education, Sports, Art and Culture - contd.						
2202 General Education -						
<i>04 Adult Education-</i>						
200 Other Adult Education Programmes	52.40	..	..	52.40	46.99	(+111.51)
Total - 04	52.40	..	..	52.40	46.99	(+111.51)
<i>05 Language Development-</i>						
001 Direction and Administration	12,50.74	4.00	..	12,54.74	13,45.50	(-)6.75
102 Promotion of Modern Indian Languages and Literature	..	3,41.25	..	3,41.25	19.50	(+)1650.00
200 Other Languages Education	42.81	..	..	42.81	30.61	(+39.86)
789 Special Component Plan for Scheduled Castes	..	38.40	..	38.40	9.66	(-)297.52
Total - 05	12,93.55	3,83.65	..	16,77.20	14,05.27	(+19.35)
<i>80 General-</i>						
001 Direction and Administration	29,21.66	..	..	29,21.66	26,73.82	(+)9.27
107 Scholarships	1.63	..	..	1.63	1.65	(-)1.21
800 Other Expenditure	15.00	..	..	15.00	12.00	(+)25.00
Total - 80	29,38.29	..	..	29,38.29	26,87.47	(+9.33)
Total (2202)	68,58,60.43	14,27,61.87	..	83,12,31.90	72,36,04.66	(+14.87)
2203 Technical Education-						
001 Direction and Administration	6,36.39	..	..	6,36.39	5,96.11	(+)6.76
105 Polytechnics	79,81.91	11,13.70	..	90,95.61	1,02,34.52	(-)11.13
789 Special Component Plan for Scheduled Castes	..	69.97	..	69.97	2,07.99	(-)66.36

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(a) Education, Sports, Art and Culture - conold.						
2203 Technical Education-						
800 Other Expenditure	38,92.76	..	..	38,92.76	38,50.00	(+1.11)
Total (2203)	38,92.76	..	..	38,92.76	38,50.00	(+1.11)
2204 Sports and Youth Services-						
001 Direction and Administration	56,99.96	..	..	56,99.96	38,08.85	(+49.65)
101 Physical Education	1,85.99	..	..	1,85.99	2,93.79	(-36.69)
102 Youth Welfare Programmes for Students	21,73.12	17.25	..	21,90.37	21,61.36	(+1.34)
103 Youth Welfare Programmes for Non Students	..	1,64.38	..	1,64.38	33.80	(+386.33)
104 Sports and Games	..	..	..	..	7,00.00	(-100.00)
Total (2204)	80,59.07	1,81.63	..	82,40.70	69,97.80	(+17.76)
2205 Art and Culture-						
102 Promotion of Arts and Culture	10,47.35	1,03.75	..	11,51.10	11,34.95	(+1.42)
104 Archives	2,04.33	50.00	..	2,54.33	2,55.08	(-0.29)
105 Public Libraries	3,11.74	..	..	3,11.74	3,11.19	(+0.18)
Total (2205)	15,63.42	1,53.75	..	17,17.17	17,01.22	(+0.94)
	<i>26,09.60</i>					
Total (a) Education, Sports, Art and Culture	70,79,93.98	14,42,80.92	..	85,48,84.50	74,71,92.30	(+14.41)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(b) Health and Family Welfare-						
2210 Medical and Public Health-						
<i>01 Urban Health Services - Allopathy-</i>						
001 Direction and Administration	<i>19.79</i>	<i>70,95.92</i>	..	<i>2,16,82.52</i>	<i>1,99,79.13</i>	(+) <i>8.53</i>
	<i>0.55</i>					
102 Employees State Insurance Schemes	<i>1,18,96.54</i>	..		<i>1,18,97.09</i>	<i>83,17.42</i>	(+) <i>43.04</i>
110 Hospitals and Dispensaries	<i>5,63,98.49</i>	<i>1,65,37.39</i>		<i>7,29,35.88</i>	<i>7,99,63.14</i>	(-) <i>8.79</i>
789 Special Component Plan for Scheduled Castes	..	<i>1,09,04.27</i>		<i>1,09,04.27</i>	<i>1,03,57.26</i>	(+) <i>5.28</i>
	<i>20.34</i>					
Total - 01	<i>8,28,61.84</i>	<i>3,45,37.58</i>	..	<i>11,74,19.76</i>	<i>11,86,16.95</i>	(-) <i>1.01</i>
<i>02 Urban Health Services - Other Systems of Medicine-</i>						
101 Ayurveda	<i>26,20.55</i>	<i>1,39.83</i>		<i>27,60.38</i>	<i>27,68.61</i>	(-) <i>0.30</i>
102 Homeopathy	<i>12,27.88</i>	<i>1.42</i>		<i>12,29.30</i>	<i>12,81.89</i>	(-) <i>4.10</i>
789 Special Component Plan for Scheduled Castes	..	<i>52.78</i>		<i>52.78</i>	<i>38.29</i>	(+) <i>37.84</i>
Total - 02	<i>38,48.43</i>	<i>1,94.03</i>	..	<i>40,42.46</i>	<i>40,88.79</i>	(-) <i>1.13</i>
<i>03 Rural Health Services - Allopathy-</i>						
102 Subsidiary Health Centres	<i>86,38.54</i>			<i>86,38.54</i>	<i>94,95.54</i>	(-) <i>9.03</i>

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Total	Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	State Plan	Plan				
			Centrally Sponsored/ Central Plan Schemes	4				5
1	2	3	4	5	6	7	
(` in lakh)							
B. Social Services - contd.							
(b) Health and Family Welfare - contd.							
2210 Medical and Public Health -							
<i>03 Rural Health Services - Allopathy-</i>							
	<i>1.65</i>						
103 Primary Health Centres	1,92,29.86	..	..	1,92,31.51	1,91,41.14	(+0.47)
104 Community Health Centres	81,94.11	..	..	81,94.11	76,82.31	(+6.66)
110 Hospitals and Dispensaries	1,01,26.90	..	..	1,01,26.90	98,55.11	(+2.76)
	<i>1.65</i>						
Total - 03	4,61,89.41	..	..	4,61,91.06	4,61,74.10	(+0.04)
<i>04 Rural Health Services - Other Systems of Medicines-</i>							
101 Ayurveda	47,06.88	..	..	47,06.88	41,12.02	(+14.47)
102 Homeopathy	4,82.10	..	..	4,82.10	4,71.86	(+2.17)
Total - 04	51,88.98	..	..	51,88.98	45,83.88	(+13.20)
<i>05 Medical Education, Training and Research-</i>							
101 Ayurveda	6,07.12	..	..	6,07.12	6,13.56	(-1.05)
105 Allopathy	2,18,61.29	24,45.58	..	2,43,06.87	1,94,59.67	(+24.91)	
789 Special Component Plan for Scheduled Castes	..	13,53.52	..	13,53.52	1,50.74	(+797.92)	
Total - 05	2,24,68.41	37,99.10	..	2,62,67.51	2,02,23.97	(+29.88)	
<i>06 Public Health-</i>							
003 Training	7,21.97	..	..	7,21.97	6,48.85	(+11.27)
101 Prevention and Control of Diseases	1,30,54.54	27,93.29	..	1,58,47.83	1,47,51.18	(+7.43)	
102 Prevention of Food Adulteration	5,15.46	..	..	5,15.46	4,70.18	(+9.63)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(b) Health and Family Welfare - contd.						
2210 Medical and Public Health -						
<i>06 Public Health-</i>						
104 Drug Control	4,86.60	2.85	..	4,89.45	4,52.62	(+)8.14
107 Public Health Laboratories	5,45.29	..	..	5,45.29	5,12.63	(+)6.37
789 Special Component Plan for Scheduled Castes	..	13,31.61	..	13,31.61	9,10.32	(+)46.28
Total - 06	1,53,23.86	41,27.75	..	1,94,51.61	1,77,45.78	(+)9.61
<i>80 General-</i>						
004 Health Statistics and Evaluation	6,02.32	..	..	6,02.32	5,57.44	(+)8.05
789 Special Component Plan for Scheduled Castes	..	48,00.00	..	48,00.00	16,00.00	(+)200.00
800 Other Expenditure	..	1,67,89.00	..	1,67,89.00	34,00.00	(+)393.79
Total - 80	6,02.32	2,15,89.00	..	2,21,91.32	55,57.44	(+)299.31
21.99						
Total (2210)	17,64,83.25	6,42,47.46	..	24,07,52.70	21,69,90.91	(+)10.95
2211 Family Welfare-						
001 Direction and Administration	3,51.08	14,50.67	..	18,01.75	14,40.68	(+)25.06
003 Training	..	3,72.06	..	3,72.06	2,84.64	(+)30.71
004 Research and Evaluation	..	..	..	..	82.55	(-)100.00
101 Rural Family Welfare Services	24,36.37	88,73.48	..	1,13,09.85	1,07,81.95	(+)4.90
102 Urban Family Welfare Services	3.37	10,91.61	..	10,94.98	11,61.49	(-)5.73
200 Other Services and Supplies	5,78.69	..	..	5,78.69	6,01.09	(-)3.73

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(b) Health and Family Welfare - conclud.						
2211 Family Welfare-						
789 Special Component Plan for Scheduled Castes	..	45,08.65	..	45,08.65	50,73.92	(-)11.14
Total (2211)	33,69.51	1,62,96.47	..	1,96,65.98	1,94,26.32	(+)1.23
	<i>21.99</i>					
Total (b) Health and Family Welfare	17,98,52.76	8,05,43.93	..	26,04,18.68	23,64,17.23	(+)10.15
(c) Water Supply, Sanitation, Housing and Urban Development-						
2215 Water Supply and Sanitation-						
<i>01 Water Supply-</i>						
001 Direction and Administration	<i>2.97</i>					
799 Suspense	2,72,87.22	..	..	2,72,90.19	2,66,06.07	(+)2.57
800 Other Expenditure	12,64.41	..	..	12,64.41	-2,56.48	(+)592.99
	54,20.37	..	..	54,20.37	52,65.23	(+)2.95
	<i>2.97</i>					
Total - 01	3,39,72.00	..	..	3,39,74.97	3,16,14.82	(+)7.47
	<i>2.97</i>					
Total (2215)	3,39,72.00	..	..	3,39,74.97	3,16,14.82	(+)7.47
2216 Housing-						
<i>02 Urban Housing-</i>						
190 Assistance to Public Sector and Other Undertakings	4,95,25.79	..	..	4,95,25.79	4,66,68.00	(+)6.12
Total - 02	4,95,25.79	..	..	4,95,25.79	4,66,68.00	(+)6.12
Total (2216)	4,95,25.79	..	..	4,95,25.79	4,66,68.00	(+)6.12

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(c) Water Supply, Sanitation, Housing and Urban Development -contd.						
2217 Urban Development -						
<i>05 Other Urban Development Schemes-</i>						
051 Construction	..	17,32.00	..	17,32.00	..	(+100.00)
Total-05	..	17,32.00	..	17,32.00	..	(+100.00)
<i>80 General -</i>						
001 Direction and Administration	27,97.84	..	..	27,97.84	26,10.19	(-)7.19
003 Training	..	22,74.00	..	22,74.00	..	(+100.00)
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.	1,52.93	..	..	1,52.93	2,68,36.15	(-)99.43
Total - 80	29,50.77	22,74.00	..	52,24.77	2,94,46.34	(-82.26)
Total (2217)	29,50.77	40,06.00	..	69,56.77	2,94,46.34	(-76.37)
	<i>2.97</i>					
Total (c) Water Supply, Sanitation, Housing and Urban Development	8,64,48.56	40,06.00	..	9,04,57.53	10,77,29.16	(-16.03)
(d) Information and Broadcasting-						
2220 Information and Publicity-						
<i>01 Films-</i>						
105 Production of films	..	26,28.28	..	26,28.28	5,64.38	(+365.69)
Total - 01	..	26,28.28	..	26,28.28	5,64.38	(+365.69)
<i>60 Others-</i>						
001 Direction and Administration	23,69.09	..	..	23,69.09	21,30.67	(+111.19)
101 Advertising and Visual Publicity	..	10.88	..	10.88	28.34	(-)61.61
107 Song and Drama Services	..	2.90	..	2.90	..	(+100.00)
789 Special Component Plan for Scheduled Castes	..	5,38.46	..	5,38.46	69.25	(+677.56)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(d) Information and Broadcasting -concl.						
2220 Information and Publicity -						
60 Others-						
800 Other Expenditure	..	1,03.25	..	1,03.25	2,07.73	(-)50.30
Total - 60	23,69.09	6,55.49	..	30,24.58	24,35.99	(+)24.16
Total (2220)	23,69.09	32,83.77	..	56,52.86	30,00.37	(+)88.41
Total (d) Information and Broadcasting	23,69.09	32,83.77	..	56,52.86	30,00.37	(+)88.41
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-						
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-						
01 Welfare of Scheduled Castes-						
001 Direction and Administration	0.48					
277 Education	22,96.18	..	..	22,96.66	20,85.46	(+10.13
789 Special Component Plan for Scheduled Castes	46,96.01	..	..	46,96.01	54,66.35	(-)14.09
	23,54.21	2,79,13.12	..	3,02,67.33	5,79,23.70	(-)47.75
	0.48					
Total - 01	93,46.40	2,79,13.12	..	3,72,60.00	6,54,75.51	(-)43.09
02 Welfare of Scheduled Tribes-						
277 Education	26,96.94	..	..	26,96.94	11,28.29	(+139.03
Total - 02	26,96.94	..	..	26,96.94	11,28.29	(+)139.03

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities -concd.						
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities -						
<i>03 Welfare of Backward Classes-</i>						
001 Direction and Administration	67.17	..	..	67.17	65.03	(+3.29)
102 Economic Development	13.93	..	..	13.93	5.64	(+146.99)
190 Assistance to Public Sector and Other Undertakings	..	18,73.57	..	18,73.57	10,48.83	(+78.63)
277 Education	..	1,02,39.45	..	1,02,39.45	2,13,86.32	(-52.12)
Total - 03	81.10	1,21,13.02	..	1,21,94.12	2,25,05.82	(-45.82)
	<i>0.48</i>					
Total (2225)	1,21,24.44	4,00,26.14	..	5,21,51.06	8,91,09.62	(-41.48)
	<i>0.48</i>					
Total (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Castes and Minorities	1,21,24.44	4,00,26.14	..	5,21,51.06	8,91,09.62	(-41.48)
(f) Labour and Employment-						
2230 Labour and Employment-						
<i>01 Labour-</i>						
001 Direction and Administration	18,38.94	..	..	18,38.94	18,23.37	(+0.85)
102 Working Conditions and Safety	42.53	1,01	..	43.54	41.92	(+3.86)
103 General Labour Welfare	..	10.00	..	10.00	6.40	(+56.25)
Total - 01	18,81.47	11.01	..	18,92.48	18,71.69	(+1.11)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(f) Labour and Labour Welfare -concl.						
2230 Labour and Employment -						
<i>02 Employment Service-</i>						
001 Direction and Administration	15,28.16	11,01.59	..	26,29.75	21,70.12	(+21.18
789 Special Component Plan for Scheduled Castes	..	1,91.25	..	1,91.25	..	(+100.00
Total - 02	15,28.16	12,92.84	..	28,21.00	21,70.12	(+29.99
<i>03 Training-</i>						
5.23						
001 Direction and Administration	1,24,15.13	..	..	1,24,20.36	1,15,17.53	(+7.84
003 Training of Craftsmen and Supervisors	..	77.76	..	77.76	1,27.97	(-39.24
789 Special Component Plan for Scheduled Castes	..	12.86	..	12.86	3.25	(+295.69
800 Other Expenditure	14,00.00	0.39	..	14,00.39	13,28.44	(+5.42
5.23						
Total - 03	1,38,15.13	91.01	..	1,39,11.37	1,29,77.19	(+7.20
5.23						
Total (2230)	1,72,24.76	13,94.86	..	1,86,24.85	1,70,19.00	(+9.44
5.23						
Total (f) Labour and Labour Welfare	1,72,24.76	13,94.86	..	1,86,24.85	1,70,19.00	(+9.44

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(g) Social Welfare and Nutrition -						
2235 Social Security and Welfare -						
<i>01 Rehabilitation -</i>						
800 Other Expenditure	..	..	..	..	19,13.33	(-)100.00
Total - 01	..	..	..	..	19,13.33	(-)100.00
<i>02 Social Welfare -</i>						
001 Direction and Administration	6.29					
101 Welfare of handicapped	5,22.01	3,90.66	..	..	9,18.96	(+)75.02
	3,76.92	31,84.77	..	..	35,61.69	(+)30.72
		2.93				
102 Child Welfare	96,17.26	2,61,16.36	..	..	3,57,36.55	(+)4.27
103 Women's Welfare	3,51.38	63,88.67	..	..	67,40.05	(+)47.99
200 Other Programmes	86.60	..	..	..	86.60	(+)100.00
789 Special Component Plan for Scheduled Castes	..	1,70,96.88	..	..	1,70,96.88	(+)18.64
800 Other Expenditure	..	..	..	..	2,05.80	(-)100.00
Total - 02	6.29	2.93	..	..	6,41,40.73	(+)13.13
1,09,54.17	5,31,77.34	..	..	..	5,66,94.24	(+)13.13
<i>60 Other Social Security and Welfare programmes-</i>						
102 Pensions under Social Security Schemes	8,49.53	2,37,67.18	..	..	2,46,16.71	(+)8.45
104 Deposit Linked Insurance Scheme-Government Provident Fund	70.74	..	..	..	70.74	(-)32.36
107 Swatantrata Sainik Samman Pension Scheme	12,38.58	..	..	..	12,38.58	(-)10.66
	5.29					
200 Other Programmes	2,15,96.19	4,88.82	..	..	2,20,90.30	(-)1.58
789 Special Component Plan for Scheduled Castes	..	2,61,76.13	..	..	2,61,76.13	(+)26.98

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(g) Social Welfare and Nutrition - contd.						
2235 Social Security and Welfare -						
60 <i>Other Social Security and Welfare programmes -</i>						
800 Other Expenditure	8.12	..	..	8.12	4.05	(-)100.49
	5.29					
Total - 60	2,37,63.16	5,04,32.13	..	7,42,00.58	6,72,52.23	(+)10.33
	11.58	2.93				
Total (2235)	3,47,17.33	10,36,09.47	..	13,83,41.31	12,58,59.80	(+)9.92
2236 Nutrition-						
02 <i>Distribution of Nutritious Foods and Beverages-</i>						
101 Special Nutrition Programmes	..	43,88.28	..	43,88.28	43,97.23	(-)0.20
789 Special Component Plan for Scheduled Castes	..	1,02,14.30	..	1,02,14.30	99,16.94	(+)3.00
Total - 02	..	1,46,02.58	..	1,46,02.58	1,43,14.17	(+)2.01
80 <i>General-</i>						
789 Special Component Plan for Scheduled Castes	..	..	..	..	16,03.64	(-)100.00
800 Other Expenditure	..	..	..	..	8,64.32	(-)100.00
Total - 80	..	..	..	..	24,67.96	(-)100.00
Total (2236)	..	1,46,02.58	..	1,46,02.58	1,67,82.13	(-)12.99
2245 Relief on account of Natural Calamities-						
02 <i>Floods, Cyclones etc. -</i>						
101 Gratuitous Relief	5,99,84.31	..	..	5,99,84.31	10,79	(+)555825.02
104 Supply of Fodder	..	..	..	..	0.30	(-)100.00

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - contd.						
(g) Social Welfare and Nutrition - contd.						
2245 Relief on account of Natural Calamities-						
<i>02 Floods, Cyclones etc. -</i>						
106 Repairs and restoration of damaged roads and bridges	11,54.00	..	..	11,54.00	23.28	(+4857.04)
111 Ex-gratia payments to bereaved families	21.40	..	..	21.40	1.59	(+1245.91)
112 Evacuation of population	75.33	..	..	75.33	..	(-)100.00
113 Assistance for repairs/reconstruction of Houses	8,39.68	..	..	8,39.68	1,92.38	(+336.47)
117 Assistance to Farmers for purchase of live stock	7.78	..	..	7.78	0.38	(+1947.37)
122 Repairs and restoration of damaged irrigation and flood control works	90,79.45	..	..	90,79.45	12,81.56	(+608.47)
Total - 02	7,11,61.95	..	..	7,11,61.95	15,10.28	(+4611.84)
<i>05 State Disaster Response Fund-</i>						
101 Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund	1,95,00.00	..	..	1,95,00.00	2,70,96.00	(-)28.03
901 Deduct-Amount met from State Disaster Response Fund	-7,11,61.95	..	..	-7,11,61.95	-15,10.28	(+4611.84)
Total - 05	-5,16,61.95	..	..	-5,16,61.95	2,55,85.72	(-301.92)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
B. Social Services - concd.						
(g) Social Welfare and Nutrition -concd.						
2245 Relief on account of Natural Calamities -						
<i>80 General-</i>						
102 Management of Natural Disasters, Contingency Plans in disaster prone areas	44.63	..	..	44.63	2,29.76	(-)80.58
800 Other Expenditure	3,27,59.51	..	..	3,27,59.51	1,87.34	(+)17386.66
Total - 80	3,28,04.14	..	..	3,28,04.14	4,17.10	(+)7764.81
Total (2245)	5,23,04.14	..	..	5,23,04.14	2,75,13.10	(+)90.11
	<i>11.58</i>	<i>2.93</i>				
Total (g) Social Welfare and Nutrition	8,70,21.47	11,82,12.05	..	20,52,48.03	17,01,55.03	(+)20.62
(h) Others-						
2250 Other Social Services-						
102 Administration of Religious and Charitable Endowments Acts	51.73	..	..	51.73	46.92	(+)10.25
800 Other Expenditure	0.49	..	..	0.49	..	(-)100.00
Total (2250)	52.22	..	..	52.22	46.92	(+)11.30
2251 Secretariat - Social Services-						
090 Secretariat	22,96.15	..	..	22,96.15	22,34.06	(+)2.78
792 Irrecoverable Loans Written Off	..	..	..	..	0.87	(-)100.00
Total (2251)	22,96.15	..	..	22,96.15	22,34.93	(+)2.74
Total (h) Others	23,48.37	..	..	23,48.37	22,81.85	(+)2.91
	<i>26,51.85</i>	<i>2.93</i>				
Total B.Social Services	1,09,53,83.43	39,17,47.67	..	1,48,97,85.88	1,37,29,04.56	(+)8.51

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services-						
(a) Agriculture and Allied Activities-						
2401 Crop Husbandry-						
	<i>2.77</i>					
001 Direction and Administration	1,60,20.18			1,60,22.95	4,59,35.52	(-)65.12
102 Food grain crops		17,63.47		17,63.47	20,73.70	(-)14.96
104 Agricultural Farms	43,37,00.00 a			43,37,00.00	21,37,14.00	(+)102.93
105 Manures and Fertilizers		2,88.62		2,88.62	1,50.68	(+)91.54
108 Commercial Crops	1,11,31.19	1,03.84		1,12,35.03	39.99	(+)27994.60
109 Extension and Farmers' Training	2,44.31	2,40,86.53		2,43,30.84	10,63.09	(+)2188.69
111 Agricultural Economics and Statistics		43.82		43.82	32.81	(+)33.56
113 Agricultural Engineering		1,76.84		1,76.84		(+)100.00
	<i>5.08</i>					
119 Horticulture and Vegetable Crops	44,03.00	82,75.07		1,26,83.15	75,56.15	(+)67.85
789 Special Component Plan for Scheduled Castes		41,82.35		41,82.35	35,92.17	(+)16.43
800 Other Expenditure		87,50.00		87,50.00		(+)100.00
	<i>7.85</i>					
Total (2401)	46,54,98.68	4,76,70.54		51,31,77.07	27,41,58.11	(+)87.18
2402 Soil and Water Conservation-						
001 Direction and Administration	47,00.15			47,00.15	48,35.50	(-)2.80
102 Soil Conservation		69,27.95		69,27.95	51,26.21	(+)35.15
789 Special Component Plan for Scheduled Castes		4,24.00		4,24.00	2,64.02	(+)60.59
Total (2402)	47,00.15	73,51.95		1,20,52.10	1,02,25.73	(+)17.86

(` in lakh)

a Includes an amount of ₹ 3,15,00.00 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 for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(a) Agriculture and Allied Activities - contd.						
2403 Animal Husbandry-						
	<i>1.00</i>					
001 Direction and Administration	3,60,80.04	..	..	3,60,81.04	3,24,22.80	(+) 11.28
101 Veterinary Services and Animal Health	..	3,96.79	..	3,96.79	3,18.04	(+) 24.76
113 Administrative Investigation and Statistics	..	..	..	..	45.45	(-) 100.00
789 Special Component Plan for Scheduled Castes	..	1,04.50	..	1,04.50	2,22.52	(-) 53.04
800 Other Expenditure	..	..	..	..	0.18	(-) 100.00
	<i>1.00</i>	<i>5,01.29</i>	<i>..</i>	<i>3,65,82.33</i>	<i>3,30,08.99</i>	<i>(+)10.83</i>
2404 Dairy Development-						
	<i>3.89</i>					
001 Direction and Administration	10,04.90	..	..	10,08.79	9,88.58	(+) 2.04
109 Extension and Training	..	7,74.71	..	7,74.71	14.29	(+) 5321.34
789 Special Component Plan for Scheduled Castes	..	1,43.21	..	1,43.21	95.46	(+) 50.02
	<i>3.89</i>	<i>9,17.92</i>	<i>..</i>	<i>19,26.71</i>	<i>10,98.33</i>	<i>(+)75.42</i>
	<i>10,04.90</i>	<i>9,17.92</i>	<i>..</i>	<i>19,26.71</i>	<i>10,98.33</i>	<i>(+)75.42</i>
2405 Fisheries-						
001 Direction and Administration	16,25.21	..	..	16,25.21	15,76.12	(+) 3.11
	<i>16,25.21</i>	<i>..</i>	<i>..</i>	<i>16,25.21</i>	<i>15,76.12</i>	<i>(+)3.11</i>

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - contd.						
(a) Agriculture and Allied Activities - contd.						
2406 Forestry and Wild Life-						
<i>01 Forestry-</i>						
	<i>17.10</i>					
001 Direction and Administration	1,05,68.05	..	..	1,05,85.15	98,93.27	(+)6.99
102 Social and Farm Forestry	..	1,47.89	..	1,47.89	2,83.70	(-)47.87
	<i>17.10</i>					
Total - 01	1,05,68.05	1,47.89	..	1,07,33.04	1,01,76.97	(+)5.46
<i>02 Environmental Forestry and Wild Life-</i>						
111 Zoological Park	..	4,94.99	..	4,94.99	3,66.96	(+)34.89
112 Public Gardens	70.22	..	..	70.22	67.51	(+)4.01
Total - 02	70.22	4,94.99	..	5,65.21	4,34.47	(+)30.09
	<i>17.10</i>					
Total (2406)	1,06,38.27	6,42.88	..	1,12,98.25	1,06,11.44	(+)6.47
2415 Agricultural Research and Education-						
<i>01 Crop Husbandry-</i>						
120 Assistance to Other Institutions	1,32,65.30	1,60,00.00	..	2,92,65.30	3,23,71.42	(-)9.60
277 Education	1,53.10	..	..	1,53.10	1,50.21	(+)1.92
Total - 01	1,34,18.40	1,60,00.00	..	2,94,18.40	3,25,21.63	(-)9.54

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(a) Agriculture and Allied Activities - conold.						
2415 Agricultural Research and Education-						
<i>03 Animal Husbandry-</i>						
120 Assistance to Other Institutions	54,00.00	..	..	54,00.00	54,00.00	..
Total - 03	54,00.00	..	..	54,00.00	54,00.00	..
Total (2415)	1,88,18.40	1,60,00.00	..	3,48,18.40	3,79,21.63	(-)8.18
2425 Co-operation-						
<i>7.76</i>						
001 Direction and Administration	59,20.72	..	..	59,28.48	59,68.47	(-)0.67
101 Audit of Co-operatives	22,68.45	..	..	22,68.45	24,37.10	(-)6.92
<i>7.76</i>						
Total (2425)	81,89.17	..	..	81,96.93	84,05.57	(-)2.48
2435 Other Agricultural Programmes-						
<i>01 Marketing and Quality Control-</i>						
101 Marketing facilities	8,00.58	..	..	8,00.58	7,04.76	(+)13.60
Total - 01	8,00.58	..	..	8,00.58	7,04.76	(+)13.60
Total (2435)	8,00.58	..	..	8,00.58	7,04.76	(+)13.60
<i>37.60</i>						
Total (a) Agriculture and Allied Activities	54,73,55.40	7,30,84.58	..	62,04,77.58	37,77,10.68	(+)64.27

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(b) Rural Development-						
2501 Special Programmes for Rural Development-						
<i>01 Integrated Rural Development Programme-</i>						
001 Direction and Administration	..	38,20.11	..	38,20.11	15,23.83	(+150.69)
789 Special Component Plan for Scheduled Castes	..	10,29.80	..	10,29.80	73.56	(+1299.95)
Total - 01	..	48,49.91	..	48,49.91	15,97.39	(+203.61)
Total (2501)	..	48,49.91	..	48,49.91	15,97.39	(+203.61)
2515 Other Rural Development Programmes-						
001 Direction and Administration	1,23,72.81	..	..	1,23,72.81	6,20,18.74	(-80.05)
101 Panchayati Raj	6,54.62	..	..	6,54.62	8,11.26	(-19.31)
102 Community Development	1,75.25	..	..	1,75.25	52.50	(+233.81)
789 Special Component Plan for Scheduled Castes	..	2,40,28.94	..	2,40,28.94	1,71,46.48	(+40.14)
799 Suspense	-11,52.95	..	..	-11,52.95	-3,45.81	(+233.41)
800 Other Expenditure	..	60,07.28	..	60,07.28	42,55.25	(+41.17)
Total (2515)	1,20,49.73	3,00,36.22	..	4,20,85.95	8,39,38.42	(-49.86)
Total (b) Rural Development	1,20,49.73	3,48,86.13	..	4,69,35.86	8,55,35.81	(-45.13)
(d) Irrigation and Flood Control-						
2700 Major Irrigation-						
<i>01 Sirhind Canal System (Commercial)-</i>						
001 Direction and Administration	4,04,94.08	..	..	4,04,94.08	3,75,71.55	(+7.78)
799 Suspense	1.19	..	..	1.19	-0.15	(+893.33)
800 Other Expenditure	7,63.06	..	..	7,63.06	7,63.09	..
Total - 01	4,12,58.33	..	..	4,12,58.33	3,83,34.49	(+7.63)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2700 Major Irrigation-						
02 <i>Ranjit Sagar Dam (Commercial)-</i>						
001 Direction and Administration	2,94,21.50	..	..	2,94,21.50	2,40,88.22	(+22.14
Total - 02	2,94,21.50	..	..	2,94,21.50	2,40,88.22	(+22.14
03 <i>Sutlej Yamuna Link (SYL) (Commercial)-</i>						
800 Other Expenditure	17,44.99	..	..	17,44.99	17,44.99	..
Total - 03	17,44.99	..	..	17,44.99	17,44.99	..
04 <i>Beas Project Unit-I (BSL) (Commercial)-</i>						
001 Direction and Administration	1,04,36.73	..	..	1,04,36.73	93,29.00	(+11.87
Total - 04	1,04,36.73	..	..	1,04,36.73	93,29.00	(+11.87
07 <i>Upper Bari Doab Canal System (Commercial)-</i>						
800 Other Expenditure	71.91	..	..	71.91	71.91	..
Total - 07	71.91	..	..	71.91	71.91	..
08 <i>Sutlej Valley Project (Commercial)-</i>						
800 Other Expenditure	21.10	..	..	21.10	21.10	..
Total - 08	21.10	..	..	21.10	21.10	..
09 <i>Harike Project (Commercial)-</i>						
800 Other Expenditure	75.90	..	..	75.90	75.90	..
Total - 09	75.90	..	..	75.90	75.90	..
10 <i>Banur Canal System (Commercial)-</i>						
800 Other Expenditure	0.21	..	..	0.21	0.21	..
Total - 10	0.21	..	..	0.21	0.21	..

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2700 Major Irrigation -						
11 <i>Shah Nehar Canal System (Commercial)-</i>						
800 Other Expenditure	1,95.50	..	..	1,95.50	1,95.49	(+)0.01
Total - 11	1,95.50	..	..	1,95.50	1,95.49	(+)0.01
14 <i>Madhopur Beas Link Project (Commercial)-</i>						
800 Other Expenditure	25.28	..	..	25.28	25.28	..
Total - 14	25.28	..	..	25.28	25.28	..
15 <i>Utilization of Surplus Ravi Beas Water (Commercial)-</i>						
800 Other Expenditure	77.50	..	..	77.50	77.50	..
Total - 15	77.50	..	..	77.50	77.50	..
16 <i>Sirhind Feeder Project (Commercial)-</i>						
800 Other Expenditure	44.79	..	..	44.79	44.79	..
Total - 16	44.79	..	..	44.79	44.79	..
17 <i>Ghaggar Canal (Commercial)-</i>						
800 Other Expenditure	1.06	..	..	1.06	1.06	..
Total - 17	1.06	..	..	1.06	1.06	..
18 <i>Gurgaon Canal (Commercial)-</i>						
800 Other Expenditure	0.19	..	..	0.19	0.19	..
Total - 18	0.19	..	..	0.19	0.19	..

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2700 Major Irrigation -						
<i>19 Lining of Channels (Commercial)-</i>						
800 Other Expenditure	23,40.14	..	..	23,40.14	23,40.14	..
Total - 19	23,40.14	..	..	23,40.14	23,40.14	..
<i>20 Garshankar Lift Irrigation Scheme (Commercial)-</i>						
800 Other Expenditure	0.87	..	..	0.87	0.87	..
Total - 20	0.87	..	..	0.87	0.87	..
<i>21 Garhi Lift Irrigation Scheme (Commercial)-</i>						
800 Other Expenditure	0.91	..	..	0.91	0.91	..
Total - 21	0.91	..	..	0.91	0.91	..
<i>80 General-</i>						
800 Other Expenditure	26.90	..	..	26.90	26.90	..
Total - 80	26.90	..	..	26.90	26.90	..
Total (2700)	8,57,43.81	..	..	8,57,43.81	7,63,78.95	(+12.26)
2701 Medium Irrigation-						
<i>05 Lining of Channels - Phase-II (Commercial)-</i>						
800 Other Expenditure	18,64.57	..	..	18,64.57	18,64.57	..
Total - 05	18,64.57	..	..	18,64.57	18,64.57	..
<i>06 Extension of Phase-II Kandi Canal from Hoshiarpur to Balachaur (Commercial)-</i>						
800 Other Expenditure	48.01	..	..	48.01	48.01	..
Total - 06	48.01	..	..	48.01	48.01	..

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	State Plan		Total		
		3	4				5
1	2	3	4	5	6	7
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
<i>13 Construction of new Distributaries Minor (Commercial)-</i>						
800 Other Expenditure	17,47.14	..	..	17,47.14	17,47.14	..
Total - 13	17,47.14	..	..	17,47.14	17,47.14	..
<i>24 Directorate of Water Resources Kandi Watershed and Area Development</i>						
<i>Project (Commercial)-</i>						
800 Other Expenditure	29.07	..	..	29.07	29.07	..
Total - 24	29.07	..	..	29.07	29.07	..
<i>25 Raising Lining of Bhakra Main Line for Providing Free Board</i>						
<i>(Commercial)-</i>						
800 Other Expenditure	15.89	..	..	15.89	15.89	..
Total - 25	15.89	..	..	15.89	15.89	..
<i>26 Providing Irrigation Facilities to Punjab Areas Under S.Y.L. Project</i>						
<i>(Commercial)-</i>						
800 Other Expenditure	4,57.53	..	..	4,57.53	4,57.53	..
Total - 26	4,57.53	..	..	4,57.53	4,57.53	..
<i>27 Canalization of Navin and Mughali Kullhs (Commercial)-</i>						
800 Other Expenditure	0.61	..	..	0.61	0.61	..
Total - 27	0.61	..	..	0.61	0.61	..
<i>28 Running of Balanpur Canal (Commercial)-</i>						
800 Other Expenditure	1.07	..	..	1.07	1.07	..
Total - 28	1.07	..	..	1.07	1.07	..

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
<i>29 Construction of Aqueduct-Cum-VR Bridge at RD-29500 of Dhudal Branch</i>						
<i>Crossing Ghaggar River (Commercial)-</i>						
800 Other Expenditure	13.09	..	..	13.09	13.09	..
Total - 29	13.09	..	..	13.09	13.09	..
32 Setting Up of Irrigation Management Training Institute (Commercial)-						
800 Other Expenditure	37.95	..	..	37.95	37.95	..
Total - 32	37.95	..	..	37.95	37.95	..
37 Extension of Non-Perennial Irrigation to Areas in UBDC (Commercial)-						
800 Other Expenditure	38.73	..	..	38.73	38.73	..
Total - 37	38.73	..	..	38.73	38.73	..
38 Utilisation of Surplus Ravi Beas Water (Commercial)-						
800 Other Expenditure	1,03.80	..	..	1,03.80	1,03.80	..
Total - 38	1,03.80	..	..	1,03.80	1,03.80	..
39 Extension and Improvement of Shah Nehar Canal Remodelling and Lining (Commercial)-						
800 Other Expenditure	12,72.98	..	..	12,72.98	12,72.98	..
Total - 39	12,72.98	..	..	12,72.98	12,72.98	..

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - contd.						
2701 Medium Irrigation -						
<i>40 Modernisation of Existing Canals Providing Gates and Gearings (Commercial)-</i>						
800 Other Expenditure	7,27.67	..	..	7,27.67	7,27.67	..
Total - 40	7,27.67	..	..	7,27.67	7,27.67	..
80 General-						
001 Direction and Administration	96,02.86	..	..	96,02.86	96,30.10	(-)0.28
799 Suspense	-0.08 ^a	..	..	-0.08	0.21	(-)138.10
800 Other Expenditure	11,63.99	..	..	11,63.99	22,79.05	(-)48.93
Total - 80	1,07,66.77	..	..	1,07,66.77	1,19,09.36	(-)9.59
Total (2701)	1,71,24.88	..	..	1,71,24.88	1,82,67.47	(-)6.25
2702 Minor Irrigation-						
<i>03 Maintenance-</i>						
102 Lift Irrigation Scheme	27,07.90	..	..	27,07.90	26,32.02	(+)2.88
103 Tube wells	1,29,90.07	..	..	1,29,90.07	1,32,68.09	(-)2.10
Total - 03	1,56,97.97	..	..	1,56,97.97	1,59,00.11	(-)1.27
Total (2702)	1,56,97.97	..	..	1,56,97.97	1,59,00.11	(-)1.27
2711 Flood Control and Drainage-						
<i>01 Flood Control-</i>						
001 Direction and Administration	1,28,07.08	..	..	1,28,07.08	1,25,13.63	(+)2.35

^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 for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(d) Irrigation and Flood Control - conclud.						
2711 Flood Control and Drainage -						
<i>01 Flood Control -</i>						
799 Suspense	..	4.00	..	4.00	-1.06	(+477.36)
Total - 01	1,28,07.08	4.00	..	1,28,11.08	1,25,12.57	(+2.39)
Total (2711)	1,28,07.08	4.00	..	1,28,11.08	1,25,12.57	(+2.39)
Total (d) Irrigation and Flood Control	13,13,73.74	4.00	..	13,13,77.74	12,30,59.10	(+6.76)
(e) Energy-						
2801 Power-						
<i>80 General-</i>						
101 Assistance to Electricity Boards	5,10,00.00	..	..	5,10,00.00	25,04,86.00	(-)79.64
Total - 80	5,10,00.00	..	..	5,10,00.00	25,04,86.00	(-)79.64
Total (2801)	5,10,00.00	..	..	5,10,00.00	25,04,86.00	(-)79.64
2810 New and Renewable Energy-						
001 Direction and Administration	85.06	..	..	85.06	87.36	(-)2.63
101 Grid Interactive and Distributed Renewable Power	3,20.00	..	..	3,20.00	..	(+100.00)
Total (2810)	4,05.06	..	..	4,05.06	87.36	(+)363.67
Total (e) Energy	5,14,05.06	..	..	5,14,05.06	25,05,73.36	(-)79.49

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(f) Industry and Minerals-						
2851 Village and Small Industries-						
001 Direction and Administration	42,11.33	..	..	42,11.33	41,24.74	(+)2.10
105 Khadi and Village Industries	4,67.96	..	..	4,67.96	4,08.30	(+)14.61
	2.29					
107 Sericulture Industries	2,47.04	..	..	2,49.33	2,67.92	(-)6.94
190 Assistance to Public Sector and Other Undertakings	..	..	..	..	10,93.48	(-)100.00
800 Other Expenditure	0.10	..	..	0.10	..	(+)100.00
	2.29					
Total (2851)	49,26.43	..	..	49,28.72	58,94.44	(-)16.38
2852 Industries-						
80 General-						
800 Other Expenditure	96.05					
	14,75.81	2,00.00	..	17,71.86	1,83.33	(+)866.49
Total - 80	14,75.81	2,00.00	..	17,71.86	1,83.33	(+)866.49
	96.05					
Total (2852)	14,75.81	2,00.00	..	17,71.86	1,83.33	(+)866.49
2853 Non-ferrous Mining and Metallurgical Industries -						
02 Regulation and Development of Mines-						
102 Mineral Exploration	3,36.96	..	..	3,36.96	2,25.53	(+)49.41
Total - 02	3,36.96	..	..	3,36.96	2,25.53	(+)49.41
Total (2853)	3,36.96	..	..	3,36.96	2,25.53	(+)49.41
	98.34					
Total (f) Industry and Minerals	67,39.20	2,00.00	..	70,37.54	63,03.30	(+)11.65

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(g) Transport-						
3053 Civil Aviation-						
<i>80 General-</i>						
001 Direction and Administration	76.84	..	..	76.84	56.55	(+35.88)
003 Training and Education	5,42.30	..	..	5,42.30	1,76.00	(+208.13)
800 Other Expenditure	12,27.35	..	..	12,27.35	10,09.62	(+21.57)
Total - 80	18,46.49	..	..	18,46.49	12,42.17	(+48.65)
Total (3053)	18,46.49	..	..	18,46.49	12,42.17	(+48.65)
3054 Roads and Bridges-						
<i>03 State Highways-</i>						
337 Road Works	1,07,85.41	..	..	1,07,85.41	1,04,24.38	(+3.46)
800 Other Expenditure	..	..	..	..	8,81.60	(-100.00)
Total - 03	1,07,85.41	..	..	1,07,85.41	1,13,05.98	(-4.60)
<i>80 General-</i>						
001 Direction and Administration	1,35,52.98	..	..	1,35,52.98	19,79.19	(+584.77)
052 Machinery and Equipment	-5.97	a	..	-5.97	-4.35	(+37.24)
797 Transfers to/from Reserve Fund/Deposit Account	..	47,53.00	..	47,53.00	27,58.00	(+72.34)

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

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - contd.						
(g) Transport -concl.						
3054 Roads and Bridges-						
<i>80 General-</i>						
799 Suspense	-36.48	a	..	..	-36.48	(-)486.50
Total - 80	1,35,10.53	47,53.00	..	1,82,63.53	47,26.62	(+286.40)
Total (3054)	2,42,95.94	47,53.00	..	2,90,48.94	1,60,32.60	(+81.19)
3055 Road Transport-						
001 Direction and Administration	11,66.88	..	..	11,66.88	11,23.93	(+3.82)
190 Assistance to Public Sector and Other Undertakings	54,00.00	..	..	54,00.00	27,00.00	(+100.00)
201 Government Transport Services-Punjab Roadways	2,45,79.91	b	..	2,45,79.91	2,72,42.76	(-)9.77
800 Other Expenditure	12,89.11	..	..	12,89.11	1,05.91	(+1117.17)
Total (3055)	3,24,35.90	..	..	3,24,35.90	3,11,72.60	(+4.05)
Total (g) Transport	5,85,78.33	47,53.00	..	6,33,31.33	4,84,47.37	(+30.72)
(i) Science, Technology and Environment-						
3425 Other Scientific Research-						
<i>60 Others-</i>						
200 Assistance to Other Scientific Bodies	3,02.40	..	25.00	3,27.40	3,76.04	(-)12.93

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

b Includes 6,99.52 lakh transferred notionally to Depreciation Reserve Funds and General and other Reserve Funds.

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
C. Economic Services - contd.						
(i) Science, Technology and Environment - concld.						
3425 Other Scientific Research -						
<i>60 Others -</i>						
789 Special Component Plan for Scheduled Castes	..	25.00	..	25.00	60.00	(-)58.33
Total - 60	3,02.40	50.00	..	3,52.40	4,36.04	(-)19.18
Total (3425)	3,02.40	50.00	..	3,52.40	4,36.04	(-)19.18
3435 Ecology and Environment-						
<i>03 Environmental Research and Ecological Regeneration-</i>						
103 Research and Ecological Regeneration	..	1,52.10	..	1,52.10	13.14	(+)1057.53
800 Other Expenditure	82.94	..	..	82.94	71.50	(+)16.00
Total - 03	82.94	1,52.10	..	2,35.04	84.64	(+)177.69
Total (3435)	82.94	1,52.10	..	2,35.04	84.64	(+)177.69
Total (i) Science, Technology and Environment	3,85.34	2,02.10	..	5,87.44	5,20.68	(+)12.82
(j) General Economic Services-						
3451 Secretariat - Economic Services-						
090 Secretariat	6,00.98	..	..	6,00.98	5,82.25	(+)3.22
092 Other Offices	1,75.11	..	..	1,75.11	1,71.50	(+)2.10
101 Planning Commission/Planning Board	6,13.13	7,42.40	..	13,55.53	15,04.01	(-)9.87
789 Special Component Plan for Scheduled Castes	..	1,10.40	..	1,10.40	40.87	(+)170.12
Total (3451)	13,89.22	8,52.80	..	22,42.02	22,98.63	(-)2.46

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - contd.						
(j) General Economic Services - contd.						
3452 Tourism						
<i>80 General-</i>						
001 Direction and Administration	1,74.26	..	..	1,74.26	1,82.79	(-)4.67
800 Other Expenditure	..	45,83.15	..	45,83.15	..	(+)100.00
Total - 80	1,74.26	45,83.15	..	47,57.41	1,82.79	(+)2502.66
Total (3452)	1,74.26	45,83.15	..	47,57.41	1,82.79	(+)2502.66
3454 Census Surveys and Statistics-						
<i>01 Census</i>						
800 Other Expenditure	4,56.10	..	..	4,56.10	..	(+)100.00
Total - 01	4,56.10	..	..	4,56.10	..	(+)100.00
<i>02 Surveys and Statistics-</i>						
201 National Sample Survey Organisation	1,31.39	..	..	1,31.39	1,21.54	(+)8.10
204 Central Statistical Organisation	17,52.16	1,93.18	..	19,45.34	28,89.67	(-)32.68
Total - 02	18,83.55	1,93.18	..	20,76.73	30,11.21	(-)31.03
Total (3454)	23,39.65	1,93.18	..	25,32.83	30,11.21	(-)15.89

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
C. Economic Services - conold.						
(j) General Economic Services - conold.						
3456 Civil Supplies -						
	<i>39.08</i>					
001 Direction and Administration	1,31,28.82	..	..	1,31,67.90	1,19,18.86	(+10.48
102 Civil Supplies Scheme	..	..	..	..	3,15.35	(-)100.00
103 Consumer Subsidies	1,28,00.00	..	..	1,28,00.00	1,20,00.00	(+6.67
789 Special Component Plan for Scheduled Castes	..	1,70,00.00	..	1,70,00.00	..	(+100.00
800 Other Expenditure	15,84.64	33.11	..	16,17.75	15,31.81	(+5.61
	<i>39.08</i>					
Total (3456)	2,75,13.46	1,70,33.11	..	4,45,85.65	2,57,66.02	(+73.04
3475 Other General Economic Services-						
106 Regulation of Weights and Measures	3,33.85	..	..	3,33.85	3,22.93	(+3.38
Total (3475)	3,33.85	..	..	3,33.85	3,22.93	(+3.38
	<i>39.08</i>					
Total (j) General Economic Services	3,17,50.44	2,26,62.24	..	5,44,51.76	3,15,81.58	(+72.42
	<i>1,75.02</i>					
Total C. Economic Services	83,96,37.24	13,57,92.05	..	97,56,04.31	92,37,31.88	(+5.62

(` in lakh)

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

(Figures in italics represent charged expenditure)

Head of Account	Actuals for 2015-16				Actuals for 2014-15	Percentage Increase(+)/ Decrease(-)
	Non-Plan	Plan		Total		
		State Plan	Centrally Sponsored/ Central Plan Schemes			
1	2	3	4	5	6	7
(` in lakh)						
D. Grants-in-Aid and Contributions-						
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-						
200 Other Miscellaneous Compensations and Assignments	7,06,14.83	..	..	7,06,14.83	6,04,03.04	(+) 16.91
Total (3604)	7,06,14.83	..	..	7,06,14.83	6,04,03.04	(+)16.91
Total D.Grants-in-Aid and Contributions	7,06,14.83	..	..	7,06,14.83	6,04,03.04	(+)16.91
Total	99,45,02.67	2.93	..	5,00,73,48.69	4,66,13,48.83	(+)7.42
Salary	3,48,17,56.97	53,10,86.12	..	1,71,28,48.22	1,60,03,80.32	(+)7.03
Subsidy	1,67,23,31.94	4,05,16.28	..	50,80,29.03	47,72,03.24	(+)6.46
Grants-in-Aid	50,13,37.91	66,91.12	..	56,52,10.03	51,90,33.31	(+)8.90
	23,51,99.05	33,00,10.98	..			

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

Revenue Expenditure : There was a net increase of ` 34,59,99.86 lakh in the Revenue Expenditure from ` 4,66,13,48.83 lakh in 2014-15 to ` 5,00,73,48.69 lakh in 2015-16 resulting in an increase of 7.42 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)			
2401	Crop Husbandry	23,90,18.96	The overall increase under this head works out to 87.18 per cent over previous year's expenditure. It is mainly due to increase of 102.93 per cent under 'Agricultural Farms'.
2202	General Education	10,76,27.24	The overall increase under this head works out to 14.87 per cent over previous year's expenditure. It is mainly due to increase of 34.86 per cent in 'Government Primary Schools under Sub Major Head - Elementary Education'.
2071	Pensions and Other Retirement Benefits	5,83,61.13	The overall increase under this head works out to 8.05 per cent over previous year's expenditure. It is mainly due to increase of 8.81 per cent in 'Superannuation and Retirement Allowances under Sub Major Head - Civil'.
2055	Police	2,52,12.60	The overall increase under this head works out to 5.95 per cent over previous year's expenditure. It is mainly due to increase of 8.16 per cent under 'District Police'.
2245	Relief on account of Natural Calamities	2,47,91.04	The overall increase under this head works out to 90.11 per cent over previous year's expenditure. It is mainly due to increase of 555825.02 per cent in 'Gratuitous Relief under Sub Major Head - Flood, Cyclones etc.'.
2210	Medical and Public Health	2,37,61.79	The overall increase under this head works out to 10.95 per cent over previous year's expenditure. It is mainly due to increase of 393.79 per cent in 'Other Expenditure under Sub Major Head - General'.
3456	Civil Supplies	1,88,19.63	The overall increase under this head works out to 73.04 per cent over previous year's expenditure. It is mainly due to increase of 100.00 per cent under 'Special Component Plan for Scheduled Castes'.
3054	Road and Bridges	1,30,16.34	The overall increase under this head works out to 81.19 per cent over previous year's expenditure. It is mainly due to increase of 584.77 per cent in 'Direction and Administration under Sub Major Head - General'.
2235	Social Security and Welfare	1,24,81.51	The overall increase under this head works out to 9.92 per cent over previous year's expenditure. It is mainly due to increase of 26.98 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - Other Social Security and Welfare programmes'.
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	1,02,11.79	The overall increase under this head works out to 16.91 per cent over previous year's expenditure. Total increase is under 'Other Miscellaneous Compensations and Assignments'.
2700	Major Irrigation	93,64.86	The overall increase under this head works out to 12.26 per cent over previous year's expenditure. It is mainly due to increase of 22.14 per cent in 'Direction and Administration under Sub Major Head - Ranjit Sagar Dam (Commercial)'.
2014	Administration of Justice	59,22.23	The overall increase under this head works out to 13.09 per cent over previous year's expenditure. It is mainly due to increase of 11.94 per cent under 'Civil and Session Courts'.
2039	State Excise	49,50.46	The overall increase under this head works out to 141.26 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'.
3452	Tourism	45,74.62	The overall increase under this head works out to 2502.66 per cent over previous year's expenditure. It is mainly due to increase 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)		
2403 Animal Husbandry	35,73.34	The overall increase under this head works out to 10.83 per cent over previous year's expenditure. It is mainly due to increase of 11.28 per cent under 'Direction and Administration'.
2216 Housing	28,57.79	The overall increase under this head works out to 6.12 per cent over previous year's expenditure. It is mainly due to increase of 6.12 per cent in 'Assistance to Public Sector and Other Undertakings under Sub Major Head - Urban Housing'.
2220 Information and Publicity	26,52.49	The overall increase under this head works out to 88.41 per cent over previous year's expenditure. It is mainly due to increase of 365.69 per cent in 'Production of Films under Sub Major Head - Films'.
2053 District Administration	25,92.80	The overall increase under this head works out to 9.88 per cent over previous year's expenditure. It is due to 9.09 per cent increase under 'District Establishments'.
2215 Water Supply and Sanitation	23,60.15	The overall increase under this head works out to 7.47 per cent over previous year's expenditure. It is mainly due to increase of 2.57 per cent in 'Direction and Administration under Sub Major Head - Water Supply'.
2047 Other Fiscal Services	19,99.79	The overall increase under this head works out to 336.53 per cent over previous year's expenditure. It is mainly due to increase of 336.53 per cent under 'Promotion of Small Savings'.
2402 Soil and Water Conservation	18,26.37	The overall increase under this head works out to 17.86 per cent over previous year's expenditure. It is mainly due to increase of 35.15 per cent under 'Soil Conservation'.
2230 Labour and Employment	16,05.85	The overall increase under this head works out to 9.44 per cent over previous year's expenditure. It is mainly due to increase of 7.84 per cent in 'Direction and Administration under Sub Major Head - Training'.
2852 Industries	15,88.53	The overall increase under this head works out to 866.49 per cent over previous year's expenditure. Total increase is in 'Other Expenditure under Sub Major Head - General'.
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)		
2801 Power	19,94,86.00	The overall decrease under this head works out to 79.64 per cent over previous year's expenditure. It is mainly due to decrease of 79.64 per cent in 'Assistance to Electricity Boards under Sub Major Head - General'.
2515 Other Rural Development Programmes	4,18,52.47	The overall decrease under this head works out to 49.86 per cent over previous year's expenditure. It is mainly due to decrease of 80.05 per cent under 'Direction and Administration'.

15. DETAILED STATEMENT OF REVENUE EXPENDITURE BY MINOR HEADS - contd.		
Head of Account	Decrease	Main Reasons
1	2	3
(` in lakh)		
2225	3,69,58.56	The overall decrease under this head works out to 41.48 per cent over previous year's expenditure. It is mainly due to decrease of 47.75 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - Welfare of Scheduled Castes'.
2217	2,24,89.57	The overall decrease under this head works out to 76.37 per cent over previous year's expenditure. It is mainly due to decrease of 99.43 per cent in 'Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc. under Sub Major Head - General'.
2059	1,01,75.43	The overall decrease under this head works out to 21.65 per cent over previous year's expenditure. It is mainly due to decrease of 24.68 per cent in 'Direction and Administration under Sub Major Head - General'.
2015	72,30.92	The overall decrease under this head works out to 61.38 per cent over previous year's expenditure. It is mainly due to decrease of 96.99 per cent under 'Charges for conduct of elections to Parliament'.
2415	31,03.23	The overall decrease under this head works out to 8.18 per cent over previous year's expenditure. It is mainly due to decrease of 9.60 per cent in 'Assistance to Other Institutions under Sub Major Head - Crop Husbandry'.
2236	21,79.55	The overall decrease under this head works out to 12.99 per cent over previous year's expenditure. It is mainly due to decrease of 100.00 per cent in 'Special Component Plan for Scheduled Castes under Sub Major Head - General'.

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

ANNEXURE

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 - 02, 03 and 04 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Plan Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
		(` in lakh)			
1	Additional Central Assistance for Externally Aided Projects (a)	2,65,32.96	..	..	..
2	Border Area Development Programme	38,12.25	38,12.25	33,18.97	(+)4,93.28
3	Conservation of Natural Resources and Ecosystem	1,52.09	1,52.09	1,52.10	(-)0.01
4	Development of Infrastructure Facilities for Judiciary	50,00.00	50,00.00	48,75.24	(+)1,24.76
5	Girls Hostel	17.73	17.73	31.05	(-)13.32
6	Human Resource in Health and Medical Education	10,42.36	10,42.36	12,74.79	(-)2,32.43
7	Impact Assessment Studies	1,04.85	1,04.85	..	(+)1,04.85
8	Integrated Child Development Services (ICDS)	1,36,89.39	1,36,89.39	3,83,27.86	(-)2,46,38.47
9	Integrated Child Protection Scheme (ICPS)	8,20.81	8,20.81	15,39.25	(-)7,18.44
10	Mission for 100 Smart Cities	6,00.00	6,00.00	6,00.00	..
11	Mission for Integrated Development of Horticulture (MIDH)	30,35.00	30,35.00	59,18.08	(-)28,83.08
12	Multi Sectoral Development Programme for Minorities	10,49.59	10,49.59	42,86.31	(-)32,36.72
13	National Afforestation Programme	6,88.53	6,88.53	6,42.88	(+)45.65
14	National AIDS and STD Control Programme	26,04.64	26,04.64	37,00.00	(-)10,95.36
15	National Ayush Mission	2,99.51	2,99.51	..	(+)2,99.51
16	National Education Mission - Rashtriya Madhyamik Shiksha Abhiyan	44,82.69	44,82.69	81,72.81	(-)36,90.12
17	National Education Mission : Sarva Siksha Abhiyan (SSA)	3,00,03.82	3,00,03.82	6,64,43.17	(-)3,64,39.35
18	National E-Governance Plan - Agriculture - Information Technology	73.89	73.89	..	(+)73.89

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 - 02, 03 and 04 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Plan Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2		(` in lakh)		
19	National Food Security Mission	14,04.85	14,04.85	24,80.26	(-)10,75.41
20	National Health Mission(b)	3,06,56.71	2,94,40.77	3,90,18.30	(-)95,77.53
21	National Mission for Empowerment of Women including Indira Gandhi Matritrav Sahyog Yojana	33.10	33.10	1,28.20	(-)95.10
22	National Programme of Mid Day Meals in Schools	1,66,50.04	1,66,50.04	2,58,69.27	(-)92,19.23
23	National Project on Management of Soil Health and Fertility	3,04.98	3,04.98	2,07.64	(+)97.34
24	National River Conservation Programme (NRCP)	17,61.00	17,61.00	47,92.00	(-)30,31.00
25	National Rural Drinking Water Programme	42,78.92	42,78.92	78,69.63	(-)35,90.71
26	National Rural Employment Guarantee Scheme (MGNREGA)	2,45,33.37	2,45,33.37	3,00,36.21	(-)55,02.84
27	National Rural Livelihood Mission – (NRLM)	37,55.44	37,55.44	17,90.96	(+)19,64.48
28	National Service Scheme (NSS)	3,60.36	3,60.36	..	(+)3,60.36
29	National Social Assistance Programme (NSAP)	53,08.96	53,08.96	82,77.79	(-)29,68.83
30	Paramparagat Krishi Vikas Yojana	1,60.60	1,60.60	80.98	(+)79.62
31	Post Matric Scholarship for OBC	20,03.01	20,03.01	21,32.44	(-)1,29.43
32	Post Matric Scholarship Scheme	89,30.00	89,30.00	1,40,23.58	(-)50,93.58
33	Pradhan Mantri Adarsh Gram Yojana (PMAGY)	3,50.00	3,50.00	..	(+)3,50.00
34	Pradhan Mantri Awas Yojana	11,24.29	11,24.29	8,67.00	(+)2,57.29
35	Pradhan Mantri Gramin Sarak Yojana (PMGSY)	2,21,10.00	2,21,10.00	2,47,14.86	(-)26,04.86
36	Pradhan Mantri Krishi Sinchaayi Yojana (PMKSY - Har Khet Ko Pani)	1,55,92.13	1,55,92.13	35,00.00	(+)1,20,92.13

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

ANNEXURE - conold.

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 - 02, 03 and 04 as per RBI Clearance Memos/ Sanction Orders (includes assistance for Capital Expenditure)	Plan Expenditure (includes Capital Expenditure)	Deficit (-)/ Excess (+) (4 - 5)
1	2	3	4	5	6
		(` in lakh)			
37	Pradhan Mantri Krishi Sinchay Yojana (Watershed Development Works)	9,33.95	9,33.95	..	(+)9,33.95
38	Pradhan Mantri Krishi Sinchay Yojana (PMKSY)	42,99.99	42,99.99	52.70	(+)42,47.29
39	Pre Matric Scholarship for OBC	5,82.00	5,82.00	38,20.70	(-)32,38.70
40	Pre Matric Scholarship for SC Students	48,62.04	48,62.04	49,73.88	(-)1,11.84
41	Rashtriya Krishi Vikas Yojana (RKVY)	1,07,96.50	1,07,96.50	2,38,15.95	(-)1,30,19.45
42	Rashtriya Uchhatar Siksha Abhiyan	32,64.40	32,64.40	65,10.95	(-)32,46.55
43	Roads and Bridges	47,53.00	47,53.00	40,63.39	(+)6,89.61
44	Skill Development Mission	51.62	51.62	..	(+)51.62
45	Social Security for Un-organised Workers including Rashtriya Swasthaya Bima Yojana	1,55.67	1,55.67	3,81.63	(-)2,25.96
46	Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1955 and Prevention of Atrocities Act 1989	1,53.65	1,53.65	..	(+)1,53.65
47	Sub Mission on Agriculture Extension	7,15.39	7,15.39	19,33.13	(-)12,17.74
48	Support for Educational Development including Teachers Training and Adult Education	14,52.51	14,52.51	18,15.59	(-)3,63.08
49	Swachh Bharat Mission (Urban)	15,00.00	15,00.00	40,32.00	(-)25,32.00
50	Swachh Bharat Abhiyan	38,70.03	38,70.03	53,06.13	(-)14,36.10
51	Urban Rejuvenation Mission - 500 Habitations	1,35,10.92	1,35,10.92	37,16.55	(+)97,94.37
52	Veterinary Services and Animal Health	7,19.38	7,19.38	4,70.30	(+)2,49.08
	Total	28,49,48.92	25,72,00.02	36,59,64.53	(-)10,87,64.51

(a) Loan given to State Government under Major Head 6004-02-101 (Refer Statement No. 17 at page no. 187).

(b) Includes release in kind worth ` 12,15.94 lakh.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
A. Capital Account of General Services -							
4055 Capital Outlay on Police -							
207 State Police	78,66.80	48,88.44	37,04.28	..	85,92.72	2,45,58.00	(+)9.23
208 Special Police	7,14.54	12,48.02	..	..	12,48.02	65,46.86	(+)74.66
209 Railway Police	..	..	..	..	..	1,11.57	..
210 Research, Education and Training	..	3.97	..	..	3.97	1,07.06	(+)100.00
211 Police Housing	..	..	2,28.00	..	2,28.00	1,21,89.37	(+)100.00
800 Other Expenditure	4,49.27	32,40.44	..	..	32,40.44	4,97,16.28	(+)621.27
Total (4055)	90,30.61	93,80.87	39,32.28	..	1,33,13.15	9,32,29.14	(+)47.42
4058 Capital Outlay on Stationery and Printing -							
103 Government Presses	0.04	3.19	16.78	..	19.97	5,01.30	(+)49825.00
Total (4058)	0.04	3.19	16.78	..	19.97	5,01.30	(+)49825.00
4059 Capital Outlay on Public Works -							
<i>01 Office Buildings -</i>							
001 Direction and Administration	1,71.18	1,64.11	..	..	1,64.11	24,38.99	(-)4.13
051 Construction	9.18	..	..	..	..	64,17.40	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.44	..
Total - 01	1,80.36	1,64.11	..	..	1,64.11	88,55.95	(-)9.01
<i>60 Other Buildings -</i>							
051 Construction	..	..	..	..	..	22,97.35	..
Total - 60	..	..	..	..	..	22,97.35	..
<i>80 General -</i>							
001 Direction and Administration	..	..	..	..	..	16,64.46	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
A. Capital Account of General Services - conold.							
4059 Capital Outlay on Public Works -							
80 General -							
051 Construction-							
(i) Courts	1,11,85.25	..	48,75.24	..	48,75.24	8,50,01.65	(-)56.41
(ii) Divisional offices and District Tehsil Complex for five new Districts of Mansa, Fatehgarh Sahib, Moga, Muktsar and Nawanshahar	..	..	..	..	..	11,44.39	..
(iii) Mini Secretariat	18,30.33	..	49,53.14	..	49,53.14	84,30.45	(+)170.61
(iv) Construction of District Administration Complex at Faridkot	..	..	..	..	..	18,10.77	..
(v) Construction of Judicial Complex at Mansa	..	..	..	..	..	5,18.04	..
(vi) Construction of Judicial Court Complex at Patiala	..	..	..	..	..	13,53.80	..
(vii) Construction of District Administrative Complex at Mansa	..	..	..	..	..	5,99.68	..
(viii) Other schemes each costing ` 5 crore and less	..	..	2,44.37	..	2,44.37	1,60,01.86	(+)100.00
Total (051)	1,30,15.58	..	1,00,72.75	..	1,00,72.75	11,48,60.64	(-)22.61
052 Machinery and Equipment	..	..	..	..	..	1,93.45	..
201 Acquisition of Land	..	..	..	..	..	96.94	..
800 Other Expenditure	5,00.00	4,96.15	..	..	4,96.15	25,46.66	(-)0.77
Total - 80	1,35,15.58	4,96.15	1,00,72.75	..	1,05,68.90	11,93,62.15	(-)21.80
Total (4059)	1,36,95.94	6,60.26	1,00,72.75	..	1,07,33.01	13,05,15.45	(-)21.63
4070 Capital Outlay on Other Administrative Services -							
003 Training	10,69.99	..	25.00	..	25.00	57,19.57	(-)97.66
800 Other Expenditure	14,30.86	28.08	11,68.80	..	11,96.87	69,65.72	(-)16.35
Total (4070)	25,00.85	28.08	11,93.80	..	12,21.87	1,26,85.29	(-)51.14
Total - A. Capital Account of General Services	2,52,27.44	1,00,72.40	1,52,15.61	..	2,52,88.00	23,69,31.18	(+)0.24

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
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	21,39.83	..	21,43.61	..	21,43.61	3,45,42.34	(+0.18
202 Secondary Education	..	..	5,00.00	..	5,00.00	5,35,42.05	(+100.00
203 University and Higher Education	22,67.69	..	15,00.00	..	15,00.00	2,51,18.27	(-33.85
205 Languages Development	..	..	..	..	..	5,69.38	..
789 Special Component Plan for Scheduled Castes	14,96.09	..	1,01,98.64	..	1,01,98.64	2,41,51.86	(+581.69
800 Other Expenditure	..	..	..	..	..	10,47.39	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-1.78	..
Total - 01	59,03.61	..	1,43,42.25	..	1,43,42.25	13,89,69.51	(+142.94
<i>02 Technical Education -</i>							
103 Technical Schools	..	..	..	..	..	8,24.67	..
104 Polytechnics	..	..	..	..	..	80,91.16	..
105 Engineering/Technical Colleges and Institutes	7,98.49	..	4,12.99	..	4,12.99	1,50,72.09	(-48.28
789 Special Component Plan for Scheduled Castes	2,19.03	..	75.88	..	75.88	8,63.10	(-65.36
800 Other Expenditure	..	..	..	..	..	32,82.33	..
Total - 02	10,17.52	..	4,88.87	..	4,88.87	2,81,33.35	(-51.95
<i>03 Sports and Youth Services -</i>							
102 Sports Stadium	..	..	..	..	..	14,24.00	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
B. Capital Account of Social Services - contd.							
(a) Capital Account of Education, Sports, Art and Culture - conold.							
4202 Capital Outlay on Education, Sports, Art and Culture -							
<i>03 Sports and Youth Services -</i>							
789 Special Component Plan for Scheduled Castes	..	..	..	..	..	13,58.75	..
800 Other Expenditure	..	..	..	..	..	2,98.41	..
Total - 03	..	..	..	..	..	30,81.16	..
<i>04 Art and Culture -</i>							
104 Archives	..	..	..	..	..	3,38.92	..
105 Public Libraries	..	..	..	..	..	39.48	..
106 Museums	84,50.71	1.58	94,72.25	..	94,73.83	2,94,22.94	(+)12.11
800 Other Expenditure	..	..	..	..	..	4,50.76	..
Total - 04	84,50.71	1.58	94,72.25	..	94,73.83	3,02,52.10	(+)12.11
Total (4202)	1,53,71.84	1.58	2,43,03.37	..	2,43,04.95	20,04,36.12	(+)58.11
Total (a) Capital Account of Education, Sports, Art and Culture	1,53,71.84	1.58	2,43,03.37	..	2,43,04.95	20,04,36.12	(+)58.11
(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	..
102 Employees State Insurance Scheme	..	1,51.40	..	..	1,51.40	4,98.07	(+)100.00
110 Hospitals and Dispensaries -							
(i) Medical Relief to Other Hospitals and Dispensaries	5.02	35.06	..	..	35.06	15,85.28	(+)598.41

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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>01 Urban Health Services -</i>							
110 Hospitals and Dispensaries-							
(ii) National Rural Health Mission	..	..	..	..	..	87,70.00	..
(iii) Construction of New Hospitals at Fatehgarh Sahib and Nangal (includes ` 5 Lakh ACA)	..	..	..	..	..	5,00.00	..
(iv) Punjab Urban Infrastructure	..	..	..	..	..	35,87.00	..
(v) Other schemes each costing ` 5 crore and less	0.08	..	..	..	..	87,71.92	(-)100.00
Total (110)	5.10	35.06	..	..	35.06	2,32,14.20	(+)587.45
789 Special Component Plan for Scheduled Castes	..	..	..	..	..	32,10.37	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.66	..
Total - 01	5.10	1,86.46	..	..	1,86.46	2,69,27.63	(+)3556.08
<i>02 Rural Health Services -</i>							
101 Health Sub-Centres -							
Other schemes each costing ` 5 crore and less	0.01	0.47	..	..	0.47	2,16.21	(+)4600.00
103 Primary Health Centres -							
Other schemes each costing ` 5 crore and less	1.37	21.91	..	..	21.91	4,57.90	(+)1499.27
104 Community Health Centres	..	..	..	..	..	0.87	..
110 Hospitals and Dispensaries	..	..	..	..	..	79.79	..
800 Other Expenditure	0.11	0.25	..	..	0.25	89.46	(+)127.27
Total - 02	1.49	22.63	..	..	22.63	8,44.23	(+)1418.79

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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>03 Medical Education, Training and Research -</i>							
101 Ayurveda	78.80	..
102 Homeopathy	19.54	..
105 Allopathy -							
(i) Expansion and Improvement of Dental College at Patiala	9,02.12	..
(ii) Up gradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)	9,82.01	..
(iii) Establishment of Baba Farid University of Health Sciences, Faridkot	14,84.71	..
(iv) Up gradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)	49,25.20	..
(v) Up gradation of Infrastructure in Government Medical Colleges and Hospitals (Amritsar)	21,09.47	..
(vi) Other schemes each costing ` 5 crore and less	35,64.90	..
Total (105)	1,39,68.41	..
200 Other Systems -							
Other schemes each costing ` 5 crore and less	28.65	..
789 Special Component Plan for Scheduled Castes	28,43.19	..
Total - 03	1,69,38.59	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 - conold.							
4210 Capital Outlay on Medical and Public Health -							
80 General -							
800 Other Expenditure	..	..	..	..	..	14,54.53	..
Total - 80	..	..	..	..	..	14,54.53	..
Total (4210)	6.59	2,09.09	..	..	2,09.09	4,61,64.98	(+3072.84)
4211 Capital Outlay on Family Welfare -							
101 Rural Family Welfare Services	..	..	..	..	..	4,99.56	..
102 Urban Family Welfare Services	..	..	..	..	..	37.65	..
103 Maternity and Child Health	..	..	..	..	..	4.69	..
106 Services and Supplies	..	..	..	..	..	26,66.76	..
800 Other Expenditure	..	..	..	..	..	96.72	..
Total (4211)	..	..	..	..	..	33,05.38	..
Total (b) Capital Account of Health and Family Welfare	6.59	2,09.09	..	..	2,09.09	4,94,70.36	(+3072.84)
(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development -							
4215 Capital Outlay on Water Supply and Sanitation -							
01 Water Supply -							
101 Urban Water Supply -	..	..	..	..	..	44.97	..
Other schemes each costing ` 5 crore and less	1,99,83.44	4,46.57	2,18,57.91	..	2,23,04.47	20,69,11.84	(+)11.61
102 Rural Water Supply	..	..	..	..	..	..	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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>							
190 Investment in Public Sector and Other Undertakings	..	..	..	..	..	3,25.00	..
789 Special Component Plan for Scheduled Castes	96,14.82	..	1,08,34.43	..	1,08,34.43	2,19,99.53	(+)12.68
799 Suspense	-1.92	..	1.92	..	1.92	-1.09 a	(+)200.00
800 Other Expenditure	..	..	..	..	..	99.19	..
Total - 01	2,95,96.34	4,46.57	3,26,94.26	..	3,31,40.82	22,93,79.44	(+)11.98
<i>02 Sewerage and Sanitation -</i>							
106 Sewerage Services	..	..	..	..	..	39.14	..
800 Other Expenditure	..	..	..	..	..	1.70	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.12	..
Total - 02	..	..	..	..	..	40.72	..
Total (4215)	2,95,96.34	4,46.57	3,26,94.26	..	3,31,40.82	22,94,20.16	(+)11.98
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	..
(ii) Construction of Government Accommodation for Government Employees at Chandigarh	..	..	..	..	..	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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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	..
(iv) Other schemes each costing ` 5 crore and less	..	19.56	..	..	19.56	10,01.07	(+)100.00
Total (106)	..	19.56	..	..	19.56	57,96.24	(+)100.00
107 Police Housing	1,51,26.82	..
700 Other Housing -							
(i) Grant-in-aid to Asuda for Development of Anandpur Sahib and Surrounding Area	5,00.00	..
(ii) Other schemes each costing ` 5 crore and less	12,65.97	..
Total (700)	17,65.97	..
800 Other Expenditure	3,23.91	..
Total - 01	..	19.56	..	..	19.56	2,30,12.94	(+)100.00
02 Urban Housing -							
195 Housing Co-operatives	9,11.92	..
800 Other Expenditure	9,30.00	..	9,30.00	1,11,66.74	(+)100.00
Total - 02	9,30.00	..	9,30.00	1,20,78.66	(+)100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
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	..
800 Other Expenditure	..	..	..	..	..	2,44.29	..
Total - 03	..	..	..	..	..	6,32.67	..
<i>80 General -</i>								
001 Direction and Administration	..	..	..	..	..	72.43	..
052 Machinery and Equipment	..	..	..	..	..	9.83	..
101 Building Planning and Research	12,99.00	..	28,00.00	..	28,00.00	2,75,18.77	(+)115.55	
800 Other Expenditure	..	..	..	..	..	9,15.40	..
Total - 80	12,99.00	..	28,00.00	..	28,00.00	2,85,16.43	(+)115.55	
Total (4216)	12,99.00	19.56	37,30.00	..	37,49.56	6,42,40.70	(+)188.65	
4217 Capital Outlay on Urban Development -								
<i>01 State Capital Development -</i>								
800 Other Expenditure	..	..	..	..	..	53,05.00	..
Total - 01	..	..	..	..	..	53,05.00	..
<i>03 Integrated Development of Small and Medium Towns -</i>								
051 Construction	..	..	..	..	..	77,26.41	..
Total - 03	..	..	..	..	..	77,26.41	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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.							
4217 Capital Outlay on Urban Development -							
60 <i>Other Urban Development Schemes -</i>							
001 Direction and Administration	..	..	..	..	..	65.16	..
050 Land -							
(i) World Bank aided Water Supply and Sewerage Project	..	..	..	..	..	16,00.00	..
(ii) Other schemes each costing ` 5 crore and less	1,60.07	..	..	..	..	36,73.83	(-)100.00
Total (050)	1,60.07	..	..	..	..	52,73.83	(-)100.00
051 Construction	1,24,94.30	..	66,16.55	..	66,16.55	2,20,35.60	(-)47.04
052 Machinery and Equipment	1,99.00	..	..	..	..	2,10.56	(-)100.00
789 Special Component Plan for Scheduled Castes	37,90.84	..	64,58.04	..	64,58.04	1,98,80.87	(+)70.36
799 Suspense	..	..	..	..	..	34.57	..
800 Other Expenditure	90,11.66	..	47,92.00	..	47,92.00	20,79,55.77	(-)46.82
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-10.35	..
Total - 60	2,56,55.87	..	1,78,66.59	..	1,78,66.59	25,54,46.01	(-)30.36
Total (4217)	2,56,55.87	..	1,78,66.59	..	1,78,66.59	26,84,77.42	(-)30.36
Total (c) Capital Account of Water Supply, Sanitation, Housing and Urban Development	5,65,51.21	4,66.12	5,42,90.85	..	5,47,56.97	56,21,38.28	(-)3.17
(d) Capital Account of Information and Broadcasting -							
4220 Capital Outlay on Information and Publicity -							
60 <i>Others -</i>							
052 Machinery and Equipment	..	..	..	..	..	33.36	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
<i>60 Others -</i>							
101 Buildings	50.00	..	84.20	..	84.20	3,37.11	(+)68.40
800 Other Expenditure	13.75	..	..	..	..	1,81.02	(-)100.00
Total - 60	63.75	..	84.20	..	84.20	5,51.49	(+)32.08
Total (4220)	63.75	..	84.20	..	84.20	5,51.49	(+)32.08
Total (d) Capital Account of Information and Broadcasting	63.75	..	84.20	..	84.20	5,51.49	(+)32.08
(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 -							
<i>01 Welfare of Scheduled Castes -</i>							
001 Direction and Administration	..	..	..	..	..	3.83	..
190 Investments in Public Sector and Other Undertakings -							
(i) Investments in Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	..	..	10,53.40	..	10,53.40	59,08.09	a (+)100.00
(ii) Other schemes each costing ` 5 crore and less	..	..	..	..	..	87.15	..
Total (190)	..	..	10,53.40	..	10,53.40	59,95.24	(+)100.00
277 Education	..	..	..	..	..	2,42.02	..
789 Special Component Plan for Scheduled Castes	42,42.00	..	52.95	..	52.95	53,82.95	b (-)98.75
a Increased by ` 16,58.00 lakh through Proforma Adjustment (to rectify the misclassification of ` 11,67.00 lakh pertaining to financial years from 2007-08 to 2011-12 and to transfer an amount of ` 4,91.00 lakh of Investment from Minor Head 789).							
b Decreased by ` 4,91.00 lakh (an amount of Investment) through Proforma Adjustment by transfer to Major Head 4225-01-190.							

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
01 Welfare of Scheduled Castes -							
800 Other Expenditure -							
Other schemes each costing ` 5 crore and less	..	..	..	..	..	20.81	..
Total - 01	42,42.00	..	11,06.35	..	11,06.35	1,16,44.85 a	(-73.92)
03 Welfare of Backward Classes -							
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	..	..	10,06.00	(+)100.00
(iii) Margin Money to BACKFINCO under National Minorities Development and Finance Corporation	..	..	1,00.00	..	..	1,50.00	(+)100.00
(i) Margin Money to BACKFINCO to raise Term Loan from NBCFDC	..	..	1,00.00	..	..	1,50.00	(+)100.00
(iii) Other schemes each costing ` 5 crore and less	..	..	2,00.00	..	..	2,50.00	(+)100.00
Total (190)	..	..	6,00.00	..	..	20,56.00	(+)100.00
Total - 03	..	..	6,00.00	..	6,00.00	20,56.00	(+)100.00
04 Welfare of Minorities -							
800 Other Expenditure -	11,88.01	..	..	..	..	11,88.01	(-)100.00
Total - 04	11,88.01	..	..	..	..	11,88.01	(-)100.00
Total (4225)	54,30.01	..	17,06.35	..	17,06.35	1,48,88.86 a	(-68.58)
Total (e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	54,30.01	..	17,06.35	..	17,06.35	1,48,88.86 a	(-68.58)

a Increased by ` 11,67.00 lakh through Proforma Adjustment to rectify the misclassification.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
B. Capital Account of Social Services - contd.							
(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	..
Total - 01	..	..	..	..	..	13.86	..
<i>02 Social Welfare -</i>							
101 Welfare of Handicapped	..	..	..	..	..	14.78	..
102 Child Welfare	1,54.00	..	2,09.81	..	2,09.81	10,65.96	(+36.24
103 Women's Welfare	4,94.39	..	1,22.03	..	1,22.03	6,45.03	(-75.32
104 Welfare of aged, infirm and destitute	..	..	..	..	..	5.04	..
190 Investment in Public Sector and Other Undertakings -							
Other schemes each costing ` 5 crore and less	..	..	..	..	..	6,22.00	..
789 Special Component Plan for Scheduled Castes	12,85.11	..	4,58.04	..	4,58.04	20,37.15	(-64.36
800 Other Expenditure	..	..	..	..	..	2,50.48	..
Total - 02	19,33.50	..	7,89.88	..	7,89.88	46,40.44	(-59.15
<i>60 Other Social Security and Welfare Programmes -</i>							
800 Other Expenditure	..	..	..	..	..	1,76.99	..
Total - 60	..	..	..	..	..	1,76.99	..
Total (4235)	19,33.50	..	7,89.88	..	7,89.88	48,31.29	(-59.15
Total (g) Capital Account of Social Welfare and Nutrition	19,33.50	..	7,89.88	..	7,89.88	48,31.29	(-59.15

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
B. Capital Account of Social Services - conclud.							
(h) Capital Account of Other Social Services -							
4250 Capital Outlay on Other Social Services -							
201 Labour -							
Other schemes each costing ` 5 crore and less	..	..	..	..	..	37,67.93	..
203 Employment -							
Other schemes each costing ` 5 crore and less	..	..	45.00	..	45.00	6,99.23	(+)100.00
789 Special Component Plan for Scheduled Castes	7.42	..	2,22.81	..	2,22.81	2,94.65	(+)2902.83
800 Other Expenditure	97.51	..	7,43.52	..	7,43.52	94,24.55	(+)662.51
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-4.56	..
Total (4250)	1,04.93	..	10,11.33	..	10,11.33	1,41,81.80 a	(+)863.81
Total (h) Capital Account of Other Social Services	1,04.93	..	10,11.33	..	10,11.33	1,41,81.80 a	(+)863.81
Total - B. Capital Account of Social Services	7,94,61.83	6,76.79	8,21,85.98	..	8,28,62.77	84,64,98.20 b	(+)4.28
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 c	..
103 Seeds	..	..	..	..	..	-4.18 c	..
104 Agricultural Farms	..	..	..	..	..	-0.34 c	..
105 Manures and Fertilisers	..	..	..	..	..	5.90	..
107 Plant Protection	..	..	..	..	..	3,21.64	..

a Decreased by ` 9.34 lakh through Proforma Adjustment to transfer the amount to Major Head 4425-190-Investments in Public Sector and Other Undertakings' to rectify the misclassification.

b Increased by ` 11,57.66 lakh through Proforma Adjustment to rectify the misclassifications of Investment under Major Head 4225 and 4250.

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
108 Commercial Crops	..	..	..	..	..	-0.04	a
113 Agricultural Engineering	..	..	..	..	..	3.42	..
119 Horticulture and Vegetable Crops	..	..	..	..	..	0.01	..
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ` 5 crore and less	..	..	..	..	..	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	6,70.94	..	15,79.05	..	15,79.05	1,00,86.72	(+)135.35
102 Cattle and Buffalo Development	..	..	..	..	..	1,27.53	..
103 Poultry Development	..	..	..	..	..	3,09.54	..

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
104 Sheep and Wool Development	..	..	..	..	..	11.07	..
105 Piggery Development	..	..	..	..	..	16.19	..
106 Other Live Stock Development	..	..	..	..	..	18.60	..
107 Fodder and Feed Development	..	..	..	..	..	94.52	..
109 Extension and Training	..	..	..	..	..	10.08	..
191 Animal Husbandry Co-Operatives	..	..	..	..	..	1.98	..
789 Special Component Plan for Scheduled Castes	3,31.09	..	7,90.60	..	7,90.60	29,26.88	(+)138.79
800 Other Expenditure	..	..	..	..	..	4,03.55	..
Total (4403)	10,02.03	..	23,69.65	..	23,69.65	1,40,06.66	(+)136.48
4404 Capital Outlay on Dairy Development -							
102 Dairy Development Projects	..	..	..	..	..	-6,12.86	a
195 Assistance to Dairy Co-operatives	..	..	..	..	..	19,65.42	b
800 Other Expenditure	..	..	..	..	..	1,98.24	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-16.31	..
Total (4404)	..	..	..	..	..	15,34.49	b
4405 Capital Outlay on Fisheries -							
101 Inland Fisheries	..	..	..	..	..	95.63	..
800 Other Expenditure	..	..	..	..	..	4,30.56	..
Total (4405)	..	..	..	..	..	5,26.19	..

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

b Differs by ` 11.00 lakh (decreased) due to disinvestment made during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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.							
4406 Capital Outlay on Forestry and Wild Life -							
01 Forestry -							
070 Communication and Buildings	5.55	..
102 Social and Farm Forestry	54,31.41	..
800 Other Expenditure	45.44	..
Total - 01	54,82.40	..
02 Environmental Forestry and Wild Life -							
111 Zoological Park	10.84	..
Total - 02	10.84	..
Total (4406)	54,93.24	..
4408 Capital Outlay on Food Storage and Warehousing -							
01 Food -							
101 Procurement and Supply	1,16,82,91.48	..
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ` 5 crore and less	3,78.00	..
800 Other Expenditure	57.35	..
901 Deduct - Receipts and Recoveries on Capital Account	-1,16,78,01.22	..
Total - 01	9,25.61	..
02 Storage and Warehousing -							
190 Investments in Public Sector and Other Undertakings -							
Other schemes each costing ` 5 crore and less	54.36	..
800 Other Expenditure	9.99	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
Total - 02	..	..	..	..	..	64.35	..
Total (4408)	..	..	..	..	..	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	..
(ii) Punjab Agro Industries Corporation Limited, Chandigarh	..	..	..	..	..	46,23.18	..
(iii) Other schemes each costing ` 5 crore and less	..	..	..	..	..	1,69.41	..
Total (190)	..	..	..	..	..	71,29.93	..
200 Other Investments -							
Agricultural Financial Investments - Regional Rural Banks	..	..	..	..	..	8,80.49	..
800 Other Expenditure	..	..	..	..	..	-0.02 a	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-0.05	..
Total (4416)	..	..	..	..	..	80,10.35	..
4425 Capital Outlay on Co-operation -							
004 Research and Evaluation	..	..	..	..	..	23.54	..
107 Investments in Credit Co-operatives	80,00.00	..	..	..	..	1,05,10.96 b	(-)100.00
108 Investments in Other Co-operatives	..	..	..	..	..	-12,38.14 ac	..

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

b Differs by ` 6.22 lakh (decreased) due to disinvestment made during the year.

c Differs by ` 0.18 lakh (decreased) due to disinvestment made during the year.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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.							
4425 Capital Outlay on Co-operation -							
190 Investments in Public Sector and Other Undertakings	..	..	56,22.63 a	..	56,22.63	89,52.81 bc	(+)100.00
800 Other Expenditure -							
(i) Scheme for distribution of seeds, fertilizers and pesticides	..	..	..	..	..	2,97,61.18	..
(ii) Other schemes each costing ` 5 crore and less	..	..	..	..	..	-70.95 d	..
Total (800)	..	..	..	..	..	2,96,90.23	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-3,03,55.55	..
Total (4425)	80,00.00	..	56,22.63	..	56,22.63	1,75,83.85 e	(-)29.72
4435 Capital Outlay on other Agricultural Programmes -							
<i>01 Marketing and Quality Control -</i>							
101 Marketing Facilities	..	..	..	..	..	-13,96.43 d	..
102 Grading and quality control facilities	..	..	..	..	..	0.36	..
Total - 01	..	..	..	..	..	-13,96.07	..
Total (4435)	..	..	..	..	..	-13,96.07	..
Total (a) Capital Account of Agriculture and Allied Activities	90,02.03	..	79,92.28	..	79,92.28	5,05,90.00 f	(-)11.22
a Represents conversion of loan (under Major Head 6425) into Share Capital of Bhogpur Co-operative Sugar Mill.							
b Increased by ` 9.34 lakh through Proforma Adjustment on account of transfer from Major Head 4250-195-Investment in Labour Co-Operatives' on rectification of misclassification.							
c Differs by ` 8.80 lakh (decreased) due to disinvestment made during the year.							
d The progressive minus expenditure is due to cumulative effect of excess of receipts over expenditure.							
e Differs by ` 5.86 lakh (decreased) due to increase of ` 9.34 lakh through Proforma Adjustment and decrease of ` 15.20 lakh due to disinvestment made during the year.							
f Differs by ` 16.86 lakh (decreased) due to cumulative effect of disinvestment made during the year and rectification of misclassification of previous years.							

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` 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	..
102 Community Development	..	..	2,11.88	..	2,11.88	23,37.99	(+)100.00
103 Rural Development	14,49.09	..	7,91.85	..	7,91.85	5,30,20.40	(-)45.36
789 Special Component Plan for Scheduled Castes	9,59.78	..	10,08.95	..	10,08.95	1,98,67.32	(+)5.12
800 Other Expenditure	68,15.04	68,15.57	..	..	68,15.57	8,97,76.35	(+)0.01
Total (4515)	92,23.91	68,15.57	20,12.68	..	88,28.25	16,50,67.06	(-)4.29
Total (b) Capital Account of Rural Development	92,23.91	68,15.57	20,12.68	..	88,28.25	16,50,67.06	(-)4.29
(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	..
102 Soil Conservation	..	..	..	..	..	15,09.65	..
105 Animal Husbandry	..	..	..	..	..	18.60	..
Total - 60	..	..	..	..	..	44,46.57	..
Total (4575)	..	..	..	..	..	44,46.57	..
Total (c) Capital Account of Special Areas Programme	..	..	..	..	..	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	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
01 Sirhind Canal System (Commercial) -							
052 Machinery and Equipment	..	..	..	..	..	0.15	..
799 Suspense	-10.85	-0.86 *	..	..	-0.86	10,59.99	(-92.07
800 Other Expenditure	8,10.61	3,76.92	..	..	3,76.92	1,61,61.89	(-53.50
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-7,30.12	..
Total - 01	7,99.76	3,76.06	..	..	3,76.06	2,61,57.84	(-52.98
02 Rarjit Sagar Dam (Commercial) -							
001 Direction and Administration	..	..	..	..	..	29,17,73.30	..
052 Machinery and Equipment	..	..	..	..	..	-27,33.20 a	..
799 Suspense	47,15.89	-83.66 *	..	..	-83.66	-1,95,43.74 b	(-101.77
800 Other Expenditure	-47,77.11	13,13.60	..	..	13,13.60	5,12,22.67	(-127.50
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-6,62.42	..
Total - 02	-61.22	12,29.94	..	..	12,29.94	32,00,56.61	(-2109.05
03 Sutlej Yamuna Link (SYL) (Commercial) -							
001 Direction and Administration	..	..	..	..	..	84,48.83	..
799 Suspense	..	..	..	..	..	-1,68.69	..
800 Other Expenditure	..	..	..	..	..	17,46.27	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-2,18.56	..
Total - 03	..	..	..	..	..	98,07.85	..

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

* 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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
04 Beas Project Unit - I (Commercial) -							
001 Direction and Administration	..	..	..	..	..	44,25.50	..
052 Machinery and Equipment	..	..	..	..	..	-0.61 a	..
799 Suspense	..	..	..	..	..	60.72	..
800 Other Expenditure	..	..	..	..	..	33,40.67	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-10.40	..
Total - 04	..	..	..	..	..	78,15.88	..
05 Shahpur Kandi Project (Commercial) -							
001 Direction and Administration	29,35.23	..	29,81.47	..	29,81.47	2,70,00.68	(+)1.58
052 Machinery and Equipment	..	..	..	..	..	13,94.23	..
799 Suspense	-7,86.29	..	4,40.97	..	4,40.97	38,66.13	(+)156.08
800 Other Expenditure	3,29.88	..	..	..	..	42,41.94	(-)100.00
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-12,51.60	..
Total - 05	24,78.82	..	34,22.44	..	34,22.44	3,52,51.38	(+)38.07
06 Low Dam in Kandi Area (NABARD) (Commercial) -							
001 Direction and Administration	..	..	..	..	..	2,47,76.65	..
799 Suspense	..	..	..	..	..	84.96	..
800 Other Expenditure	17,61.65	..	43,18.41	..	43,18.41	1,32,76.71	(+)145.13
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-2,34.63	..
Total - 06	17,61.65	..	43,18.41	..	43,18.41	3,79,03.69	(+)145.13

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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
07 Upper Bari Doab Canal System (Commercial) -							
800 Other Expenditure	10,27.30	..
Total - 07	10,27.30	..
08 Sutlej Valley Project (Commercial) -							
800 Other Expenditure	3,01.65	..
Total - 08	3,01.65	..
09 Harike Project (Commercial) -							
800 Other Expenditure	10,84.27	..
Total - 09	10,84.27	..
10 Banur Canal System (Commercial) -							
800 Other Expenditure	3.08	..
Total - 10	3.08	..
11 Shah Nehar Canal System (Commercial) -							
800 Other Expenditure	27,92.78	..
Total - 11	27,92.78	..
12 Bhakra Dam Administration (Commercial) -							
001 Direction and Administration	24,81.38	..
799 Suspense	32,24.99	..
800 Other Expenditure	46,16.73	..
Total - 12	1,03,23.10	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 a	..
Total - 13	-52.96	..
<i>14 Madhopur Beas Link Project (Commercial) -</i>							
800 Other Expenditure	3,61.13	..
Total - 14	3,61.13	..
<i>15 Utilisation of Surplus Ravi Beas Water (Commercial) -</i>							
800 Other Expenditure	11,06.10	..
Total - 15	11,06.10	..
<i>16 Sirhind Feeder Project (Commercial) -</i>							
800 Other Expenditure	6,36.87	..
Total - 16	6,36.87	..
<i>17 Ghaggar Project (Commercial) -</i>							
800 Other Expenditure	15.14	..
Total - 17	15.14	..
<i>18 Gurgaon Canal (Commercial) -</i>							
001 Direction and Administration	2.64	..
Total - 18	2.64	..
<i>19 Lining of Channels (Commercial) -</i>							
001 Direction and Administration	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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
19 <i>Lining of Channels (Commercial) -</i>							
799 Suspense	-15.97 a	..
800 Other Expenditure	2,61.65	..
901 Deduct - Receipts and Recoveries on Capital Account	-11.99	..
Total - 19	3,76,35.06	..
20 <i>Garhshankar Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	13.03	..
Total - 20	13.03	..
21 <i>Garhi Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	12.41	..
Total - 21	12.41	..
22 <i>Lohat Lift Irrigation Scheme (Commercial) -</i>							
800 Other Expenditure	0.06	..
Total - 22	0.06	..
23 <i>Beas Project Unit-II (Commercial) -</i>							
001 Direction and Administration	36,61.85	..
799 Suspense	-2,15.47 a	..
800 Other Expenditure	4,06.99	..
901 Deduct - Receipts and Recoveries on Capital Account	-68.18	..
Total - 23	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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
24 <i>Beas Transmission Project (Commercial) -</i>							
001 Direction and Administration	6,02.93	..
799 Suspense	-4.13 a	..
800 Other Expenditure	15.42	..
901 Deduct - Receipts and Recoveries on Capital Account	-32.73	..
Total - 24	5,81.49	..
25 <i>Dholbaha Check Dam (Commercial) -</i>							
799 Suspense	27,45.85	..
Total - 25	27,45.85	..
26 <i>Shah Nahar Weir Project (Construction of Weir for Shah Nahar) (Commercial) -</i>							
800 Other Expenditure	30,11.36	..
Total - 26	30,11.36	..
27 <i>Completion of Residual Works and Safety Related Works of Ranjit Sagar Dam (Commercial) -</i>							
800 Other Expenditure	2,61.54	..
Total - 27	2,61.54	..
80 <i>General -</i>							
799 Suspense	2,83.29	..
800 Other Expenditure	3,69.03	..
901 Deduct - Receipts and Recoveries on Capital Account	-1.13	..	-1.13	-92.99	(-)100.00

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
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 -								
80 General -								
Total - 80	..	..	-1.13	..	-1.13	5,59.33	(-)100.00
Total (4700)	49,79.01	16,06.00	77,39.72	..	93,45.72	50,31,99.67	(+)87.70	
4701 Capital Outlay on Medium Irrigation -								
05 Lining of Channels Phase-II (Commercial) -								
001 Direction and Administration	..	..	..	..	..	2,67,34.76	..
799 Suspense	..	..	..	..	..	6,37.77	..
800 Other Expenditure	..	..	..	..	..	33,20.39	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-1,87.63	..
Total - 05	..	..	..	..	..	3,05,05.29	..
06 Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur(R.D. 59.50 to 73.50) (Commercial) -								
001 Direction and Administration	9,99.08	..	1,06,46.81	..	1,06,46.81	4,54,43.28	(+)965.66	
799 Suspense	-0.71	..	-0.02 *	..	-0.02	10,71.53	(-)97.18	
800 Other Expenditure	..	..	..	..	..	54,24.01	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-1,15.51	..
Total - 06	9,98.37	..	1,06,46.79	..	1,06,46.79	5,18,23.31	(+)966.42	
07 Irrigation Facilities to Himachal Areas below Talwara (Commercial) -								
001 Direction and Administration	..	..	..	..	..	15,54.39	..
799 Suspense	..	..	..	..	..	-11.78 a	..
800 Other Expenditure	..	..	..	..	..	65,34.44	..

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

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
07 Irrigation Facilities to Himachal Areas below Talwara (Commercial) -							
Total - 07						80,77.05	
08 Construction of Syphen at R.D. No. 79700 (Bist Doab) (Commercial) -							
001 Direction and Administration						11.50	
800 Other Expenditure						3,75.33	
Total - 08						3,86.83	
09 Remodelling of Channels UBDC System to meet the revised water allowance (Commercial) -							
799 Suspense						-2,39.38 a	
800 Other Expenditure						50,63.96	
901 Deduct - Receipts and Recoveries on Capital Account						-5.43	
Total - 09						48,19.15	
10 Lining of Channel (NABARD) (Commercial) -							
800 Other Expenditure						21,46.03	
Total - 10						21,46.03	
11 Lining of Ladake Drainage System (Commercial) -							
799 Suspense			-2.61 b			-63.95 a	(-)100.00
800 Other Expenditure						21,32.31	
Total - 11			-2.61			-2.61	(-)100.00

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

b Minus expenditure is due to excess of credits over debits.

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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>13 Remodelling/Construction of New Distributaries/Minors (Commercial) -</i>							
001 Direction and Administration	..	..	..	..	..	70,75.47	..
799 Suspense	-0.14	..	12.03	..	12.03	1,46.80	(+)8692.86
800 Other Expenditure	1,28,98.10	..	42,03.97	..	42,03.97	6,96,60.36	(-)67.41
901 Deduct - Receipts and Recoveries on Capital Account	-0.37	..	..	..	..	-3.07	(-)100.00
Total - 13	1,28,97.59	..	42,16.00	..	42,16.00	7,68,79.56	(-)67.31
<i>15 Lining of Channels Phase-I Land Compensation Liabilities (Commercial) -</i>							
799 Suspense	..	..	..	..	..	21.56	..
800 Other Expenditure	..	..	..	..	..	3,40.32	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-3,27.04	..
Total - 15	..	..	..	..	..	34.84	..
<i>16 Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial) -</i>							
800 Other Expenditure	9.27	..	14,18.42	..	14,18.42	40,84.47	(+)15201.19
Total - 16	9.27	..	14,18.42	..	14,18.42	40,84.47	(+)15201.19
<i>18 Remodelling of Sirhind Canal (NABARD) (Commercial) -</i>							
800 Other Expenditure	..	..	..	..	..	17,96.23	..
Total - 18	..	..	..	..	..	17,96.23	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
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 -								
20 Lining of Distributaries(Mamdot) in the State RIDF IX,X,XI (Commercial) -								
800 Other Expenditure	1,91.06	..	
Total - 20	1,91.06	..	
21 Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Commercial) -								
800 Other Expenditure	1,47,01.45	..	
Total - 21	1,47,01.45	..	
23 Extension of Kandi-Canals Re-oriented with Lift Irrigation Schemes (Commercial) -								
800 Other Expenditure	17.42	..	
Total - 23	17.42	..	
24 Directorate of Water Resources Kandi Watershed and Area Development Project (Commercial) -								
800 Other Expenditure	4,15.26	..	
Total - 24	4,15.26	..	
25 Raising Lining of Bhakra Main Line for providing free Board (Commercial) -								
001 Direction and Administration	1,35.63	..	
800 Other Expenditure	1,49.07	..	
Total - 25	2,84.70	..	

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
26 <i>Providing Irrigation facilities to Punjab Areas under SYL Project (Commercial) -</i>							
001 Direction and Administration	67,05.82	..
799 Suspense	0.44	..
800 Other Expenditure	2,26.25	..
901 Deduct - Receipts and Recoveries on Capital Account	-4.03	..
Total - 26	69,28.48	..
27 <i>Canalisation of Navin and Mughali Kulhs (Commercial) -</i>							
800 Other Expenditure	8.64	..
Total - 27	8.64	..
28 <i>Running of Balampur Canal (Commercial) -</i>							
800 Other Expenditure	15.27	..
Total - 28	15.27	..
29 <i>Construction of Aqueduct-cum-VR Bridge at RD - 29500 of Dhudal Branch Crossing Ghaggar River (Commercial) -</i>							
800 Other Expenditure	1,87.00	..
Total - 29	1,87.00	..
30 <i>Communication System on Canals (Commercial) -</i>							
800 Other Expenditure	29.61	..
Total - 30	29.61	..
31 <i>Computer aided Design and Training (Commercial) -</i>							
001 Direction and Administration	89.52	..
Total - 31	89.52	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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	..
800 Other Expenditure	36.59	..
Total - 32	5,69.81	..
<i>33 Construction of Office Building for Irrigation Department at Chandigarh (Commercial) -</i>							
800 Other Expenditure	1,18.56	..
Total - 33	1,18.56	..
<i>34 Extension of Phase-II Project (New W.B.) (Commercial) -</i>							
800 Other Expenditure	52.92	..
Total - 34	52.92	..
<i>35 Canal Irrigation Scheme (NABARD Assisted) Extension Phase-II (Commercial) -</i>							
800 Other Expenditure	12.34	..
Total - 35	12.34	..
<i>36 Extension of Water and Power Resources (Commercial) -</i>							
800 Other Expenditure	16.15	..
Total - 36	16.15	..
<i>37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -</i>							
001 Direction and Administration	5,16.07	..
799 Suspense	2.18	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
37 Extension of Non-Perennial Irrigation to areas in UBDC (Commercial) -							
800 Other Expenditure	8,26.39	..
Total - 37	13,44.64	..
38 Utilisation of Surplus Ravi Beas Water (Commercial) -							
799 Suspense	1,10.64	..
800 Other Expenditure	25,44.88	..
901 Deduct - Receipts and Recoveries on Capital Account	-3.69	..
Total - 38	26,51.83	..
39 Extension and Improvement of Shah Nahar Canal Remodelling and Lining (Commercial) -							
001 Direction and Administration	1,30,64.44	..
052 Machinery and Equipment	0.14	..
799 Suspense	22.37	..
800 Other Expenditure	40,27.73	..
901 Deduct - Receipts and Recoveries on Capital Account	-27.31	..
Total - 39	1,70,87.37	..
40 Modernisation of Existing Canals providing Gates and Gearing (Commercial) -							
001 Direction and Administration	62,54.70	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
40 <i>Modernisation of Existing Canals providing Gates and Gearings (Commercial) -</i>							
799 Suspense	-1.59	a
800 Other Expenditure	86,83.32	..
901 Deduct - Receipts and Recoveries on Capital Account	-1.84	..
Total - 40	1,49,34.59	..
43 <i>Rehabilitation of Bathinda Branch RD 0-60000 Accelerated Irrigation Benefit Programme (Commercial) -</i>							
800 Other Expenditure	5.92	..
Total - 43	5.92	..
44 <i>Rehabilitation of Sidhwan Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>							
800 Other Expenditure	2,89.42	..
Total - 44	2,89.42	..
45 <i>Rehabilitation of Abohar Branch Accelerated Irrigation Benefit Programme (Commercial) -</i>							
800 Other Expenditure	0.08	..
Total - 45	0.08	..
49 <i>Lining/Construction of Channels and Tributaries Rural Infrastructure Development Fund-XIV (Commercial) -</i>							
800 Other Expenditure	69.70	..
Total - 49	69.70	..

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15			Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
	2	3	4	5		6		
				Non-Plan	State Plan				Centrally Sponsored/ Central Plan Scheme	Total
1							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 -								
50 Side Lining of Ghaggar Branch Reducing Distance 0-172000 Rural Infrastructure Development Fund-XV (Commercial) -								
800 Other Expenditure	..	..	..	..	..	..	34,79.06	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	..	-0.05	..
Total - 50	..	..	..	..	..	..	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	2,76.63	(+)100.00
Total - 51	..	..	2,76.63	..	..	2,76.63	2,76.63	(+)100.00
80 General -								
001 Direction and Administration	..	..	..	..	..	..	5,36.45	..
005 Survey and Investigation	..	..	..	..	..	..	25.76	..
799 Suspense	..	..	..	..	..	..	33.06	..
800 Other Expenditure	..	..	..	..	..	..	32.57	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	..	-14.15	..
Total - 80	..	..	..	..	..	..	6,13.69	..
Total (4701)	1,39,05.23	..	1,65,55.23	..	..	1,65,55.23	24,70,12.19	(+)19.06
4702 Capital Outlay on Minor Irrigation -								
101 Surface Water -								
Other schemes each costing ` 5 crore and less	..	..	..	..	..	..	2,25.34	..
102 Ground Water -								
(i) Tube wells under Technical Co-operation Assistance Scheme	..	..	..	..	..	..	6,85.37	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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.							
4702 Capital Outlay on Minor Irrigation -							
102 Ground Water -							
(ii) Other schemes each costing ` 5 crore and less	65.93	..	..	..	..	16,34.57	(-100.00
Total (102)	65.93	..	..	..	..	23,19.94	(-100.00
103 Integrated utilisation of Water Resources	..	..	..	..	..	43.69	..
799 Suspense	-0.62	..	-0.01 a	..	..	9.84	(-98.39
800 Other Expenditure -							
(i) Share Capital to Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	..	..	..	..	1,52,43.03	..
(ii) Renovation/Replacement of existing tube wells	..	..	..	..	..	9,32.80	..
(iii) Punjab Water Resources Management and Development Corporation Limited, Chandigarh	..	..	..	..	..	1,07,92.24	..
(iv) Integrated utilisation of Water Resources	..	..	..	..	..	72,22.87	..
(v) Externally aided (World Bank) Hydrology Project Phase-II	19,15.25	..	2.00	..	2.00	49,19.58	(-99.90
(vi) Artificial Recharge to Augment Declining Ground Water Resources Rural Infrastructure Development Fund- XIII	5,17.00	..	2,09.11	..	2,09.11	8,88.07	(-59.55
(vii) Installation of 280 deep tube wells in Kandi Area-Rural Infrastructure Development Fund XV	40,30.62	..	27,80.68	..	27,80.68	1,18,14.43	(-31.01
(viii) Other schemes each costing ` 5 crore and less	1,34.66	..	1,88.00	..	1,88.00	7,89.40	(+39.61
Total (800)	65,97.53	..	31,79.79	..	31,79.79	5,26,02.42	(-51.80
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-70.16	..
Total (4702)	66,62.84	..	31,79.78	..	31,79.78	5,51,31.07	(-52.28

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total			
			State Plan	Centrally Sponsored/ Central Plan Scheme				
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.								
4705 Capital Outlay on Command Area Development -								
800 Other Expenditure	1,72,68.59	..	2,03,08.23	..	2,03,08.23	13,46,23.09	(+)17.60	
Total (4705)	1,72,68.59	..	2,03,08.23	..	2,03,08.23	13,46,23.09	(+)17.60	
4711 Capital Outlay on Flood Control Projects -								
<i>01 Flood Control -</i>								
001 Direction and Administration	65,36.98	83,51.10	..	..	83,51.10	4,41,16.98	(+)27.75
103 Civil Works -								
(i) Anti-water logging, Drainage and Flood Control Project	..	..	..	..	..	1,65,79.44	..
(ii) Special problems for Border areas	..	..	..	..	..	51,66.79	..
(iii) Construction of flood protection and drainage Works	..	..	..	..	..	11,74.67	..
(iv) Other schemes each costing ` 5 crore and less	0.42	..	0.45	..	0.45	1,62.91	(+)7.14	
Total (103)	0.42	..	0.45	..	0.45	2,30,83.81	(+)7.14	
789 Special Component Plan for Scheduled Castes	..	..	..	..	..	16.11	..
799 Suspense	-28.18	-1,01.07 *	-0.02 *	..	-1,01.09	15,82.93	(+)258.73	
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-4,69.60	..
Total - 01	65,09.22	82,50.03	0.43	..	82,50.46	6,83,30.23	(+)26.75	
<i>03 Drainage -</i>								
001 Direction and Administration	..	..	..	..	..	1,48,74.11	..
103 Civil Works	1,63,91.67	..	1,74,74.07	..	1,74,74.07	13,35,62.18	(+)6.60	
789 Special Component Plan for Scheduled Castes	2,42.89	..	..	..	..	2,57.88	(-)100.00
799 Suspense	-31.86	..	1,12.37	..	1,12.37	57,25.19	(+)452.70	
901 Deduct - Receipts and Recoveries on Capital Account	-18.76	..	-73.84	..	-73.84	-7,59.13	(+)293.60	
Total - 03	1,65,83.94	..	1,75,12.60	..	1,75,12.60	15,36,60.23	(+)5.60	
Total (4711)	2,30,93.16	82,50.03	1,75,13.03	..	2,57,63.06	22,19,90.46	(+)11.56	
Total (d) Capital Account of Irrigation and Flood Control	6,59,08.83	98,56.03	6,52,95.99	..	7,51,52.02	1,16,19,56.48	(+)14.02	

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

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(e) Capital Account of Energy -							
4801 Capital Outlay on Power Projects -							
01 <i>Hydel Generation -</i>							
190 Investments in Public Sector and Other Undertakings -							
Investments in share capital of Punjab State Power Corporation Limited	16,17,00.00	..
Total - 01	16,17,00.00	..
80 <i>General -</i>							
101 Investment in share capital of Punjab State Power Corporation Limited	11,55,79.00	..
800 Other Expenditure	5.48	..
Total - 80	11,55,84.48	..
Total (4801)	27,72,84.48	..
4810 Capital Outlay on New and Renewable Energy -							
800 Other Expenditure	53.07	..
Total (4810)	53.07	..
Total (e) Capital Account of Energy	27,73,37.55	..
(f) Capital Account of Industry and Minerals -							
4851 Capital Outlay on Village and Small Industries -							
101 Industrial Estates	9,49.14	..
102 Small Scale Industries	15,98.00	..	15,98.00	49,89.79	(+)100.00
103 Handloom Industries	11,29.74	..
107 Sericulture Industries	5.98	..
109 Composite Village and Small Industries Co-operatives	-0.06	..	-0.06	9,08.77	(-)100.00

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4851 Capital Outlay on Village and Small Industries -							
200 Other Village Industries	0.21	..	..	..	..	1,32.77	(-)100.00
800 Other Expenditure	..	..	..	..	..	1,16,30.34	..
901 Deduct - Receipts and Recoveries on Capital Account	..	..	..	..	..	-50.79	..
Total (4851)	0.21	..	15,97.94	..	15,97.94	1,96,95.74	(+)760823.81
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries -							
60 <i>Other Mining and Metallurgical Industries -</i>							
800 Other Expenditure	..	..	..	..	..	0.09	..
Total - 60	..	..	..	..	..	0.09	..
Total (4853)	..	..	..	..	..	0.09	..
4854 Capital Outlay on Cement and Non-Metallic Mineral Industries -							
01 <i>Cement -</i>							
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	1.45	..
Total - 01	..	..	..	..	..	1.45	..
Total (4854)	..	..	..	..	..	1.45	..
4858 Capital Outlay on Engineering Industries -							
60 <i>Other Engineering Industries -</i>							
800 Other Expenditure	..	..	..	..	..	2.35	..
Total - 60	..	..	..	..	..	2.35	..
Total (4858)	..	..	..	..	..	2.35	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4859 Capital Outlay on Telecommunication and Electronic Industries -							
<i>02 Electronics -</i>							
004 Research and Development	3,16.57	..
190 Investments in Public Sector and Other Undertakings -							
Investments in Punjab State Electronics Development and Production Corporation, Chandigarh	19,22.68	..
Total - 02	22,39.25	..
Total (4859)	22,39.25	..
4860 Capital Outlay on Consumer Industries -							
<i>01 Textiles -</i>							
190 Investments in Public Sector and Other Undertakings	12,84.90	..
195 Co-operative Spinning Mills	42,65.90	..
Total - 01	55,50.80	..
<i>04 Sugar -</i>							
190 Investments in Public Sector and Other Undertakings	10.97	..
195 Co-operative Sugar Mills	82,72.76	..
Total - 04	82,83.73	..
<i>05 Paper and Newsprint -</i>							
190 Investments in Public Sector and Other Undertakings	5.48	..
Total - 05	5.48	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16				Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan		Total		
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - contd.							
4860 Capital Outlay on Consumer Industries -							
60 <i>Others -</i>							
600 Others	0.47	..
Total - 60	0.47	..
Total (4860)	1,38,40.48	..
4875 Capital Outlay on Other Industries -							
60 <i>Other Industries -</i>							
190 Investments in Public Sector and Other Undertakings	54.24	..
Total - 60	54.24	..
Total (4875)	54.24	..
4885 Other Capital Outlay on Industries and Minerals -							
01 <i>Investments in Industrial Financial Institutions -</i>							
190 Investments in Public Sector and Other Undertakings -							
(i) Investments in Punjab State Industrial Development Corporation, Chandigarh	78,21.50	..
(ii) Investments in Punjab Financial Corporation, Chandigarh	29,31.29	..
(iii) Investments in Goindwal Industrial and Investment Corporation	6,69.45	..
(iv) Industrial Estates- Acquisition of land for focal growth point	10,55.31	..
(v) Expansion of Reeling Units-Acquisition of land	20,04.00	..
(vi) Other schemes each costing ` 5 crore and less	1,73.50	..
Total (190)	1,46,55.05	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(f) Capital Account of Industry and Minerals - conold.							
4885 Other Capital Outlay on Industries and Minerals -							
<i>01 Investments in Industrial Financial Institutions -</i>							
200 Other Investments-							
(i) Acquisition of land for focal growth point	..	..	..	..	..	8,96.53	..
(ii) Other schemes each costing ` 5 crore and less	..	..	..	..	..	1,66.29	..
Total (200)	..	..	..	..	..	10,62.82	..
Total - 01	..	..	..	..	..	1,57,17.87	..
<i>60 Others -</i>							
800 Other Expenditure	..	..	..	..	..	3,02.33	..
Total - 60	..	..	..	..	..	3,02.33	..
Total (4885)	..	..	..	..	..	1,60,20.20	..
Total (f) Capital Account of Industry and Minerals	0.21	..	15,97.94	..	15,97.94	5,18,53.80	(+760823.81)
(g) Capital Account of Transport -							
5053 Capital Outlay on Civil Aviation -							
<i>02 Air Ports -</i>							
102 Aerodromes	11,68.86	..	10,82.65	..	10,82.65	5,06,91.67	(-7.38)
800 Other Expenditure	..	..	..	..	..	18.00	..
Total - 02	11,68.86	..	10,82.65	..	10,82.65	5,07,09.67	(-7.38)
<i>80 General -</i>							
003 Training and Education	..	..	..	..	..	34.22	..
800 Other Expenditure	..	..	..	..	..	52,12.32	..
Total - 80	..	..	..	..	..	52,46.54	..
Total (5053)	11,68.86	..	10,82.65	..	10,82.65	5,59,56.21	(-7.38)

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
01 National Highways -							
101 Permanent Bridges	..	..	..	..	..	78.59	..
Total - 01	..	..	..	..	..	78.59	..
02 Strategic and Border Roads -							
101 Bridges	..	..	..	..	..	98.31	..
337 Road Works	..	..	..	..	..	62,73.12	..
800 Other Expenditure	..	..	..	..	..	3,29.04	..
Total - 02	..	..	..	..	..	67,00.47	..
03 State Highways -							
001 Direction and Administration	..	..	..	..	..	52,42.85	..
052 Machinery and Equipment	..	..	..	..	..	8,80.06	..
101 Bridges -							
(i) Improvement/Widening of existing Roads.	7,27.21	..	..	..	..	28,43.13	(-)100.00
(ii) World Bank Scheme for Road Infrastructure	1,24,93.37	..	..	..	..	7,53,72.04	(-)100.00
(iii) Construction of high level bridge over Sagranan Choe crossing Dasuya Hajipur Road	..	..	..	..	..	17,80.86	..
(iv) Construction of Flyover bridge at Dholewal Chowk at Ludhiana	..	..	..	..	..	7,10.94	..
(v) Construction of bridge over Sirhind Canal crossing Road near Village Neelam	..	..	..	..	..	5,92.15	..
(vi) Construction of bridge over Sutlej River crossing	..	..	..	..	..	37,55.26	..
(vii) Improvement/Widening of Existing Roads and Land Acquisition	..	..	..	..	..	34,00.96	..
(viii) State Share for Up gradation of Roads Under Pradhan Mantri Gramin Yojana	..	..	..	..	..	8,63.51	..

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
03 State Highways -							
101 Bridges-							
(ix) Other schemes each costing ` 5 crore and less	..	..	..	..	..	1,19,96.25	..
Total (101)	1,32,20.58	..	..	..	..	10,13,15.10	(-)100.00
337 Road Works -							
(i) Improvement/Widening of Existing District Roads and State Highways	..	..	..	..	..	69,22.51	..
(ii) Widening and strengthening G.T. Road K.M. 446 to 452 K.M. from Bhandari Bridge to Guru Nanak Dev University	..	..	..	..	..	10,32.98	..
(iii) Four lanning of Patiala - Rajpura Road	..	..	..	..	..	7,25.73	..
(iv) Strengthening of Hoshiarpur-Dasuya Road	..	..	..	..	..	11,33.74	..
(v) Widening of Patiala - Nabha Road	..	..	..	..	..	11,70.47	..
(vi) 44-7 Rural Roads Projects (RIDF - XVII)	8,93.49	..	19,81.11	..	19,81.11	28,74.60	(+)121.73
(vii) 45-101 Rural Roads Projects (RIDF - XIX)	7,66.24	..	55,60.48	..	55,60.48	63,26.72	(+)625.68
(viii) 5 Rural Roads and 1 Bridge Projects (RIDF-XVI)	..	..	6,16.73	..	6,16.73	6,16.73	(+)100.00
(ix) Special Repairs of Plan Roads	..	..	22,49.76	..	22,49.76	22,49.76	(+)100.00
(x) 57 Number Roads and 7 Number Bridges (RIDF-XXI)	..	46,46.55	4,00.07	..	50,46.62	50,46.62	(+)100.00
(xi) Other schemes each costing ` 5 crore and less	..	..	9,37.02	..	9,37.02	2,08,22.54	(+)100.00
Total (337)	16,59.73	46,46.55	1,17,45.17	..	1,63,91.72	4,89,22.40	(+)887.61
800 Other Expenditure	36,42.56	..	40,70.65	..	40,70.65	34,63,98.57	(+)11.75

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
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 -							
03 State Highways -							
902 Deduct amount met from subventions from Central Road Fund	-36,42.56	..	-40,63.39	..	-40,63.39	-77,05.95	(+)11.55
Total - 03	1,48,80.31	46,46.55	1,17,52.43	..	1,63,98.98	49,50,53.03	(+)10.21
04 District and Other Roads -							
337 Road Works	7,61,90.00	..	7,11,44.86	..	7,11,44.86	15,96,46.79	(-)6.62
789 Special Component Plan for Scheduled Castes	15,00.00	..	..	..	..	15,00.00	(-)100.00
Total - 04	7,76,90.00	..	7,11,44.86	..	7,11,44.86	16,11,46.79	(-)8.42
80 General -							
004 Research	..	..	..	..	..	5.82	..
052 Machinery and Equipment	..	..	..	..	..	-8.46	a
797 Transfers to/from Reserve Fund/Deposit Accounts	..	..	..	..	..	75,70.92	..
800 Other Expenditure	..	..	..	..	..	7,79.74	..
Total - 80	..	..	..	..	..	83,48.02	..
Total (5054)	9,25,70.31	46,46.55	8,28,97.29	..	8,75,43.84	67,13,26.90	(-)5.43
5055 Capital Outlay on Road Transport -							
001 Direction and Administration	1,71.85	1,07.85	..	..	1,07.85	21,56.62	(-)37.24
050 Land and Buildings	..	..	..	..	..	15,61.18	..
102 Acquisition of Fleet	..	..	..	..	..	37,56.04	..
103 Workshop Facilities	..	..	..	..	..	2,39.90	..
190 Investments in Public Sector and Other Undertakings	25,00.00	..	..	..	..	1,12,07.19	(-)100.00
201 Government Transport Services (Punjab Roadways)	1,93.33	56.27	..	..	56.27	40,64.92	(-)70.89
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 BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Accounts of Economic Services - contd.							
(g) Capital Account of Transport - conold.							
5055 Capital Outlay on Road Transport -							
799 Suspense	..	..	..	..	..	1,67.20	..
800 Other Expenditure	1,17.84	3,51.50	..	..	3,51.50	66,86.48	(+)198.29
Total (5055)	29,83.02	5,15.62	..	..	5,15.62	2,98,39.53	(-)82.71
Total (g) Capital Account of Transport	9,67,22.19	51,62.17	8,39,79.94	..	8,91,42.11	75,71,22.64	(-)7.84
(h) Capital Account of Communication -							
5275 Capital Outlay on Other Communication Services -							
101 Other Communication Facilities	..	..	..	..	..	1.53	..
Total (5275)	..	..	..	..	..	1.53	..
Total (h) Capital Account of Communication	..	..	..	..	..	1.53	..
(i) Capital Account of Science, Technology and Environment -							
5425 Capital Outlay on Other Scientific and Environmental Research -							
208 Ecology and Environment	..	..	..	..	..	36,17.10	..
600 Other Services	..	..	..	..	..	66.09	..
789 Special Component Plan for Scheduled Castes	..	..	..	..	..	10.00	..
800 Other Expenditure	..	..	..	..	..	56,92.14	..
Total (5425)	..	..	..	..	..	93,85.33	..
Total (i) Capital Account of Science, Technology and Environment	..	..	..	..	..	93,85.33	..
(j) Capital Account of General Economic Services -							
5452 Capital Outlay on Tourism -							
01 Tourist Infrastructure -							
102 Tourist Accommodation	30,18.29	..	50,08.52	..	50,08.52	96,74.23	(+)65.94

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - contd.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Total	Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)
		Non-Plan	Plan				
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
(` in lakh)							
C. Capital Account of Economic Services - contd.							
(j) Capital Account of General Economic Services - contd.							
5452 Capital Outlay on Tourism -							
<i>01 Tourist Infrastructure -</i>							
190 Investments in Public Sector and Other Undertakings	..	..	..	..	..	2,52.88	..
800 Other Expenditure	..	..	..	..	..	64,48.77	..
Total - 01	30,18.29	..	50,08.52	..	50,08.52	1,63,75.88	(+)65.94
Total (5452)	30,18.29	..	50,08.52	..	50,08.52	1,63,75.88	(+)65.94
5455 Capital Outlay on Meteorology -							
800 Other Expenditure	..	..	..	..	..	14.00	..
Total (5455)	..	..	..	..	..	14.00	..
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	..
Total - 01	..	..	..	..	..	4,12.00	..
Total (5465)	..	..	..	..	..	4,12.00	..
5475 Capital Outlay on Other General Economic Services -							
101 Land Ceilings (other than agricultural land)	..	..	..	..	..	4.93	..
112 Statistics	1,59,79.51	..	74,46.28	..	74,46.28	28,75,31.58	(-)53.40
789 Special Component Plan for Scheduled Castes	72,94.95	..	25,99.77	..	25,99.77	2,97,19.65	(-)64.36

16. DETAILED STATEMENT OF CAPITAL EXPENDITURE BY MINOR HEADS AND SUB HEADS - conclud.

Head of Account	Expenditure during 2014-15	Expenditure during 2015-16			Expenditure to end of 2015-16	Percentage Increase(+)/ Decrease(-)	
		Non-Plan	Plan				Total
			State Plan	Centrally Sponsored/ Central Plan Scheme			
1	2	3	4	5	6	7	8
C. Capital Account of Economic Services - conclud.							
(j) Capital Account of General Economic Services - conclud.							
5475 Capital Outlay on Other General Economic Services -							
800 Other Expenditure	4.51	4.10	20.18	..	24.28	39,52.74	(+)438.36
Total (5475)	2,32,78.97	4.10	1,00,66.23	..	1,00,70.33	32,12,08.90	(-)56.74
Total (j) Capital Account of General Economic Services	2,62,97.26	4.10	1,50,74.75	..	1,50,78.85	33,80,10.78	(-)42.66
Total - C. Capital Account of Economic Services	20,71,54.43	2,18,37.87	17,59,53.57	..	19,77,91.45	2,81,57,71.74 a	(-)4.52
Total	31,18,43.70	3,25,87.06	27,33,55.16	..	30,59,42.22	3,89,92,01.12 bc	(-)1.89
Salary	30,68.13	1,49.94	33,34.33	..	34,84.27	..	(+)13.56

(` in lakh)

a Decreased by ` 16.86 lakh as a cumulative effect of Proforma Adjustment of ` 9.34 lakh (increased) under Major Head 4425 and decrease of ` 26.20 lakh due to disinvestment made during the year.

b Increased by ` 11,40.80 lakh as a cumulative effect of Proforma Adjustment and Disinvestment under Major Head 4225, 4250, 4404 and 4425.

c ` 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 2015	Additions during the year	Discharges during the year	Balance on 31 March 2016	Percentage Increase(+)/ Decrease(-)	Interest Paid
(` in lakh)						
E. Public Debt-						
6003 Internal Debt of the State Government-						
101 Market Loans						
(a) Market Loans bearing Interest (1)	5,80,02,94.28	1,08,00,00.00	16,00,99.08	6,72,01,95.20	(+)15.86	52,01,26.19
(b) Market Loans not bearing Interest (1)	4.05	..	..	4.05	..	..
103 Loans from Life Insurance Corporation of India	8.52	..	3.00	5.52	(-)35.21	0.84
104 Loans from General Insurance Corporation of India	6.24	..	3.56	2.68	(-)57.05	0.75
105 Loans from the National Bank for Agriculture and Rural Development	19,75,70.85	5,63,32.43	3,97,16.00	21,41,87.28	(+)8.41	1,45,28.04
106 Compensation and other Bonds	63,73.46	55,97,07.00	63,73.46	55,97,07.00	(+)8681.84	6,77.18
107 Loans from the State Bank of India and other Banks (2)	6,05,61.84	..	..	6,05,61.84	..	1,29.98
109 Loans from other Institutions	2,49,63.00	..	50,92.05	1,98,70.95	(-)20.40	22,53.12
110 Ways and Means Advances from the Reserve Bank of India	..	1,82,20,83.25	1,82,20,83.25	..	..	27,49.59
111 Special Securities issued to National Small Savings Fund of the Central Government	2,23,05,11.55	29,81,48.00	14,02,90.70	2,38,83,68.85	(+)7.08	22,18,09.25
Total (6003)	8,32,02,93.79	3,81,62,70.68	2,17,36,61.10	9,96,29,03.37	(+)19.74	76,22,74.94
6004 Loans and Advances from the Central Government-						
<i>01 Non-Plan Loans-</i>						
115 Loans for Modernisation of Police Force	30,09.09	..	3,46.62	26,62.47	(-)11.52	2,99.19
117 Flood Control-Other Loans	8,76.04	..	1,19.55	7,56.49	(-)13.65	1,05.17
201 House Building Advances	11.03	..	5.56	5.47	(-)50.41	0.99
600 Other Education Loans	4.35	..	..	4.35	..	..
Total - 01	39,00.51	..	4,71.73	34,28.78	(-)12.09	4,05.35

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

(2) Subject to adjustment by the State Government.

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

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

Description of Debt	Balance on 1 April 2015	Additions during the year	Discharges during the year	Balance on 31 March 2016	Percentage Increase(+)/ Decrease(-)	Interest Paid
1	2	3	4	5	6	7
(` in lakh)						
E. Public Debt- conclud.						
6004 Loans and Advances from the Central Government-						
<i>02 Loans for State/Union Territory Plan Schemes-</i>						
101 Block Loans	20,99,71.22	2,65,32.96	1,56,41.58	22,08,62.60	(+)5.19	43,11.07
105 State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission	14,76,05.84	..	1,53,38.76	13,22,67.08	(-)10.39	1,10,70.44
Total - 02	35,75,77.06	2,65,32.96	3,09,80.34	35,31,29.68	(-)1.24	1,53,81.51
<i>07 Pre 1984-85 Loans-</i>						
102 National Loans Scholarship Schemes	22.20	..	0.20	22.00	(-)0.90	..
109 Rehabilitation of Gold Smiths	8.97	..	..	8.97	..	..
Total - 07	31.17	..	0.20	30.97	(-)0.64	..
Total (6004)	36,15,08.74	2,65,32.96	3,14,52.27	35,65,89.43	(-)1.36	1,57,86.86
Total- E. Public Debt	8,68,18,02.53	3,84,28,03.64	2,20,51,13.37	10,31,94,92.80	(+)18.86	77,80,61.80
Other Liabilities -						
I. Small Savings, Provident Funds, etc.-						
(b) State Provident Funds-						
8009 State Provident Fund-	1,78,00,72.20	33,81,34.72	23,03,37.23	1,88,78,69.69	(+)6.06	15,48,39.00
Total (b) State Provident Funds	1,78,00,72.20	33,81,34.72	23,03,37.23	1,88,78,69.69	(+)6.06	15,48,39.00
(c) Other Accounts-						
8011 Insurance and Pension Funds-	4,61,17.88	59,25.12	28,27.64	4,92,15.36	(+)6.72	44,51.93
Total (c) Other Accounts	4,61,17.88	59,25.12	28,27.64	4,92,15.36	(+)6.72	44,51.93
Total- I. Small Savings, Provident Funds, etc.	1,82,61,90.08	34,40,59.84	23,31,64.87	1,93,70,85.05	(+)6.07	15,92,90.93

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 2015	Additions during the year	Discharges during the year	Balance on 31 March 2016	Percentage Increase(+)/ Decrease(-)	Interest Paid
1	2	3	4	5	6	7
(in lakh)						
J. Reserve Funds-						
(a) Reserve Funds bearing Interest-						
8115 Depreciation/Renewal Reserve Funds-	1,13,92.47	6,68.43	..	1,20,60.90	(+).5.87	6,28.85
8121 General and Other Reserve Funds-	41,14,39.63	5,83,46.30	11,15,60.84	35,82,25.09	(-)12.93	3,83,47.12
Total (a) Reserve Funds bearing Interest	42,28,32.10	5,90,14.73	11,15,60.84	37,02,85.99	(-).12.43	3,89,75.97
(b) Reserve Funds not bearing Interest-						
8229 Development and Welfare Funds-	8,49.94	..	..	8,49.94	..	..
8235 General and other Reserve Funds-	39.75	..	..	39.75	..	..
Total (b) Reserve Funds not bearing Interest	8,89.69	..	..	8,89.69	..	..
Total - J. Reserve Funds	42,37,21.79	5,90,14.73	11,15,60.84	37,11,75.68	(-).12.40	3,89,75.97
K. Deposits and Advances-						
(a) Deposits bearing Interest-						
8338 Deposits of Local Funds-	15.42	..	..	15.42	..	..
8342 Other Deposits-	8,25,24.13	13,66,75.23	14,18,14.91	7,73,84.45	(-).6.23	18,48.34
Total (a) Deposits bearing Interest	8,25,39.55	13,66,75.23	14,18,14.91	7,73,99.87	(-).6.23	18,48.34
(b) Deposits not bearing Interest-						
8443 Civil Deposits-	20,28,95.36	42,79,38.70	41,20,55.15	21,87,78.91	(+).7.83	..
8448 Deposits of Local Funds-	4,00.38	3.55	1.50	4,02.43	(+).0.51	..
8449 Other Deposits-	1,90,39.66	47,53.00	40,63.39	1,97,29.27	(+).3.62	..
Total (b) Deposits not bearing Interest	22,23,35.40	43,26,95.25	41,61,20.04	23,89,10.61	(+).7.46	..
Total - K. Deposits and Advances (a)	30,48,74.95	56,93,70.48	55,79,34.95	31,63,10.48	(+).3.75	18,48.34
Total - Other Liabilities	2,55,47,86.82	97,24,45.05	90,26,60.66	2,62,45,71.21	(+).2.73	20,01,15.24
Total - Public Debt and Other Liabilities	11,23,65,89.35	4,81,52,48.69	3,10,77,74.03	12,94,40,64.01	(+).15.20	97,81,77.04

(a) Excludes data of Advances.

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

Year	Market Loans bearing Interest	(b) Maturity Profile					Loans from SBI	Special Securities issued to NSSF of Central Government	Loans from other Institutions	Total
		(i) Maturity Profile of Internal Debt								
		LIC	GIC	NABARD	Compensation and other bonds	8				
1	2	3	4	5	6	7	8	9	10	
(C in lakh)										
2016-17	14,56,48.60	3.00	2.68	4,06,16.00		6,05,61.84	17,73,41.65	49,67.74	42,91,41.51	
2017-18	41,21,27.60	2.52		3,94,88.97			17,73,41.65	49,67.74	63,39,28.48	
2018-19	50,61,19.00			4,01,66.23			18,01,47.45	49,67.74	73,14,00.42	
2019-20	88,85,00.00			3,28,39.46			18,41,47.43	49,67.73	1,11,04,54.62	
2020-21	49,28,00.00			2,90,39.46			18,41,47.43		70,59,86.89	
2021-22	82,00,00.00			1,91,39.46	5,59,70.70		18,41,47.43		1,07,92,57.59	
2022-23	97,00,00.00			1,12,66.48	5,59,70.70		18,41,47.43		1,22,13,84.61	
2023-24	90,00,00.00			16,31.22	5,59,70.70		18,41,47.43		1,14,17,49.35	
2024-25	50,50,00.00				5,59,70.70		18,41,47.43		74,51,18.13	
2025-26	1,08,00,00.00				5,59,70.70		15,51,37.68		1,29,11,08.38	
2026-27					5,59,70.70		11,36,70.88		16,96,41.58	
2027-28					5,59,70.70		10,66,96.63		16,26,67.33	
2028-29					5,59,70.70		9,35,60.53		14,95,31.23	
2029-30					5,59,70.70		7,66,80.48		13,26,51.18	

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

(b) Maturity Profile -contd.

(i) Maturity Profile of Internal Debt-concltd.

Year	Market Loans bearing Interest	Loans from			Compensation and other bonds	Loans from SBI	Special Securities issued to NSSF of Central Government	Loans from other Institutions	Total
		LIC	GIC	NABARD					
1	2	3	4	5	6	7	8	9	10
(` in lakh)									
2030-31					5,59,70.70		5,84,75.33		11,44,46.03
2031-32							4,14,66.23		4,14,66.23
2032-33							2,65,16.58		2,65,16.58
2033-34							2,28,72.78		2,28,72.78
2034-35							2,19,23.03		2,19,23.03
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	6,72,01,99.25 a	5.52	2.68	21,41,87.28	55,97,07.00	6,05,61.84	2,38,83,68.85	1,98,70.95	9,96,29,03.37 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				
	Non-Plan Loans	Loans for State/ Union Territory Plan Schemes	Pre 1984-85 Loans	Total	
1	2	3	4	5	5
	(` in lakh)				
2016-17	4,59.08	1,77,72.63	0.20	1,82,31.91	
2017-18	4,46.47	1,77,72.63	0.20	1,82,19.30	
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	80.24 *	2,21.22	0.20	3,01.66	
2028-29		1,40.35	0.20	1,40.55	
2029-30		67.98	0.20	68.18	

* Differs by ₹ 0.01 lakh (decreased) due to rounding.

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

(b) Maturity Profile -concl.

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

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	34,28.78 a	35,31,29.68 b	30.97 c	35,65,89.43 d

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

b Includes ` 19,77,85.14 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 ` 19,78,17.06 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 2016										Share in Total	
	Market Loans bearing interest	Compensation and other Bonds	Special Securities issued to NSSF of the Central Government	LIC/GIC	NABARD	Loans from SBI	Others	Total				
1	2	3	4	5	6	7	8	9	10			
				(` in lakh)								
5.00 to 5.99	2,56,03.30							2,56,03.30		0.26		
6.00 to 6.99	6,67,00.00				10,64,47.32			17,31,47.32		1.74		
7.00 to 7.99	73,07,69.40				10,56,10.04			83,63,79.44		8.39		
8.00 to 8.99	4,63,21,22.50	55,97,07.00			21,29.92			5,19,39,59.42		52.13		
9.00 to 9.99	1,26,50,00.00		1,96,04,75.55					3,22,54,75.55		32.38		
10.00 to 10.99			42,78,93.30					42,78,93.30		4.29		
11.00 to 11.99												
12.00 to 12.99				8.20				8.20		..		
Information is not available with AG (A&E)						6,05,61.84	1,98,70.95	8,04,32.79		0.81		
Total	6,72,01,99.25 ^a	55,97,07.00	2,38,83,68.85	8.20	21,41,87.28	6,05,61.84	1,98,70.95	9,96,29,03.37 ^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 -concl.
(ii) Loans from the Central Government

Rate of Interest (per cent)	Amount outstanding as on 31 March 2016		Share in Total
	1	2		3
		Loans from the Central Government	
		(` in lakh)	
Interest Free Loan		4,25.52	0.12
7.00 to 7.99		33,00,52.23	92.56
8.00 to 8.99	
9.00 to 9.99		2,30,82.73	6.47
10.00 to 10.99		1.13	..
11.00 to 11.99		7,68.13	0.21
12.00 to 12.99		22,01.23	0.62
13.00 to 13.99		58.46	0.02
Total		35,65,89.43	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 2015	3	4	31 March 2016
1	2	3	4	5
(₹ in lakh)				
E. Public Debt -				
6003 Internal Debt of the State Government-				
101 Market Loans -				
(a) Market Loans bearing Interest -				
6.20 per cent Punjab Loan 2015	4,01,69.08	..	4,01,69.08	..
7.67 per cent Punjab Government Stock 2016	6,19,30.00	..	6,19,30.00	..
7.79 per cent Punjab Government Stock 2016	5,80,00.00	..	5,80,00.00	..
7.93 per cent Punjab Government Stock 2016	4,37,86.00	..	..	4,37,86.00
7.74 per cent Punjab Government Stock 2016	2,43,36.00	..	..	2,43,36.00
5.90 per cent Punjab Loan 2017	2,56,03.30	..	..	2,56,03.30
7.17 per cent Punjab Loan 2017	2,19,23.30	..	..	2,19,23.30
8.32 per cent Punjab Government Stock 2017	3,00,00.00	..	..	3,00,00.00
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
9.81 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
8.83 per cent Punjab Government Stock 2018	5,00,00.00	..	..	5,00,00.00
8.07 per cent Punjab Government Stock 2018	5,00,00.00	..	..	5,00,00.00
7.02 per cent Punjab Government Stock 2018	7,02,17.00	..	..	7,02,17.00
6.10 per cent Punjab Government Stock 2019	6,67,00.00	..	..	6,67,00.00
7.24 per cent Punjab Government Stock 2019	3,53,97.00	..	..	3,53,97.00

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

ANNEXURE - contd.				
Description of Debt	Balance on 1 April 2015 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2016 5
1	(` in lakh)			
E. Public Debt - contd.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing Interest -				
7.68 per cent Punjab Government Stock 2019	6,95,00.00	..	..	6,95,00.00
8.13 per cent Punjab Government Stock 2019	1,43,05.00	..	..	1,43,05.00
7.04 per cent Punjab Government Stock 2019	5,00,00.00	..	..	5,00,00.00
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
8.20 per cent Punjab Government Stock 2019	15,00,00.00	..	..	15,00,00.00
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
8.03 per cent Punjab Government Stock 2019	3,20,00.00	..	..	3,20,00.00
8.37 per cent Punjab Government Stock 2019	4,65,00.00	..	..	4,65,00.00
8.23 per cent Punjab Government Stock 2020	2,00,00.00	..	..	2,00,00.00
8.32 per cent Punjab Government State Development Loan 2020	5,00,00.00	..	..	5,00,00.00
8.40 per cent Punjab Government State Development Loan 2020	8,00,00.00	..	..	8,00,00.00
8.50 per cent Punjab Government State Development Loan 2020	4,50,00.00	..	..	4,50,00.00
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
8.39 per cent Punjab Government Stock 2021	4,00,00.00	..	..	4,00,00.00
8.44 per cent Punjab Government Stock 2020	6,00,00.00	..	..	6,00,00.00
8.56 per cent Punjab Government Stock 2020	8,00,00.00	..	..	8,00,00.00
8.50 per cent Punjab Government Stock 2021	1,50,00.00	..	..	1,50,00.00
8.52 per cent Punjab Government Stock 2021	3,78,00.00	..	..	3,78,00.00

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	2	3	4	5		
	1	2	3	4	5	5	31 March 2016
(` in lakh)							
E. Public Debt -contd.							
6003 Internal Debt of the State Government -							
101 Market Loans -							
(a) Market Loans bearing interest -							
8.36 per cent Punjab Government Stock 2021		10,00,00.00	..	..	..	..	10,00,00.00
8.47 per cent Punjab Government Stock 2021		6,00,00.00	..	..	..	..	6,00,00.00
8.64 per cent Punjab State Development Loan 2021		4,00,00.00	..	..	..	..	4,00,00.00
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
8.51 per cent Punjab State Development Loan 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 State Development Loan 2021		2,50,00.00	..	..	..	..	2,50,00.00
8.62 per cent Punjab State Development Loan 2021		3,00,00.00	..	..	..	..	3,00,00.00
8.66 per cent Punjab State Development Loan 2021		3,00,00.00	..	..	..	..	3,00,00.00
8.98 per cent Punjab State Development Loan 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
8.74 per cent Punjab Government Stock 2021		3,50,00.00	..	..	..	..	3,50,00.00
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
8.96 per cent Punjab Government Stock 2022		5,67,00.00	..	..	..	..	5,67,00.00
8.94 per cent Punjab Government Stock 2022		2,00,00.00	..	..	..	..	2,00,00.00
9.24 per cent Punjab Government Stock 2022		2,50,00.00	..	..	..	..	2,50,00.00
9.17 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
9.13 per cent Punjab Government Stock 2022		7,00,00.00	..	..	..	..	7,00,00.00
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

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 2015	3	4	31 March 2016
1	2	3	4	5
(` 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 Government Stock 2022	8,00,00.00	..	..	8,00,00.00
8.86 per cent Punjab Government Stock 2022	15,00,00.00	..	..	15,00,00.00
8.90 per cent Punjab Government Stock 2022	5,00,00.00	..	..	5,00,00.00
8.64 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
8.71 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
8.51 per cent Punjab Government Stock 2023	3,00,00.00	..	..	3,00,00.00
8.54 per cent Punjab Government Stock 2023	2,00,00.00	..	..	2,00,00.00
8.51 per cent Punjab Government Stock 2023	15,00,00.00	..	..	15,00,00.00
7.63 per cent Punjab Government Stock 2023	7,00,00.00	..	..	7,00,00.00
8.11 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
7.58 per cent Punjab Government Stock 2023	2,00,00.00	..	..	2,00,00.00
7.98 per cent Punjab Government Stock 2023	7,00,00.00	..	..	7,00,00.00
9.87 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
9.05 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
9.72 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
9.70 per cent Punjab Government Stock 2023	5,00,00.00	..	..	5,00,00.00
9.34 per cent Punjab Government Stock 2023	6,00,00.00	..	..	6,00,00.00
9.29 per cent Punjab Government Stock 2023	6,00,00.00	..	..	6,00,00.00
9.35 per cent Punjab Government Stock 2023	2,50,00.00	..	..	2,50,00.00
9.48 per cent Punjab Government Stock 2023	2,50,00.00	..	..	2,50,00.00
9.23 per cent Punjab Government Stock 2024	6,00,00.00	..	..	6,00,00.00
9.69 per cent Punjab Government Stock 2024	6,00,00.00	..	..	6,00,00.00
9.45 per cent Punjab Government Stock 2024	5,00,00.00	..	..	5,00,00.00
8.85 per cent Punjab State Development Loan 2019	5,00,00.00	..	..	5,00,00.00
8.93 per cent Punjab State Development Loan 2019	3,00,00.00	..	..	3,00,00.00
9.11 per cent Punjab State Development Loan 2019	3,00,00.00	..	..	3,00,00.00
9.08 per cent Punjab State Development Loan 2019	5,00,00.00	..	..	5,00,00.00
9.06 per cent Punjab State Development Loan 2019	4,00,00.00	..	..	4,00,00.00

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

ANNEXURE - contd.						
Description of Debt 1	Balance on 1 April 2015 2	Additions during the year			Discharges during the year	Balance on 31 March 2016 5
		3	4	5		
(₹ in lakh)						
E. Public Debt -contd..						
6003 Internal Debt of the State Government -						
101 Market Loans -						
(a) Market Loans bearing interest -						
8.99 per cent Punjab State Development Loan 2019	2,00,00.00					2,00,00.00
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
8.44 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
9.63 per cent Punjab State Development Loan 2024	12,00,00.00					12,00,00.00
9.21 per cent Punjab State Development Loan 2024	8,00,00.00					8,00,00.00
8.84 per cent Punjab State Development Loan 2024	8,00,00.00					8,00,00.00
8.16 per cent Punjab State Development Loan 2024	3,00,00.00					3,00,00.00
8.05 per cent Punjab State Development Loan 2025	4,00,00.00					4,00,00.00
8.12 per cent Punjab State Development Loan 2025	6,00,00.00					6,00,00.00
8.08 per cent Punjab State Development Loan 2025	7,50,00.00					7,50,00.00
8.06 per cent Punjab State Development Loan 2025	2,00,00.00					2,00,00.00
8.05 per cent Punjab State Development Loan 2025		10,00,00.00				10,00,00.00
8.32 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
8.34 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
8.28 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
8.16 per cent Punjab State Development Loan 2025		4,00,00.00				4,00,00.00
8.01 per cent Punjab State Development Loan 2025		15,00,00.00				15,00,00.00
8.14 per cent Punjab State Development Loan 2025		5,00,00.00				5,00,00.00
8.24 per cent Punjab State Development Loan 2025		6,00,00.00				6,00,00.00
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
8.66 per cent Punjab State Development Loan 2026		6,00,00.00				6,00,00.00
8.53 per cent Punjab State Development Loan 2026		2,00,00.00				2,00,00.00

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

ANNEXURE - concld.

Description of Debt	Balance on 1 April 2015 2	Additions during the year 3	Discharges during the year 4	Balance on 31 March 2016 5
(₹ in lakh)				
E. Public Debt -conclد.				
6003 Internal Debt of the State Government -				
101 Market Loans -				
(a) Market Loans bearing interest -				
8.08 per cent Punjab State Development Loan 2025	..	8,00,00.00	..	8,00,00.00
Total (a) Market Loans bearing Interest	5,80,02,94.28	1,08,00,00.00	16,00,99.08	6,72,01,95.20
(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
12.30 per cent Punjab Loan 2007	..	..	..	..
Total (b) Market Loans not bearing Interest	4.05	..	..	4.05
Total - Market Loans	5,80,02,98.33	1,08,00,00.00	16,00,99.08	6,72,01,99.25

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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		5.39
Total - 02	57.93				57.93		5.39
Total (6202)	99.90				99.90		5.39
Total (i) Education, Sports, Art and Culture	99.90				99.90		5.39
(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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -	55.73	..	..	..	55.73	..	..
800 Other Loans -	13,64.22	..	..	..	13,64.22	..	..
Loans to Municipalities, Municipal Corporations and other Local Funds for Urban Water Supply Schemes							
Total -01	14,19.95	..	..	..	14,19.95	..	..
<i>02 Sewerage and Sanitation -</i>							
800 Other Loans -	18.63	..	..	..	18.63	..	1.05
(i) Loans to Municipalities, Municipal Corporations and other bodies for sanitation schemes							
(ii) Loans to Municipalities, Municipal Corporations and other bodies for sewerage schemes	34.85	..	..	..	34.85	..	..
Total (800)	53.48	..	..	..	53.48	..	1.05
Total -02	53.48	..	..	..	53.48	..	1.05
Total (6215)	14,73.43	..	..	..	14,73.43	..	1.05
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 -	1,38.11	..	0.21	..	1,37.90	(-)0.21	0.06
(i) Loans to other parties for construction of houses under Low Income Group Housing Scheme							

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

Head of Account	2	3	4	5	6	7	8
Balance on 1 April 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited	
1	2	3	4	5	6	7	8
Section 1 : Major and Minor Head wise Detailed Statement of Loans and Advances - contd.							
(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 <i>Urban Housing</i> -							
800 Other Loans -							
(ii) Loans for building of houses in Chandigarh	10.43	..	..	..	10.43	..	..
Total (800)	1,48.54	..	0.21	..	1,48.33	(-)0.21	0.06
Total -02	54,03.15	..	0.21	..	54,02.94	(-0.21)	0.06
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	4,44.36	..	0.56	..	4,43.80	(-)0.56	..
(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)	5,19.78	..	0.56	..	5,19.22	(-)0.56	..
Total -03	6,87.73	..	0.56	..	6,87.17	(-0.56)	..
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	0.15	..	0.07	..	0.08	(-)0.07	..
Total - 80	1,38.40	..	0.07	..	1,38.33	(-0.07)	..
Total (6216)	62,29.28	..	0.84	..	62,28.44	(-0.84)	0.06

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concl.							
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	2,12.17	..	1.78	..	2,10.39	(-)1.78	..
Total -03	2,12.17	..	1.78	..	2,10.39	(-1.78)	..
<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	61.87	..	1.84	..	60.03	(-)1.84	..
(ii) Loans to Municipalities, Municipal Corporations and other Local funds for other purposes.	66,13.35	..	0.90	..	66,12.45	(-)0.90	..
(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)	68,64.40	..	2.74	..	68,61.66	(-)2.74	..
Total -60	68,64.40	..	2.74	..	68,61.66	(-2.74)	..
Total (6217)	70,76.57	..	4.52	..	70,72.05	(-4.52)	..
Total (iii) Water Supply, Sanitation, Housing and Urban Development	1,47,79.28	..	5.36	..	1,47,73.92	(-5.36)	..

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -							
<i>01 Welfare of Scheduled Castes -</i>							
800 Other Loans -							
Loans with balance not exceeding ` 25 lakh in each case							
	2.39	..	0.14	..	2.25	(-)0.14	..
Total -01	2.39	..	0.14	..	2.25	(-0.14)	..
Total (6225)	2.39	..	0.14	..	2.25	(-0.14)	..
Total (iv) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2.39	..	0.14	..	2.25	(-0.14)	..
(v) Social Welfare and Nutrition -							
6235. Loans for Social Security and Welfare -							
<i>01 Rehabilitation -</i>							
140 Rehabilitation of repatriates from other countries	0.19	..	..	..	0.19	..	..
202 Other rehabilitation Schemes	15.04	..	..	..	15.04	..	..
800 Other Loans -							
Interest-free loans to Punjab Defence and Security Relief Fund-Amalgamated Fund for the welfare of Ex-Servicemen.	1.00	..	..	..	1.00	..	..
Total -01	16.23	..	..	..	16.23	..	..
02 Social Welfare -							
800 Other Loans -							
(i) Loans to uprooted persons from war affected areas	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	2	3	4	5	6	7	8
	Balance on 1 April 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 - conold.							
6235. Loans for Social Security and Welfare -							
<i>02 Social Welfare -</i>							
800 Other Loans -							
(ii) Loans with balance not exceeding ` 25 lakh in each case							
	0.06	..	..	..	0.06	..	..
Total -02	0.58	..	..	..	0.58	..	..
<i>60 Other Social Security and Welfare Programmes -</i>							
800 Other Loans -							
(ii) Loans with balance not exceeding ` 25 lakh in each case							
	1.61	..	..	..	1.61	..	..
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							
201 Labour -							
(ii) Loans with balance not exceeding ` 25 lakh in each case							
	3.78	..	0.10	..	3.68	(-)0.10	..
Total -60	3.87	..	0.10	..	3.77	(-)0.10	..
Total (6250)	3.87	..	0.10	..	3.77	(-)0.10	..

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concl.							
(vi) Others - concl.							
Total (vi) Others	3.87		0.10	..	3.77	(-0.10)	
Total (a) Loans for Social Services	1,49,04.85		5.60	..	1,48,99.25	(-5.60)	6.50
(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	..	..
Total (190)	41.61		..	..	41.61	..	..
800 Other Loans -							
(i) Loans for purchase of debentures floated by Punjab State Co-operative Agricultural Development Bank Limited	4,05.52 (a)		21.82	..	3,83.70	(-)21.82	..
(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 (b)		..	..	3,36.33	..	..
(iii) Loans for grape cultivation and construction of breweries	1,10.81 (c)		..	..	1,10.81	..	..
(iv) Loans for ordinary debentures for ARDC/NABARD Schemes in Agriculture	1,27.50		..	..	1,27.50	..	..
(a) Decreased by ` 1,20.04 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							
(b) Decreased by ` 2,27.51 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							
(c) Decreased by ` 29.16 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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.							
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	17,49.90	(a) ..	5,50.00	..	11,99.90	(-)5,50.00	..
(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	(b) ..	..	..	2,06.67	..	8.53
(viii) Scheme for Cool Chain Infrastructure with NABARD Assistance	20,00.00	(c) ..	..	..	20,00.00	..	..
(ix) Assistance to PAGREXCO for Exports	2,00.00	..	..	..	2,00.00	..	..
(x) Grant of Loan to Punjab Mandi Board as margin money for raising loan for construction of Rural Link Roads	87,50.00	..	87,50.00	..	..	(-)87,50.00	..
(xi) State Government contribution in the purchase of Debentures of (S.A.D.B.) State Co-operative Agriculture Development Bank (NABARD) Scheme	1,28.28	..	41.34	..	86.94	(-)41.34	..
(xii) Scheme for Loan to Punjab Agro Juices Limited to Settle off its loan	30,00.00	..	..	..	30,00.00	..	..
(xiii) Loans with balance not exceeding ` 25 lakh in each case	6.69	..	..	..	6.69	..	..
Total (800)	1,70,46.70	..	93,63.16	..	76,83.54	(-)93,63.16	8.53
Total (6401)	1,72,26.69	..	93,63.16	..	78,63.53	(-)93,63.16	8.53
(a) Increased by ` 5,29.16 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							
(b) Decreased by ` 8,79.10 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							
(c) Increased by ` 7,26.65 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6401-800'.							

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
1	Balance on 1 April 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (2+3)-(4+5)	Net Increase (+)/ Decrease (-) during the year	Interest credited
(₹ 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	2,84.44	..	2.60	..	2,81.84	(-)2.60	0.97
(ii) Advances for Soil and Water Conservation on Water Shed basis in Kandi Non-Project Areas (General)	73.68	..	10.96	..	62.72	(-)10.96	6.03
(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	15.88	..	0.03	..	15.85	(-)0.03	..
(v) Support to Ordinary and Special debentures for Agriculture Department	8.23	..	..	..	8.23	..	..
(vi) Scheme for additional Central Assistance for Water Harvesting Structure	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	..	..
(viii) Micro Irrigation (NABARD-RIDF)	4,66.68	..	..	..	4,66.68	..	..
Total (102)	12,31.34	..	13.59	..	12,17.75	(-)13.59	7.00
800 Other Loans -							
(i) Loans to Punjab Water Resources Management and Development Corporation Limited	2,64,65.58	..	0.05	..	2,64,65.53	(-)0.05	..
(ii) Loans for installation of pumping-sets/tube wells	2,62.61	..	0.42	..	2,62.19	(-)0.42	..
(iii) Loans with balance not exceeding ` 25 lakh in each case	13.60	..	..	..	13.60	..	..
Total (800)	2,67,41.79	..	0.47	..	2,67,41.32	(-)0.47	..
Total (6402)	2,79,73.13	..	14.06	..	2,79,59.07	(-)14.06	7.00

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.

Head of Account	Balance on 1 April 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -							
Loans to Punjab State Civil Supplies Corporation for	40,52.79				40,52.79		
procurement and supply of essential commodities							
Total -01	40,52.79				40,52.79		
Total (6408)	40,52.79				40,52.79		

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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	98.63 (a)	..	15.74	..	82.89	(-)15.74	12.24
(ii) Loan assistance to Co-operative Societies Credit Institution in Co-operative under Developed States to meet the non-credit cover	2,89,09 (b)	..	1.65	..	2,87.44	(-)1.65	0.15
(iii) Assistance as share capital and loan for Integrated Co-operative Development Project (including preparation of project report)	29.23	..	..	..	29.23	..	..
(iv) Loans/share capital assistance for renovation and up gradation of godowns	0.45	..	..	..	0.45	..	0.12
(v) Loans with balance not exceeding ` 25 lakh in each case	23.16	..	..	..	23.16	..	..
Total (107)	4,40,56	..	17.39	..	4,23.17	(-)17.39	12.51
108 Loans to other Co-operatives -							
(i) Loans to Co-operative Sugar Mills	6,72,71.32	..	42,95.40	..	6,29,75.92	(-)42,95.40	..
(ii) Loans to Sugar Co-operatives for payment to Cane Growers	..	3,30,56.00	..	..	3,30,56.00	(+)3,30,56.00	..
(iii) Loans with balance not exceeding ` 25 lakh in each case	14.26	..	..	..	14.26	..	..
Total (108)	6,72,85.58	3,30,56.00	42,95.40	..	9,60,46.18	2,87,60.60	..
(a) Increased by ` 96.35 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6425-107'.							
(b) Decreased by ` 96.35 lakh through Proforma Adjustment to rectify the misclassification under Major Head '6425-107'.							

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concd.							
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 SPINFED for Waste Cotton Processing and Spinning Mills	17,03.89	..	17,03.89	..	..	(-)17,03.89	..
(iv) Loans to Co-operative Sugar Mills for installation and modernisation of Co-operative Sugar Mills	40.25	..	..	..	40.25	..	..
(v) Loans to Punjab State Co-operative Supply and Marketing Federation for purchase and distribution of fertilizers	6,29.04	..	..	..	6,29.04	..	..
(vi) Loans to Spinfed for one time settlement with Financial Institutions	8,13.08	..	8,13.08	..	..	(-)8,13.08	..
(vii) Loans with balance not exceeding ` 25 lakh in each case	11.24	..	..	..	11.24	..	..
Total (190)	36,06.91	..	25,16.97	..	10,89.94	(-)25,16.97	..
Total (6425)	7,13,33.05	3,30,56.00	68,29.76	..	9,75,59.29	2,62,26.24	12.51
Total (i) Agriculture and Allied Activities	12,06,59.17	3,30,56.00	1,62,06.98	..	13,75,08.19	1,68,49.02	28.04
(ii) Rural Development -							
6515. Loans for other Rural Development							
Programmes -							
101 Panchayati Raj -	..	..	..	..	..	..	..
Loans to Panchayati Raj Institutions for revenue earning schemes	82.54	..	21.17	..	61.37	(-)21.17	2.06

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 - conold.							
6515. Loans for other Rural Development Programmes -							
102 Community Development -							
(i) Loans under Community Development Project							
	1,04.34	..	..	..	1,04.34	..	1.27
(ii) Loans under National Extension Service Programme							
	90.52	..	..	..	90.52	..	..
Total (102)							
	1,94.86	..	..	..	1,94.86	..	1.27
Total (6515)							
Total (ii) Rural Development							
	2,77.40	..	21.17	..	2,56.23	(-)21.17	3.33
Total (6575)							
Total (ii) 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)							
Total (iii) Special Areas Programmes							
(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							

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

Section I : 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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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	92,58.70	..	..	..	92,58.70	..	..
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	..	..	..	3,03.05	..	..
205 Transmission and Distribution -							
(i) Other Loans for Transmission and Distribution Schemes	3,94.93	..	3,63.88	..	31.05	(-)3,63.88	5,14.05
(ii) Loans for Ropar Thermal Plant	1,52.50	..	..	..	1,52.50	..	..

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

Section I : 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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concl.							
6801. Loans for Power Projects -							
205 Transmission and Distribution -							
(iii) Loans to Punjab State Power Corporation Limited for improvement of Transmission system and Reduction of Transmission losses	1,24.21	..	1,24.21	..	..	(-)1,24.21	..
Total (205)	6,71.64	..	4,88.09	..	1,83.55	(-)4,88.09	5,14.05
800 Other Loans to Punjab State Power Corporation Limited -							
(i) Other Loans	11,90.64	..	1,43.18	..	10,47.46	(-)1,43.18	..
(ii) Loans to Punjab State Power Corporation Limited for Implementation of the Ujwal Discom Assurance Yojna (UDAY)	..	55,97,07.00	..	..	55,97,07.00	(+55,97,07.00	..
Total (800)	11,90.64	55,97,07.00	1,43.18	..	56,07,54.46	55,95,63.82	..
Total (6801)	8,74,13.55	55,97,07.00	6,31.27	..	64,64,89.28	55,90,75.73	5,14.05
Total (v) Energy	8,74,13.55	55,97,07.00	6,31.27	..	64,64,89.28	55,90,75.73	5,14.05
(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	(-)0.35	..
102 Small Scale Industries -							
Loans to Punjab State Hosiery and Knitwear Development Corporation Limited for OTS	4.26	..	23.47	..	(-)19.21 a	(-)23.47	..
103 Handloom Industries	..	..	..	..	..	..	..
104 Handicraft Industries	..	..	..	..	..	..	..
107 Sericulture Industries	..	9.56	..	..	(-)9.56 a	(-)9.56	..
Total (6851)	4.26	..	33.38	..	(-29.12	(-33.38	..
6855. Loans for Fertilizer Industries -							
190 Loans to Public Sector and other Undertakings	2.34	..	..	..	2.34	..	..
Total (6855)	2.34	..	..	..	2.34	..	..

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	2	3	4	5	6	7	8
	Balance on 1 April 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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.							
(vi) Industry and Minerals -contd.							
6858. Loans for Engineering Industries -							
<i>03 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 -							
<i>01 Telecommunications -</i>							
190 Loans to Public Sector and other Undertakings -	80.73	..	..	..	80.73	..	..
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 -							
<i>01 Textiles -</i>							
190 Loans to Public Sector and other Undertakings	40.60	..	..	..	40.60	..	..
Total -01	40.60	..	..	..	40.60	..	..
<i>04 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 -							
<i>01 Loans to Industrial Financial Institutions -</i>							
190 Loans to Public Sector and other Undertakings -	2,50.00	..	..	..	2,50.00	..	..
(i) Loans to Punjab State Industrial Development Corporation for various schemes							

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concl.							
(vi) Industry and Minerals -concl.							
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	16,47.49	..	33.38	..	16,14.11	(-)33.38	..
(vii) Transport -							
7055. Loans for Road Transport -							
190 Loans to Public Sector and other Undertakings -							
Loans to PEPSU Road Transport Corporation	90,04.00	..	..	..	90,04.00	..	..
Total (7055)	90,04.00	..	..	..	90,04.00	..	..
Total (vii) Transport	90,04.00	..	..	..	90,04.00	..	..
(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	..	0.20
Total (7465)	6.00	..	..	..	6.00	..	0.20
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	24,41,09.49	59,27,63.00	1,68,92.80	..	81,99,79.70	57,58,70.20	5,45.62

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 2015	Disbursement during the year	Repayment during the year	Write off of irrecoverable loans and advances	Balance on 31 March 2016 (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 -concl.							
(c) Loans to Government Servants -							
7610. Loans to Government Servants etc. -							
201 House Building Advances	22,09.31	..	8,79.96	..	13,29.35	(-)8,79.96	24,06.73
202 Advances for Purchase of Motor Conveyance	17.01	..	1.53	..	15.48	(-)1.53	56.04
800 Other Advances	2,93.22	40,95.88	40,65.40	..	3,23.70	(+)30.48	24.95
Total (7610)	25,19.54	40,95.88	49,46.89	..	16,68.53	(-)8,51.01	24,87.72
Total (c) Loans to Government Servants	25,19.54	40,95.88	49,46.89	..	16,68.53	(-)8,51.01	24,87.72
Total -F. Loans and Advances	26,15,33.88	59,68,58.88	2,18,45.29	..	83,65,47.47	57,50,13.59	30,39,84

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 (` in lakh)	Rate of Interest (per cent)	Moratorium Period if any (Year)
1	2	3	4	5
Punjab State Federation of Co-operative Sugar Mills Limited, Chandigarh (SUGARFED)	5	3,30,56.00	12.00	2
Punjab State Power Corporation Limited, Patiala	1	55,97,07.00	(a)	(a)
Total	6	59,27,63.00		

(a) Information not given by the State Government (June 2016).

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 2016).

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 2016 (a)			Earliest period to which Arrears relate (a)	Reasons for Disbursement during the Current year (a)
	Rate of Interest	Principal	Principal	Interest	Total		
1	2	3	4	5	6	7	8
Punjab State Federation of Co-operative Sugar Mills Limited, Chandigarh (SUGARFED)	12.00	3,30,56.00					
Punjab State Power Corporation Limited, Patiala	(a)	55,97,07.00					
Total		59,27,63.00					

(a) Information not provided by the State Government (June 2016).

19. DETAILED STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Section-1: Details of Investment upto 2015-16

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)										
I. Statutory Corporations/ Boards-										
Working Corporations/ Boards-										
1.	Punjab State Warehousing Corporation, Chandigarh	Upto 1989-90	Equity Shares	400000	100	4,00.00	50.00	..	..	Accumulated loss upto 2013-14 was ` 11,36,66.79 lakh. Accounts from 2014-15 are awaited (June 2016).
2.	Punjab Financial Corporation, Chandigarh	Upto 1999-2000	Share Capital	2931290	100	29,31.29	72.58	..	..	Accumulated loss upto 2013-14 was ` 2,69,23.70 lakh. Accounts from 2014-15 are awaited (June 2016).
3.	Punjab Scheduled Castes Land Development and Finance Corporation, Chandigarh	Upto 1998-99 2006-07 2007-08 2008-09 2009-10 2010-11 2011-12 2012-13 2013-14 2014-15 2015-16	Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital Share Capital	a a a a a a a a a a a	a a a a a a a a a a a	25,48.16 1,00.00 2,50.00 2,50.00 2,50.00 2,50.00 1,67.00 4,91.00 5,42.00 5,42.00 10,53.40	51.00 51.00 a a a a a a a a a	..	..	Accumulated loss upto 2013-14 was ` 58.67 lakh. Accounts from 2014-15 are awaited (June 2016).
Total						64,43.56	c	..	..	..
4	Punjab Backward Classes Land Development and Finance Corporation, Chandigarh	Upto 2002-03 2006-07	Equity Capital Margin Money Equity Capital Share Capital Share Capital Margin Money	a a a a a a	a a a a a a	10,56.00 1,00.00 50.00 50.00 2,00.00 2,00.00	a a a a a a	..	..	..
Total						16,56.00	..	..	..	..

a Information has not been received from the State Government (June 2016).

b Refer page no. 148 of Statement No.16.

c ` 56,16.24 lakh as per Commercial Audit. Difference of ` 8,27.32 lakh is under review for reconciliation.

d Shifted from Non-Working Corporations/Boards.

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

Section-1: Details of Investment upto 2015-16 - 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
I. Statutory Corporations/ Boards - contd.										
Working Corporations/ Boards- contd.										
5	PEPSU Road Transport Corporation, Patiala	Upto 1993-94 2014-15	Working Capital Equity shares	a	a	87,07.19 25,00.00	a	a	Accumulated loss upto 2013-14 was ₹ 3,76,29,81 lakh. Accounts from 2014-15 are awaited (June 2016).	
Total						<u>1,12,07.19</u> <u>2,26,38.04</u>	b	..	..
Non-Working Corporations/ Boards -										
1.	Mandi-Kulu Road Transport Corporation, Mandi	Upto 1965-66	Working Capital	a	a	17.54	a	..	..
2.	Punjab State Women and Child Welfare Corporation, Chandigarh	1993-94	Working Capital	a	a	3,51.00	a	..	..
3.	Punjab State Ex-Servicemen Corporation, Chandigarh	1991-92	Share Capital	a	a	2,05.97	a	..	..
4.	Punjab Water Supply and Sewerage Board, Chandigarh	1985-86	Equity Capital	a	a	3,25.00	a	..	..
Total-Non-Working Statutory Corporations/ Boards						<u>8,99.51</u> <u>2,35,37.55</u>	c	..	..
II. Government Companies-										
Working Companies-										
1.	Punjab Agro Industries Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares	4546360	100	45,46.36	92.00	..	..	Accumulated profit upto 2014-15 was ₹ 1,79,91 lakh. Accounts for 2015-16 are awaited (June 2016).
2.	Punjab State Forest Development Corporation Limited, Chandigarh	1985-86	Share Capital	25000	100	25.00	100.00	..	..	Accumulated profit upto 2014-15 was ₹ 54,62.44 lakh. Accounts for 2015-16 are awaited (June 2016).
a Information has not been received from the State Government (June 2016).										
b ₹ 3,07,08.37 lakh as per Commercial Audit. Difference of ₹ 1,95,01.18 lakh is under review for reconciliation.										
c Punjab Backward Classes Land Development and Finance Corporation, Chandigarh shifted to Working Corporations/Boards.										

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

Section-1: Details of Investment upto 2015-16 - 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.										
3.	Punjab State Grains Procurement Corporation Limited, Chandigarh	Upto 2006-07	Share Capital	a	a	1,05.00	a	..	..	Accumulated loss upto 2013-14 was ` 19,41,43.45 lakh. Accounts from 2014-15 are awaited (June 2016).
4.	Punjab State Seeds Corporation Limited, Chandigarh	Upto 1987-88	Equity/ Preference Shares		100	3,70.00	a	..	..	Accumulated profit upto 2010-11 was ` 7,01.57 lakh. Accounts from 2011-12 are awaited (June 2016).
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* b b b	1000 1000 1000 1000	50,46.45 57,95.75 50,15.74 48,32.48	100.00 100.00 100.00 100.00	..	..	Accumulated loss upto 2012-13 was ` 94,24.49 lakh. Accounts from 2013-14 are awaited. (June 2016).
Total						2,06,90.42	c	..	..	..
6.	Punjab State Industrial Development Corporation Limited, Chandigarh	1991-92	Equity Shares	782150	1000	78,21.50	100.00	..	..	Accumulated loss upto 2014-15 was ` 6,93,76.09 lakh . Accounts for 2015-16 are awaited (June 2016).
7.	Punjab Small Industries and Export Corporation Limited, Chandigarh	2005-06	Equity Shares	d	100	19,85.82	e	..	..	Accumulated profit upto 2013-14 was ` 1,51,04.41 lakh. Accounts from 2014-15 are awaited (June 2016).
8.	Punjab State Power Corporation Limited, Patiala	Upto 2010-11	Share Capital	d	d	29,46,11.00	f	..	..	Accumulated loss upto 2013-14 was ` 16,46,84.33 lakh. Accounts from 2014-15 are awaited (June 2016).

a ` 4,50,99 lakh as per Commercial Audit. The difference of ` 80.99 lakh is attributable to the fact that Company issued irredeemable preference shares to the State Government and these were converted into redeemable preference shares.

* Status of exact number of shares has not been provided by the State Government (June 2016).

b The authorised capital of ` 50,00,00 lakh has been fully paid and subscribed. The case for enhancement of limit of authorised capital is under consideration of Government. The share certificates will be issued after the enhancement of authorised capital.

c ` 3,92,56.20 lakh as per Commercial Audit. Difference of ` 1,85,65.78 lakh is under review for reconciliation.

d Information has not been received from the State Government (June 2016).

e ` 49,85.82 lakh as per Commercial Audit. Difference of ` 30,00,00 lakh is due to non-accountal of ` 20,00,00 lakh due to conversion of Central Government share into State's share and ` 10,00.00 lakh for want of sanction.

f ` 60,81,47.43 lakh as per Commercial Audit. The difference of ` 31,35,36.43 lakh is on account of allotment of new shares.

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

Section-1: Details of Investment upto 2015-16 - 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 -concl.											
9	Punjab State Transmission Corporation Limited	2010-11	Share Capital	a	a	..	a	..	..	Accumulated profit upto 2014-15 was ` 3,99,70.73 lakh. Accounts for 2015-16 are awaited (June 2016).
10	Punjab Information and Communication Technology Corporation Limited, Chandigarh	1997-98	Equity Shares	192268	1000	19,22.68	100.00	..	..	Accumulated profit upto 2014-15 was ` 20,65.10 lakh. Accounts for 2015-16 are awaited (June 2016).
11	Punjab State Bus Stand Management Company Limited, Chandigarh	2006-07	Equity Shares	5615000	100	56,15.00	100.00	..	..	Accumulated profit upto 2011-12 was ` 4,06.46 lakh. Accounts from 2012-13 are awaited (June 2016).
12	Punjab State Civil Supplies Corporation Limited, Chandigarh	1981-82	Share Capital	373000	100	3,73.00	100.00	..	..	Accumulated loss upto 2013-14 was ` 4,46,49.40 lakh. Accounts from 2014-15 are awaited (June 2016).
13	Punjab State Container and Warehousing Corporation Limited, Chandigarh	Upto 1998-99	Share Capital	a	a	25,00.00	a	1,25.00	..	Accumulated profit upto 2014-15 was ` 1,00,55.98 lakh. Accounts for 2015-16 are awaited (June 2016).	
14	Punjab State Tourism Development Corporation Limited, Chandigarh	Upto 2000-01 2008-09	Equity Capital Share Capital	253689* a	100 a	3,97.37 29.67	a a	..	..	Accumulated profit upto 2012-13 was ` 15,18.00 lakh. Accounts from 2013-14 are awaited (June 2016).
Total						4,27.04	c	..	..	..
Total - Working Companies						34,09,92.82		1,25.00			

a Information has not been received from the State Government (June 2016).

b ` 6,05,88.00 lakh as per Commercial Audit on Account of allotment of new shares.

c ` 6,66.10 lakh as per Commercial Audit. Difference of ` 2,39.06 lakh is under review for reconciliation.

* Status of exact number of shares has not been provided by the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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. Non-Working Companies -

1.	Punjab Land Development and Reclamation Corporation Limited, Chandigarh	Upto 1980-81	Equity Shares	145000	100	1,45,000	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 2016).
2.	Punjab Poultry Development Corporation Limited, Chandigarh	Upto 1990-91	Share Capital	275000	100	2,75,000	100.00	..	..	Accumulated loss upto 2011-12 was ₹ 9,27.27 lakh. Accounts from 2012-13 are awaited (June 2016).
3.	Punjab Film and News Corporation Limited, Chandigarh	Upto 1990-91	Equity Shares	151340	100	1,51,340	100.00	..	..	Accumulated loss upto 2000-01 was ₹ 1,79.00 lakh. Accounts from 2001-02 are awaited (June 2016).
4.	Punjab State Handloom and Textile Development Corporation, Chandigarh	Upto 1988-89	Equity Shares	36300	1000	3,63,000	100.00	..	..	Accumulated loss upto 2013-14 was ₹ 9,28.77 lakh. Accounts from 2014-15 are awaited (June 2016).
5.	Punjab State Hosiery and Knitwear Development Corporation Limited, Chandigarh	Upto 1992-93	Equity Shares	39070	1000	3,90,700	100.00	..	..	Accumulated loss upto 2005-06 was ₹ 16,83.58 lakh. Accounts from 2006-07 are awaited (June 2016).
6.	Punjab State Leather Development Corporation, Chandigarh	Upto 1989-90	Equity Capital	341900	100	3,41,900	100.00	..	..	Accumulated loss upto 2003-04 was ₹ 7,72.33 lakh. Accounts from 2004-05 are awaited (June 2016).

a ₹ 3,09.09 lakh as per Commercial Audit. The difference amounting to ₹ 34.09 lakh represents estimated value of assets transferred (₹ 12.43 lakh), grants-in-aid (₹ 9.00 lakh) distributed to the Corporation and treated as investment in the Accounts of the Corporation, financial assistance under centrally sponsored scheme (₹ 20.00 lakh) disbursed from the revenue Account treated as capital by the Corporation and share application money (₹ 0.10 lakh) pending allotment less ₹ 7.44 lakh transferred by the Corporation to other successor States.

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

Section-1: Details of Investment upto 2015-16 - 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 -concl.										
Non-Working Companies -concl.										
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 2016).
8.	Rashtriya Pariyojna Nigam Limited, New Delhi	Upto 1959-90	Equity Shares	548	1000	5.48	0.34	..	..	..
9.	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 2016).
10.	Goindwal Industrial and Investment Corporation, Goindwal	Upto 1991-92	Equity Capital	493630	100	4,93.63	100.00	..	..	..
11.	Agricultural Financial Institution - Regional Rural Banks	Upto 1998-99	Share Capital	b	b	3,46.06	b	..	..	..
Total - Non-Working Companies						25,48.03				
Total - Government Companies						34,35,40.85				
III. Joint Stock Companies-										
1.	Punjab Seamless Tubes Mills Limited, Chandigarh	Upto 1964-65	Ordinary Shares	2000	10	0.20	b	..	..	..
2.	Associated Cement Company Limited	Upto 1969-70	Ordinary Shares	1311	100	1.31	b	16.94	..	..

a ` 9.40 lakh as per Commercial Audit. The difference of ` 10.00 lakh is attributable to the fact that ` 5.00 lakh each advanced during 1976-77 and 1977-78 have been treated as loan by the company pending purchase of shares.

b Information has not been received from the State Government (June 2016).

c ` 1,75.82 lakh (one third value of Share Capital) has been transferred to Punjab Small Industries and Export Corporation Limited, Chandigarh on Account of amalgamation of the company with PSIEC as per notification issued by Government of India, Ministry of Law, Justice and Company Affairs, New Delhi vide no. 420 dated 10.07.1998. The balance amount of ` 4,93.63 lakh is yet to be written-off by State Government.

* Status of exact number of shares has not been provided by the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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	a	..	..	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	a	..	..	Under voluntary liquidation since 2 December 1956.
			Ordinary Shares	10000	10	1.00	a	..	..
			Deferred Shares	15000	10	1.50	a	..	..
						3.50	b	..	..
			Preference Shares	1371	10	0.14	a	..	..
			Ordinary Shares	3434*	10	0.44	a	..	..
						0.58		0.89	..	
6.	Shri Krishna Rajindra Mills Limited, Mysore	Ditto	Equity Shares	110*	50	0.10	a	..	..
7.	Mysore Paper Mills Limited, Bangalore	Ditto	Equity Shares	110*	10	0.04	a	..	..

a Information has not been received from the State Government (June 2016).

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

c 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 2016).

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

Section-1: Details of Investment upto 2015-16 - 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.	Bhagwanpura 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					20.00					
9.	Ballarpur Paper and Straw Board Mills Limited, Calcutta	1957-58	7% 2nd Preference Shares	6600	100	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			..	
	Total		Equity Shares	120000	10	12.00	a				
						20.00					
11	Bharat Steel Tubes Limited, (Ganaur), New Delhi	Upto 1964-65	9.3% Preference Shares	23985	100	23.99	18.00			..	
	Total	1975-76	Equity Shares	307900	10	30.78	11.04				
						54.77					
12.	Usha Forging and Stamping Limited, New Delhi	1964-65	9.3% Preference Shares	2707	100	2.71	10.60			..	
	Total	1964-65	Equity Shares	15800	10	1.58	a				
						4.29					
13.	Sikands Limited, New Delhi		9.5% Preference Equity Shares	3250	100	3.25	19.77			..	
	Total			4620	100	4.62	28.05				
						7.87					

a Information has not been received from the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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-contind.										
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	a	a	9.74	a	..	..	..
Total-Joint Stock Companies						1,39.50		17.83	..	
IV Co-operative Banks and Societies-										
1.	Primary Agriculture Co-operative Credit Societies (5083)	Upto 1998-99	Share Capital	a	a	2,19.25	a	0.51	..	5.82 lakh retired during the year.
2.	Punjab State Co-operative Agricultural Development Bank Limited, Chandigarh	Upto 2000-01	Share Capital	a	1000	41.00	0.72	2.06	..	..
3.	Central Co-operative Bank (15)	Upto 1998-99	Share Capital	a	a	12,79.88	a		..	0.40 lakh retired during the year.
Total						1,22,79.88		..	..
4.	Primary Agricultural Development Bank(44)	Upto 1995-96	Share Capital	a	a	91.93	a	..	..	..
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	a a	a a	20.10 30.00	a a		..	0.17 lakh retired during the year.
Total						50.10		..	..
a Information has not been received from the State Government (June 2016).										
b 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 2015-16 - 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	a	a	2.47	a	..	..	..
8.	Punjab State Co-operative Supply and Marketing Federation Limited, Chandigarh	Upto 2002-03	Ordinary Shares	a	a	13,31.56	72.84	..	..	..
9.	Co-operative Warehousing Marketing and Marketing - cum - Processing Societies (500)	Upto 1999-00	Ordinary Shares	a	a	11,18.63	a	..	..	3.12 lakh retired during the year.
10.	Co-operative Poultry Marketing Societies (19)	Upto 1977-78	Share Capital	a	a	1.98	a	..	..	..
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	a	..	..	..

a Information has not been received from the State Government (June 2016).

* Status of exact number of shares has not been provided by the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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	a	..	..	..
17.	Nakodar Co-operative Cotton Waste Spinning Mills Limited, Nakodar	Upto 1983-84	Share Capital	4004	500	20.02	a	..	..	..
18.	Punjab Co-operative Spinning Mills Federation Limited, Chandigarh	Upto 1995-96	Share Capital	64220*	1000	5,01.20	a	..	..	..
19.	The Bathinda Integrated Co-operative Ginning and Spinning Mills Limited, Bathinda	Upto 1991-92	Share Capital	a	100	13,27.50	a	..	..	..
20.	Milk Producers' Co-operative Societies (998) including Punjab State Milk Producers' Federation Limited, (MILKFED- Punjab)	Upto 1983-84	Share Capital	529467*	1000	14,33.40	Variable Percentage	..	..	11.11 lakh retired during the year.
21.	Bhogpur Co-operative Sugar Mills Limited, Bhogpur	Upto 1987-88 2015-16	Ordinary Shares Share Capital	125500*	100	1,24.50	73.00	a	..	..
	Total					57,17.13		..	..	..
22.	Morinda Co-operative Sugar Mills Limited, Morinda	Upto 1990-91	Ordinary Shares	1000	500	5.00	38.01	..	..	..
	Total		Ditto	139370	100	1,39.37	a	..	..	..
23.	Nawanshahar Co-operative Sugar Mills Limited, Nawanshahar	Upto 1992-93	Ordinary Shares	8500*	500	3,68.30	17.23	..	..	..
24.	Patiala Co-operative Sugar Mills, Rakhra	Upto 1990-91	Ordinary Shares	a	a	3,45.43	a	..	..	..
25.	Fazilka Co-operative Sugar Mills	Upto 1993-94	Ordinary Shares	74502	500	3,72.51	87.09	..	..	..
	Total		Ditto	48250	100	48.25	a	..	..	..
						4,20.76		..	..	..

a Information has not been received from the State Government (June 2016).

* Status of exact number of shares has not been provided by the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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)										
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	4,43.00	a	..	..	5.00 lakh retired during the year.
		1990-91	Ditto	1187	500	5.93	48.98	..	..	..
	Total					4,48.93	..	..	..	..
28.	Punjab Co-operative Sugar Mills Federation Limited.	Upto 1991-92	Ordinary Shares	12399	1000	1,23.99	4.03	..	..	..
		1992-93	Ditto	64390	100	64.39	100.00	..	..	..
	Total					1,88.38	..	..	..	..
29.	Nakodar Co-operative Sugar Mills, Nakodar	Upto 1992-93	Ordinary Shares	89600	a	11,43.10	83.97	..	..	..
30.	Jagraon Co-operative Sugar Mills, Jagraon	Upto 1990-91	Ordinary Shares	a	a	10,65.16	a	..	..	..
31.	Faridkot Co-operative Sugar Mills, Faridkot	Upto 1990-91	Ordinary Shares	a	a	11,31.88	a	..	..	..
32.	Ajnala Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares	a	a	10,99.38	a	..	..	..
33.	Budhladha Co-operative Sugar Mills Limited	Upto 1990-91	Ordinary Shares	a	a	10,61.70	a	..	..	..
34.	Gurdaspur Co-operative Sugar Mills Limited	Upto 1987-88	Ordinary Shares	a	a	1,23.00	a	..	..	..
35.	Zira Co-operative Sugar Mills Limited	1987-88	Ordinary Shares	a	a	1,23.00	a	..	..	..
36.	Dasuya Co-operative Sugar Mills Limited	1991-92	Ordinary Shares	a	a	1,92.47	a	..	..	..
37	Patran Co-operative Sugar Mills Limited	1991-92	Ordinary Shares	a	a	3,25.78	a	..	..	..

a Information has not been received from the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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	a	a	3,25.78	a	..	..	..
39.	Industrial Co-operative Federations and Societies (485)	1995-96	Ordinary Shares	a	a	1,85.89	a	..	..	..
40.	The Punjab State Handloom Weavers' Apex Co-operative Societies (WEAYCO)	Upto 1994-95 2003-04	Share Capital Share Capital	a a	a a	7,01.56 22.75	42.59 a	..	..	0.18 lakh retired during the year.
Total						<u>7,24.31</u>	..	..	..	..
41.	Co-operative Consumers' Stores (State Scheme) (16)	Upto 1990-91	Ordinary Shares	a	a	5.95	a	..	..	..
42.	Co-operative Consumers' Stores (35)	Upto 1987-88	Ordinary Shares	a	a	49.64	a	..	..	..
43.	Agriculture Co-operative Services Societies (16)	Upto 1990-91	Ordinary Shares	a	a	0.08	a	..	..	..
44.	Punjab State Federation of Consumers Co-operative Wholesale Societies Limited, Chandigarh (CONSTOFED)	Upto 1994-95	Ordinary Shares	25221*	500	1,16.02	a	..	..	..
45.	All India Wool Combers' Co-operative Society, Ludhiana	1962-63	Ordinary Shares	86	5000	4.30	a	..	..	..
46.	Co-operative Tube well Irrigation Societies (6)	1975-76	Ordinary Shares	a	a	0.58	a	..	..	0.40 lakh retired during the year.
47.	Co-operative Cold Stores (5)	Upto 1987-88	Ordinary Shares	a	a	6.10	a	..	..	..
48.	Women T/C Societies	1995-96	Ordinary Shares	a	a	0.64	a	..	..	..
49.	Punjab State Industrial Federation	1995-96	Ordinary Shares	a	a	2.00	a	..	..	..
50.	Punjab State Co-operative Development Federation (PUNCOFED)	Upto 1995-96	Share Capital	a	a	24.65	a	..	..	..

a Information has not been received from the State Government (June 2016).

* Status of exact number of shares has not been provided by the State Government (June 2016).

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

Section-1: Details of Investment upto 2015-16 - 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	a	a	20.00	a	0.39	..	..
Total-Co-operative Banks and Societies						3,92,37.79		2.96		
Total						40,64,55.69		1,45.79		

a Information has not been received from the State Government (June 2016).

b Number of entities shown in bracket against each concern has not been confirmed by the State Government (June 2016)

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

(ii) Investments shown in the concerns are subject to reconciliation with the investments shown under Statement No. 16.

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

Section-2: Major and Minor Head-wise details of investment during the year (1)

(` in lakh)

(1)	Differs by ` 21.26 lakh with investments as per Statement No. 16	
	The difference is analysed as under:-	
	Investments made out of Expenditure Heads (Revenue Account) shown in Statement No. 22	20.00
	Investments made from the balance in '8229 Development and Welfare Funds - Other Development and Welfare Funds' shown in Statement No. 22	1.26

Net Difference

21.26

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 2016 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)	2,50,00.00*	1,72,43.35	..	18.00	..	..	1,72,25.35	1.00	1.00	..
(ii)	20,00.00	28,65.64	..	..	12.50	..	28,53.14	..	..	..
(iii)	6,10,59.50	6,10,59.50	..	1,49.00	..	..	6,09,10.50	26,63.00	..	..
(iv)	..	62,37.11	8,50.00	5,57.02	..	..	65,30.09	..	..	..
Total - State Financial Corporations	8,80,59.50	8,74,05.60	8,50.00	7,24.02	12.50	..	8,75,19.08	26,64.00	1.00	..
Total - Banks and Financial Institutions	8,80,59.50	8,74,05.60	8,50.00	7,24.02	12.50	..	8,75,19.08	26,64.00	1.00	..
2 Cash Credit Facility -										
Others -										
(i)	41,80.30	53,64,67.06	7,27.41	7,51,73.39	..	..	46,20,21.08	74.37	14.55	..
(ii)	..	65,88,77.00	..	8,64,93.00	..	..	57,23,84.00	..	..	..
(iii)	..	1,13,12,31.00	9,43.00	16,83,34.00	..	..	96,38,40.00	..	..	..
(iv)	99,52,57.00	99,52,57.00	..	18,78,25.00	..	..	80,74,32.00	..	..	..
Total - Others	99,94,37.30	3,32,18,32.06	16,70.41	51,78,25.39	..	..	2,80,56,77.08	74.37	14.55	..
Total - Cash Credit Facility	99,94,37.30	3,32,18,32.06	16,70.41	51,78,25.39	..	..	2,80,56,77.08	74.37	14.55	..

* Revolving Guarantee

(a) Partial information given by the State Government.

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)	Punjab State Power Corporation Limited	60,92,50.00	1,40,32,86.00	58,48,28.00	1,13,00,00.00	..	85,81,14.00	1,33,42.00	1,32,00.00*	..
(ii)	Punjab State Transmission Corporation Limited	5,00,00.00	5,36,75.00	3,50,00.00	59,89.00	..	8,26,86.00	10,00.00	10,00.00	..
	Total - Power	65,92,50.00	1,45,69,61.00	61,98,28.00	1,13,59,89.00	..	94,08,00.00	1,43,42.00	1,42,00.00	..
b	Co-operatives -									
(i)	The Punjab State Co-operative Agricultural Development Bank Limited (Long Term)	1,10,16,50.00	21,63,15.00	5,32,00.00	4,17,36.00	..	22,77,79.00	..	..	..
(ii)	Punjab State Co-operative Supply and Marketing Federation Limited	..	1,11,97,97.00	..	18,75,45.00	..	93,22,52.00	..	..	..
(iii)	Punjab State Co-operative Milk Producers Federation Limited (I)	..	12,49.40	..	..	..	12,49.40	..	..	..
	Total - Co-operatives	1,10,16,50.00	1,33,73,61.40	5,32,00.00	22,92,81.00	..	1,16,12,80.40	..	..	..
c	Others -									
(i)	Punjab Rural Development Board	12,00,00.00	7,01,50.00	2,82,00.00	2,39,20.00	..	7,44,30.00	..	..	..
(ii)	Punjab Mandi Board	5,32,00.00	2,90,00.00	48,00.00	1,00,00.00	..	2,38,00.00	..	..	..
(iii)	Punjab Khadi and Village Industries Board	..	9,57.00	..	..	..	9,57.00	..	..	..
(iv)	Punjab Infrastructure Development Board	..	15,49,95.62	25,00,00.00	..	..	40,49,95.62	..	..	..
(v)	Punjab Urban Planning and Development Authority (6)	..	17,05,27.00	..	3,36,76.00	..	13,68,51.00	..	..	..

(a) Partial information given by the State Government.

* Represents Notional Adjustment.

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 - conold.									
c	Others - conold.									
(vi)	Punjab State Forest Development Corporation Limited	..	13,21.00	..	1,43.00	..	11,78.00	..	..	..
(vii)	Punjab Municipal Infrastructure Development Company (2)	8,50,00.00	4,45,59.00	..	99,28.00	..	3,46,31.00	20,50.00	..	..
(viii)	Punjab Water Supply and Sewerage Board	..	4,53.50	..	1,29.60	..	3,23.90	6,79.34	..	..
(ix)	Punjab Agro Industries Corporation Limited	..	27,12.69	..	..	..	27,12.69	54.25	..	..
	Total - Others	25,82,00.00	47,46,75.81	28,30,00.00	7,77,96.60	..	67,98,79.21	27,83.59	..	..
	Total - Working Capital to Companies, Corporations and Co-operative Societies and Banks	2,01,91,00.00	3,26,89,98.21	95,60,28.00	1,44,30,66.60	..	2,78,19,59.61	1,71,25.59	1,42,00.00	..
	Total	3,10,65,96.80	6,67,82,35.87	95,85,48.41	1,96,16,16.01	12.50	5,67,51,55.77	1,98,63.96	1,42,15.55	..

Source : State Government. However, Outstanding Guarantees at the beginning of the year differ from the Outstanding Guarantees at the end of the previous year. Reasons for difference in the figures were called for, reply of which was awaited (28 September 2016).

(a) Partial information given by 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 2015-16.

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 ` 1,42,15.55 lakh.

2 Details of Guarantees invoked:

Guarantee of ₹ 12.50 lakh pertaining to Punjab Scheduled Castes Land Development and Finance Corporation has been invoked and discharged during the year.

21. DETAILED STATEMENT ON CONTINGENCY FUND AND PUBLIC ACCOUNT TRANSACTIONS

Head of Account	Balance on 1 April 2015	Receipts	Disbursements	Balance on 31 March 2016	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. 1,76,44,77.45	33,54,92.57 a	22,95,00.41	Cr. 1,87,04,69.61	(+10,59,92.16	(+6.01
102 Contributory Provident Fund	Cr. 1,23,93.92	20,51.01 b	3,94.15	Cr. 1,40,50.78	(+16,56.86	(+13.37
104 All India Services Provident Fund	Cr. 32,00.83	5,91.14 c	4,42.67	Cr. 33,49.30	(-)1,48.47	(+4.64
Total - 01	Cr. 1,78,00,72.20	33,81,34.72	23,03,37.23	Cr. 1,88,78,69.69	(+10,77,97.49	(+6.06
Total (8009)	Cr. 1,78,00,72.20	33,81,34.72	23,03,37.23	Cr. 1,88,78,69.69	(+10,77,97.49	(+6.06
Total (b) State Provident Funds	Cr. 1,78,00,72.20	33,81,34.72	23,03,37.23	Cr. 1,88,78,69.69	(+10,77,97.49	(+6.06
(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. 4,60,95.18	59,25.12 d	28,27.64	Cr. 4,91,92.66	(+30,97.48	(+6.72
Total (8011)	Cr. 4,61,17.88	59,25.12	28,27.64	Cr. 4,92,15.36	(+30,97.48	(+6.72
Total (c) Other Accounts	Cr. 4,61,17.88	59,25.12	28,27.64	Cr. 4,92,15.36	(+30,97.48	(+6.72
Total - I. Small Savings, Provident Funds, etc.	Cr. 1,82,61,90.08	34,40,59.84	23,31,64.87	Cr. 1,93,70,85.05	(+11,08,94.97	(+6.07
a Includes ` 15,34,62.61 lakh on account of book adjustment representing Interest on General Provident Funds in respect of Group 'C' and 'D' Government Employees.						
b Includes ` 11,00.67 lakh on account of book adjustment representing Interest on Contributory Provident Fund.						
c Includes ` 2,75.72 lakh on account of book adjustment representing Interest on All India Services Provident Fund.						
d Includes ` 44,51.93 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 2015	Receipts	Disbursements	Balance on 31 March 2016	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. 96,54.87	5,53.61 a	..	Cr. 1,02,08.48	(+),5,53.61	(+),5.73
104 Depreciation Reserve Funds-Government Non-Commercial Departments and Undertakings	Cr. 17,37.60	1,14.82 b	..	Cr. 18,52.42	(+),1,14.82	(+),6.61
Total (8115)	Cr. 1,13,92.47	6,68.43	..	Cr. 1,20,60.90	(+),6,68.43	(+),5.87
8121 General and Other Reserve Funds -						
101 General and Other Reserve Funds of Government Commercial Departments/Undertakings	Cr. 78.35	3,98.89	3,98.89	Cr. 78.35	..	..
122 State Disaster Response Fund	Cr. 41,13,61.28	5,79,47.41 c d	7,11,61.95 e	Cr. 39,81,46.74	(-),1,32,14.54	(-),3.21
126 State Disaster Response Fund - Investment Account	..	..	4,00,00.00	Dr. 4,00,00.00	(+),4,00,00.00	(+),100.00
Total(8121)	Cr. 41,14,39.63	5,83,46.30	7,15,60.84	Cr. 39,82,25.09	(-),1,32,14.54	(-),3.21
Total (a) Reserve Funds bearing Interest	Cr. 42,28,32.10	5,90,14.73	7,15,60.84	Cr. 41,02,85.99	(-),1,25,46.11	(-),2.97
Investment	..	..	4,00,00.00	Dr. 4,00,00.00	(+),4,00,00.00	(+),100.00
Investment	..	..	4,00,00.00	Dr. 4,00,00.00	(+),4,00,00.00	(+),100.00

a Includes ` 5,30.11 lakh on account of book adjustment of Interest on Depreciation Reserve Funds.

b Includes ` 98.74 lakh adjustment on account of Interest charges of Depreciation Reserve Funds.

c Includes ` 3,83,47.12 lakh on account of book adjustment representing Interest on State Disaster Response Fund.

d Includes ` 1,95,00.00 lakh on account of book adjustment as contribution towards State Disaster Response Fund and ` 1,00.29 lakh as cash refunds.

e 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 1 April 2015	Receipts	Disbursements	Balance on 31 March 2016	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
J. Reserve Funds - conold.						
(b) Reserve Funds not bearing Interest -						
8229 Development and Welfare Funds -						
103 Development Funds for Agricultural Purposes	Cr. 4.26	..	..	Cr. 4.26	..	..
106 Industrial Development Funds	Cr. 6,15.33	..	..	Cr. 6,15.33	..	..
200 Other Development and Welfare Funds	Cr. 2,30.35	..	..	Cr. 2,30.35	..	..
Investment	Dr. 67.88	..	..	Dr. 67.88	..	..
Total(8229)	Cr. 8,49.94	..	..	Cr. 8,49.94	..	..
Investment Dr.	67.88	..	..	Dr. 67.88	..	..
8235 General and other Reserve Funds -						
110 Food Grains-Reserve Fund	Cr. 39.75	..	..	Cr. 39.75	..	..
Total (8235)	Cr. 39.75	..	..	Cr. 39.75	..	..
Total(b) Reserve Funds not bearing Interest	Cr. 8,89.69	..	..	Cr. 8,89.69	..	..
Investment Dr.	67.88	..	..	Dr. 67.88	..	..
Total J. Reserve Funds	Cr. 42,37,21.79	5,90,14.73	7,15,60.84	Cr. 41,11,75.68	(-)1,25,46.11	(-2.96)
Investment Dr.	67.88	..	4,00,00.00	Dr. 4,00,67.88	(+)4,00,00.00	(+)58927.52
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	..	..

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

Head of Account	Balance on 1 April 2015	Receipts	Disbursements	Balance on 31 March 2016	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 bearing Interest - conold.

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.	3,64,27.76	4,07,87.12 a	Cr.	2,59,45.97	(-)1,04,81.79
120 Miscellaneous Deposits	Cr.	3,15,96.37	9,58,88.11	Cr.	3,69,38.48	(+)53,42.11
Total (8342)	Cr.	8,25,24.13	13,66,75.23	Cr.	7,73,84.45	(-)51,39.68
Total (a) Deposits bearing Interest	Cr.	8,25,39.55	13,66,75.23	Cr.	7,73,99.87	(-)51,39.68

(b) Deposits not bearing Interest -

8443 Civil Deposits -

101 Revenue Deposits	Cr.	1,13,85.58	46,98.08 b	Cr.	1,04,87.58	(-)8,98.00
103 Security Deposits	Cr.	11,80.96	42.31 c	Cr.	12,23.27	(+)42.31
104 Civil Courts' Deposits	Cr.	3,69,36.77	6,26,16.49 d	Cr.	5,05,86.90	(+)1,36,50.13
105 Criminal Courts' Deposits	Cr.	1,03.92	1,17.48 e	Cr.	1,01.53	(-)2.39
106 Personal Deposits	Cr.	64,39.55	1,46,51.78 f	Cr.	34,85.35	(-)29,54.20
108 Public Works Deposits	Cr.	11,64,10.14	34,42,61.94	Cr.	12,14,36.07	(+)50,25.93

a Represents ` 3,89,38.78 lakh as Employees Contribution and ` 18,48.34 lakh as interest paid by the State Government.

b Excludes ` 30,34.92 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

c Excludes ` 3,23.67 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

d Excludes ` 43,85.80 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

e Excludes ` 4.90 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.

f Excludes ` 84.66 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 2015	Receipts	Disbursements	Balance on 31 March 2016	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 -						
110 Deposits of Police Funds	Cr. 23.40	44.51 a	..	Cr. 67.91	(+)44.51	(+)190.21
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. 1,87.21	10.33 b	2.60	Cr. 1,94.94	(-)7.73	(+)4.13
117 Deposits for work done for Public bodies or private individuals	Cr. 32.18	..	..	Cr. 32.18	..	..
121 Deposits in connection with Elections	Cr. 11,06.35	11,85.45 c	..	Cr. 22,91.80	(+)11,85.45	(+)107.15
123 Deposits of Educational Institutions	Cr. 28,23.28	2,97.12	5,28.25	Cr. 25,92.15	(-)2,31.13	(-)8.19
800 Other Deposits	Cr. 97,78.07	13.21 d	..	Cr. 97,91.28	(+)13.21	(+)0.14
Total (8443)	Cr. 20,28,95.36	42,79,38.70	41,20,55.15	Cr. 21,87,78.91	(+)1,58,83.55	(+)7.83
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. 3,35.67	3.55	1.50	Cr. 3,37.72	(-)2.05	(+)0.61
110 Education Funds	Cr. 4.54	..	..	Cr. 4.54	..	..
120 Other Funds	Cr. 52.84	..	..	Cr. 52.84	..	..
Total (8448)	Cr. 4,00.38	3.55	1.50	Cr. 4,02.43	(+)2.05	(+)0.51
a Excludes ` 0.43 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.						
b Excludes ` 37.26 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.						
c Excludes ` 34.08 lakh on account of book adjustment representing Lapsed/Unclaimed Deposits.						
d Excludes ` 2,03.53 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 2015	Receipts	Disbursements	Balance on 31 March 2016	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - contd.						
K. Deposits and Advances - conclud.						
(b) Deposits not bearing Interest - conclud.						
8449 Other Deposits -						
103 Subventions from Central Road Fund	Cr. 1,90,36.57	47,53.00	40,63.39	Cr. 1,97,26.18	(+),6,89.61	(+),3.62
120 Miscellaneous Deposits	Cr. 3.09	..	..	Cr. 3.09	..	..
Total (8449)	Cr. 1,90,39.66	47,53.00	40,63.39	Cr. 1,97,29.27	(+),6,89.61	(+),3.62
Total (b) Deposits not bearing Interest	Cr. 22,23,35.40	43,26,95.25	41,61,20.04	Cr. 23,89,10.61	(+),1,65,75.21	(+),7.46
(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. 30,48,32.48	56,93,70.48	55,79,34.95	Cr. 31,62,68.01	(+),1,14,35.53	(+),3.75
L. Suspense and Miscellaneous -						
(b) Suspense -						
8658 Suspense Accounts -						
101 Pay and Accounts Office Suspense	Dr. 19,40.24	26,89.14	36,25.47	Dr. 28,76.57	(+),9,36.33	(+),48.26
102 Suspense Account(Civil)	Cr. 31.63	1,38.20	1,91.77	Dr. 21.94	(-),53.57	(-),169.36
109 Reserve Bank Suspense-Headquarters	Cr. 2.22	-3.78	6.81	Dr. 8.37	(-),10.59	(-),477.03
110 Reserve Bank Suspense-Central Accounts Office	Dr. 56,15.78	1,41,37.37	1,22,55.58	Dr. 37,33.99	(-),18,81.79	(-),33.51
112 Tax Deducted at Source (TDS) Suspense	Cr. 29,27.25	7,00,62.97	7,04,34.44	Cr. 25,55.78	(-),3,71.47	(-),12.69
123 All India Service Officers' Group Insurance Scheme	Cr. 17.36	3.62	4.85	Cr. 16.13	(-),1.23	(-),7.09
Total (8658)	Dr. 45,77.56	8,70,27.52	8,65,18.92	Dr. 40,68.96	(-),5,08.60	(-),11.11
Total (b) Suspense	Dr. 45,77.56	8,70,27.52	8,65,18.92	Dr. 40,68.96	(-),5,08.60	(-),11.11

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

Head of Account	Balance on 1 April 2015	Receipts	Disbursements	Balance on 31 March 2016	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(` in lakh)						
Part III - Public Account - contd.						
L. Suspense and Miscellaneous - conold.						
(c) Other Accounts -						
8670 Cheques and Bills -						
103 Departmental Cheques	..	52,06.27	52,06.27	..	..	..
104 Treasury Cheques	..	4,38,01,07.21	4,38,01,07.21	..	..	..
Total (8670)	..	4,38,53,13.48	4,38,53,13.48	..	..	..
8671 Departmental Balances -						
101 Civil	Dr. 5,75,33.83	8,00,83.20	8,36,72.45	Dr. 6,11,23.08	(+)35,89.25	(+)6.24
Total (8671)	Dr. 5,75,33.83	8,00,83.20	8,36,72.45	Dr. 6,11,23.08	(+)35,89.25	(+)6.24
8672 Permanent Cash Imprest -						
101 Civil	Dr. 23.36	..	..	Dr. 23.36	..	..
Total (8672)	Dr. 23.36	..	..	Dr. 23.36	..	..
8673 Cash Balance Investment Account -						
101 Cash Balance Investment Account	Dr. 3,50,34.55	1,06,64,96.00	1,55,53,04.12	Dr. 52,38,42.67	(+)48,88,08.12	(+)1395.22
Total (8673)	Dr. 3,50,34.55	1,06,64,96.00	1,55,53,04.12	Dr. 52,38,42.67	(+)48,88,08.12	(+)1395.22
Total (c) Other Accounts	Dr. 9,25,91.74	5,53,18,92.68	6,02,42,90.05	Dr. 58,49,89.11	(+)49,23,97.37	(+)531.79
(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. 9,72,35.11	5,61,89,20.20	6,11,08,08.97	Dr. 58,91,23.88	(+)49,18,88.77	(+)505.88

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

Head of Account	Balance on 1 April 2015	Receipts	Disbursements	Balance on 31 March 2016	Increase(+)/ Decrease (-)	Percentage Increase (+)/ Decrease (-)
1	2	3	4	5	6	7
(₹ in lakh)						
Part III - Public Account - conold.						
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. 5,18.62	74,66.33	71,72.30	Dr. 2,24.59	(-),94.03	(-),56.69
103 Forest Remittances	Cr. 2,80.85	29,68.60	31,76.24	Cr. 73.21	(-),2,07.64	(-),73.93
Total (8782)	Dr. 2,37.77	1,04,34.93	1,03,48.54	Dr. 1,51.38	(-),86.39	(-),36.33
Total (a) Money Orders and Other Remittances	Dr. 2,37.77	1,04,34.93	1,03,48.54	Dr. 1,51.38	(-),86.39	(-),36.33
(b) Inter-Government Adjustment Accounts -						
8793 Inter-State Suspense Account -						
114 Accountant General (A&E), Rajasthan	Dr. 1,83.97	..	-1,83.97	..	(-),1,83.97	(-),100.00
Total (8793)	Dr. 1,83.97	..	-1,83.97	..	(-),1,83.97	(-),100.00
Total (b) Inter-Government Adjustment Accounts	Dr. 1,83.97	..	-1,83.97	..	(-),1,83.97	(-),100.00
Total - M. Remittances	Dr. 4,21.74	1,04,34.93	1,01,64.57	Dr. 1,51.38	(-),2,70.36	(-),64.11
Total - Part III- Public Account Receipts/ Disbursements	Cr. 2,45,70,87.50	6,60,18,00.18	6,98,36,34.20	Cr. 2,07,52,53.48	(-),38,18,34.02	(-),15.54
Investment	Dr. 67.88	..	4,00,00.00	Dr. 4,00,67.88	(+),4,00,00.00	(+),58927.52
Total - Parts II and III Receipts/Disbursements	Cr. 2,45,95,87.50	6,60,18,00.18	6,98,36,34.20	Cr. 2,07,77,53.48	(-),38,18,34.02	(-),15.52
Investment	Dr. 67.88	..	4,00,00.00	Dr. 4,00,67.88	(+),4,00,00.00	(+),58927.52
N. Cash Balance						
8999 Cash Balance -						
102 Deposits with Reserve Bank	Cr. 10,64,35.64	6,61,24,55.67	6,09,23,71.22	Cr. 62,65,20.09	(+),52,00,84.45	(+),4,88.64
Total- (8999)	Cr. 10,64,35.64	6,61,24,55.67	6,09,23,71.22	Cr. 62,65,20.09	(+),52,00,84.45	(+),4,88.64
Total	Cr. 2,56,60,23.14	13,21,42,55.85	13,07,60,05.42	Cr. 2,70,42,73.57	(+),13,82,50.43	(+),5.39
Investment	Dr. 67.88	..	4,00,00.00	Dr. 4,00,67.88	(+),4,00,00.00	(+),58927.52

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 2016		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	3,66.78	..	Work done by Public Works Divisions on behalf of Central Government.	2015-16	On settlement, Cash Balance will increase.
	(ii) Central Pension Accounting Office, New Delhi	26,31.07	..	Pension payments made to Central Government Civil Pensioners.	2015-16	On settlement, Cash Balance will increase.
	(iii) Accountant General, Punjab	..	1,04.18	Transactions on behalf of Central Government.	2015-16	On settlement, Cash Balance will decrease.
	(iv) Ministry of Home Affairs, New Delhi	..	0.17	Transactions on behalf of Central Government.	2015-16	On settlement, Cash Balance will decrease.
	(v) Ministry of External Affairs, New Delhi	..	11.44	Transactions on behalf of Central Government.	2015-16	On settlement, Cash Balance will decrease.
	(vi) Ministry of Revenue and Banking, New Delhi	..	1.30	Transactions on behalf of Central Government.	2015-16	On settlement, Cash Balance will decrease.
	(vii) Food and Supplies	0.06	4.25			
	Total - 101	29,97.91	1,21.34			
	102 Suspense Account (Civil)-					
	(i) Account with Railways	..	0.17	Transactions on behalf of Railways.	2015-16	On settlement, Cash Balance will decrease.
	(ii) Account with Defence	..	0.08	Transactions on behalf of Defence Authorities.	2015-16	On settlement, Cash Balance will decrease.
	(iii) Account with Accountant General - A.G., (UT), Chandigarh	22.19	..	Transactions on behalf of U.T., Chandigarh.	2015-16	On settlement, Cash Balance will increase.
	Total - 102	22.19	0.25			
	109 Reserve Bank Suspense - Headquarters	8.37	..	Transactions in respect of Inward and Outward claims to be settled with Ministries/Departments.	2015-16	On settlement, Cash Balance will decrease.
	110 Reserve Bank Suspense - Central Accounting Office	37,33.99	..	Unadjusted advices received from Reserve Bank of India for want of complete classifications.	2015-16	No Impact on cash balance.

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 2016		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)							
8658	Suspense Accounts-								
112	Tax Deducted at Source (TDS) Suspense	..	25,55.78	Income Tax Deducted at Source to be payable to CBDT.	2015-16	On settlement, Cash Balance will decrease.			
123	All India Service Officer's Group Insurance Scheme	..	16.13	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.			
2	8782 Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer -								
	102 Public Works Remittances -								
	(i) Remittances into treasuries	82.69	..	Outstanding debits due to non-receipt of credits through treasury accounts against cash remitted into treasury by Public Works Divisions.	Prior to 2005-06	No impact on Cash Balance.			
	(ii) Other Remittances	1,41.91	..	Non adjustment of transactions by Public Works Divisions.	2009-10	No impact on Cash Balance.			
	Total - 102	2,24.60	..						
	103 Forest Remittances -								
	(i) Remittances into treasuries	-8.35	..	Difference between amount of receipt taken in account by Divisional authorities and acknowledged by treasuries.	2006-07	No impact on Cash Balance.			
	(ii) Forest Cheques	..	64.87	Uncashed cheques issued by Forest Divisions.	2006-07	No impact on Cash Balance.			
	Total - 103	-8.35	64.87						

22. DETAILED STATEMENT ON INVESTMENTS OF EARMARKED BALANCES

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2016			Balance as on 1 April 2015		
	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	1,02,08.48	..	1,02,08.48	96,54.87	..	96,54.87
104 Depreciation Reserve Funds - Government Non-Commercial Departments and Undertakings	18,52.42	..	18,52.42	17,37.60	..	17,37.60
Total (8115)	1,20,60.90	..	1,20,60.90	1,13,92.47	..	1,13,92.47
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	39,81,46.74	..	39,81,46.74	41,13,61.28	..	41,13,61.28
126 State Disaster Response Fund - Investment Account	..	4,00,00.00	4,00,00.00	..	..	..
Total (8121)	39,82,25.09	4,00,00.00	35,82,25.09	41,14,39.63	..	41,14,39.63
Total (a) Reserve Funds bearing Interest	41,02,85.99	4,00,00.00	37,02,85.99	42,28,32.10	..	42,28,32.10
(b) Reserve Funds not bearing Interest-						
8229 Development and Welfare Funds-						
103 Development Funds for Agricultural Purposes- State Agricultural Credit Relief and Guarantee Fund	4.26	..	4.26	4.26	..	4.26
106 Industrial Development Funds- Industrial Loan Fund	6,15.33	..	6,15.33	6,15.33	..	6,15.33
200 Other Development and Welfare Funds-						
(i) Fund for Development Schemes	..	67.88	67.88	..	67.88	67.88
(ii) Fund for Village Reconstruction and Harijans Uplift	1,62.47	..	1,62.47	1,62.47	..	1,62.47
Total (200)	1,62.47	67.88	2,30.35	1,62.47	67.88	2,30.35
Total (8229)	7,82.06	67.88	8,49.94	7,82.06	67.88	8,49.94

22. DETAILED STATEMENT ON INVESTMENTS OF EARMARKED BALANCES - conclud.

Name of Reserve Fund or Deposit Account	Balance as on 31 March 2016			Balance as on 1 April 2015		
	Cash	Investment	Total	Cash	Investment	Total
	1	2	3	4	5	6	7
(in lakh)						
J. Reserve Funds- conclud.						
(b) Reserve Funds not bearing Interest- conclud.						
8235 General and other Reserve Funds-						
110 Food Grains Reserve Fund	39.75	..	39.75	39.75	..	39.75
Total (8235)	39.75	..	39.75	39.75	..	39.75
Total (b) Reserve Funds not bearing Interest	8,89.69	67.88	8,21.81	8,21.81	67.88	8,89.69
Total - J. Reserve Funds	41,11,75.68	4,00,67.88	37,11,07.80	42,36,53.91	67.88	42,37,21.79

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 2015-16 (page no. 22 of Statement No.6 in Volume-I).

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY

Department	Head of Account	2015-16			2014-15			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
(` in lakh)									
	Expenditure Heads (Revenue Account)								
A.	General Services-								
(a)	Organs of State								
Legislature	2011 Parliament/State/Union Territory Legislatures	24,32.00	..	..	24,32.00	20,29.37	..	..	20,29.37
Governor Secretariat	2012 President, Vice-President/ Governor, Administrator of Union Territories	5,18.43	..	..	5,18.43	5,43.56	..	..	5,43.56
General Administration	2013 Council of Ministers	13,44.48	..	..	13,44.48	12,54.83	..	..	12,54.83
Punjab and Haryana High Court	2014 Administration of Justice	4,22,18.31	..	..	4,22,18.31	3,81,50.22	..	..	3,81,50.22
Election	2015 Elections	14,85.14	..	..	14,85.14	14,74.35	..	..	14,74.35
	Total (a) Organs of State	4,79,98.36	..	..	4,79,98.36	4,34,52.33	..	..	4,34,52.33
	(b) Fiscal Services								
	(ii) Collection of Taxes on Property and Capital Transactions-								
Revenue	2029 Land Revenue	2,06,93.44	..	..	2,06,93.44	2,08,80.83	..	..	2,08,80.83
	Total (ii) Collection of Taxes on Property and Capital Transactions	2,06,93.44	..	..	2,06,93.44	2,08,80.83	..	..	2,08,80.83
	(iii) Collection of Taxes on Commodities and Services-								
Excise and Taxation	2039 State Excise	31,09.51	..	..	31,09.51	31,33.59	..	..	31,33.59
	2040 Taxes on Sales, Trade etc.	1,08,82.27	..	..	1,08,82.27	1,02,94.42	..	..	1,02,94.42
State Transport	2041 Taxes on Vehicles	16,59.54	..	..	16,59.54	15,69.36	..	..	15,69.36

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16				2014-15			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
		(` in lakh)							
	A. General Services - contd.								
	(b) Fiscal Services - concld.								
	(iii) Collection of Taxes on Commodities and Services - concld.								
Chief Electrical Inspector	2045 Other Taxes and Duties on Commodities and Services	3,89.32	..	..	3,89.32	3,89.60	..	..	3,89.60
	Total (iii) Collection of Taxes on Commodities and Services	1,60,40.64	..	..	1,60,40.64	1,53,86.97	..	..	1,53,86.97
	(iv) Other Fiscal Services-								
Finance	2047 Other Fiscal Services	1,53.14	..	..	1,53.14	1,40.57	..	..	1,40.57
	Total (iv) Other Fiscal Services	1,53.14	..	..	1,53.14	1,40.57	..	..	1,40.57
	Total (b) Fiscal Services	3,68,87.22	..	..	3,68,87.22	3,64,08.37	..	..	3,64,08.37
	(d) Administrative Services								
General Administration	2051 Public Service Commission	6,61.73	..	..	6,61.73	6,29.96	..	..	6,29.96
	2052 Secretariat - General Services	1,26,77.60	..	..	1,26,77.60	1,20,53.70	..	..	1,20,53.70
Information and Technology	2052 Secretariat - General Services	1,38.94	..	..	1,38.94	1,30.12	..	..	1,30.12
Revenue	2052 Secretariat - General Services	22.31	..	..	22.31	23.07	..	..	23.07
Home	2053 District Administration	2,25,23.92	..	..	2,25,23.92	2,06,18.42	..	..	2,06,18.42
Treasury and Accounts	2054 Treasury and Accounts Administration	48,76.50	..	..	48,76.50	48,16.73	..	..	48,16.73
Police	2055 Police	42,30,14.99	..	..	42,30,14.99	39,50,19.20	..	..	39,50,19.20
Jail	2056 Jails	1,16,85.95	..	..	1,16,85.95	1,15,11.69	..	..	1,15,11.69
Industries	2057 Supplies and Disposals	2,25.49	..	..	2,25.49	2,28.08	..	..	2,28.08

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16			2014-15			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
					(` in lakh)				
	A. General Services - conclud.								
	(d) Administrative Services - conclud.								
Printing and Stationery	2058 Stationery and Printing	20.82.75	..	..	20.82.75	21,15.59	..	..	21,15.59
Public Works	2059 Public Works	3,28,80.93	..	..	3,28,80.93	3,25,74.39	..	..	3,25,74.39
General Administration	2070 Other Administrative Services	9.02.56	..	..	9.02.56	8,79.07	..	..	8,79.07
Home	2070 Other Administrative Services	66,15.50	..	..	66,15.50	63,74.45	..	..	63,74.45
Hospitality	2070 Other Administrative Services	4,62.10	..	..	4,62.10	4,74.73	..	..	4,74.73
	Total (d) Administrative Services	51,87,71.27	..	..	51,87,71.27	48,74,49.20	..	..	48,74,49.20
	(e) Pensions and Miscellaneous General Services								
General Administration	2075 Miscellaneous General Services	2,65.96	..	..	2,65.96	2,77.33	..	..	2,77.33
	Total (e) Pensions and Miscellaneous General Services	2,65.96	..	..	2,65.96	2,77.33	..	..	2,77.33
	Total-A. General Services	60,39,22.81	..	..	60,39,22.81	56,75,87.23	..	..	56,75,87.23
	B. Social Services-								
	(a) Education, Sports, Art and Culture								
Education	2202 General Education	59,79,79.00	18,11.60	..	59,97,90.60	54,19,58.43	16,48.76	..	54,36,07.19
Technical Education	2203 Technical Education	74,63.44	8,73.70	..	83,37.14	73,31.21	7,78.45	..	81,09.66
Sports	2204 Sports and Youth Services	32,09.67	1,01.38	..	33,11.05	31,32.39	30.66	17.67	31,80.72
Tourism, Cultural Affairs, Archaeology and Museum	2205 Art and Culture	12,49.00	..	..	12,49.00	12,73.43	..	..	12,73.43

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16			2014-15			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
					(` in lakh)				
	B. Social Services - contd.								
	(a) Education, Sports, Art and Culture - conold.								
	Total (a) Education, Sports, Art and Culture	60,99,01.11	27,86.58	..	61,26,87.79	55,36,95.46	24,57.87	17.67	55,61,71.00
	(b) Health and Family Welfare								
	2210 Medical and Public Health	15,47,14.89	4,86.10	..	15,52,00.99	15,18,77.76	3,02.29	..	15,21,80.05
Health and Family Welfare	2211 Family Welfare	33,63.49	1,62,87.12	..	1,96,50.61	35,99.68	1,58,14.36	..	1,94,14.04
	Total (b) Health and Family Welfare	15,80,78.38	1,67,73.22	..	17,48,51.60	15,54,77.44	1,61,16.65	..	17,15,94.09
	(c) Water Supply, Sanitation, Housing and Urban Development								
Water Supply and Sanitation	2215 Water Supply and Sanitation	3,42,50.26	..	..	3,42,50.26	3,28,83.04	..	..	3,28,83.04
Urban Development	2217 Urban Development	26,68.13	..	..	26,68.13	24,72.68	..	..	24,72.68
	Total (c) Water Supply, Sanitation, Housing and Urban Development	3,69,18.39	..	..	3,69,18.39	3,53,55.72	..	..	3,53,55.72
	(d) Information and Broadcasting								
Information and Public Relations	2220 Information and Publicity	19,31.16	..	..	19,31.16	18,85.53	..	..	18,85.53
	Total (d) Information and Broadcasting	19,31.16	..	..	19,31.16	18,85.53	..	..	18,85.53

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16				2014-15			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
					(` in lakh)				
	B. Social Services - concld.								
	(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities - concld.								
Social Welfare	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	24,07.22	2,45.28	..	26,52.50	22,13.12	..	..	22,13.12
	Total (e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	24,07.22	2,45.28	..	26,52.50	22,13.12	..	..	22,13.12
	(f) Labour and Labour Welfare								
Labour and Employment	2230 Labour and Employment	1,51,33.20	35.69	..	1,51,68.89	1,41,51.11	13.33	46.61	1,42,11.05
	Total (f) Labour and Labour Welfare	1,51,33.20	35.69	..	1,51,68.89	1,41,51.11	13.33	46.61	1,42,11.05
	(g) Social Welfare and Nutrition								
General Administration	2235 Social Security and Welfare	8,36.69	..	..	8,36.69	8,24.14	..	..	8,24.14
Home	2235 Social Security and Welfare	45.98	..	..	45.98	63.77	..	..	63.77
Sainik Welfare	2235 Social Security and Welfare	8,18.64	..	..	8,18.64	7,29.40	..	..	7,29.40
Social Welfare	2235 Social Security and Welfare	1,12,93.84	2,04,38.64	..	3,17,32.48	1,12,57.49	2,00,51.45	..	3,13,08.94
	Total (g) Social Welfare and Nutrition	1,29,95.15	2,04,38.64	..	3,34,33.79	1,28,74.80	2,00,51.45	..	3,29,26.25
	(h) Others								
Charitable Endowments	2250 Other Social Services	50.89	..	..	50.89	45.33	..	..	45.33
Social Welfare	2251 Secretariat - Social Services	17,75.27	..	..	17,75.27	17,60.47	..	..	17,60.47
	Total (h) Others	18,26.16	..	..	18,26.16	18,05.80	..	..	18,05.80
	Total-B. Social Services	83,91,90.77	4,02,79.51	..	87,94,70.28	77,74,58.98	3,86,39.30	64.28	81,61,62.56

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16			2014-15			Total	CS/CP Schemes	Total
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes			
1	2	3	4	5	6	7	8	9	10	
										(` in lakh)
	C. Economic Services-									
	(a) Agriculture and Allied Activities									
Agriculture	2401 Crop Husbandry	1,56,80.09	..	..	1,56,80.09	1,58,33.35	..	..	1,58,33.35
Horticulture	2401 Crop Husbandry	43,12.02	40.98	..	43,53.00	40,91.38	..	31.41	41,22.79	
Soil and Water Conservation	2402 Soil and Water Conservation	45,87.32	..	..	45,87.32	47,23.06	..	..	47,23.06
Animal Husbandry	2403 Animal Husbandry	3,46,87.85	..	..	3,46,87.85	3,13,15.66	..	..	3,13,15.66
Dairy Development	2404 Dairy Development	9,25.95	..	..	9,25.95	9,23.63	..	..	9,23.63
Fisheries	2405 Fisheries	15,96.80	..	..	15,96.80	15,46.07	..	..	15,46.07
Forest	2406 Forestry and Wild Life	1,01,30.73	..	..	1,01,30.73	92,94.83	..	..	92,94.83
Rural Development and Panchayats	2415 Agricultural Research and Education	1,48.52	..	..	1,48.52	1,46.60	..	..	1,46.60
Co-operation	2425 Co-operation	80,03.17	..	..	80,03.17	82,19.22	..	..	82,19.22
Agriculture	2435 Other Agricultural Programmes	7,92.62	..	..	7,92.62	6,96.79	..	..	6,96.79
	Total (a) Agriculture and Allied Activities	8,08,65.07	40.98	..	8,09,06.05	7,67,90.59	..	31.41	7,68,22.00	
	(b) Rural Development									
Rural Development and Panchayats	2515 Other Rural Development Programmes	1,17,18.95	..	..	1,17,18.95	1,23,17.64	..	..	1,23,17.64
	Total (b) Rural Development	1,17,18.95	..	..	1,17,18.95	1,23,17.64	..	..	1,23,17.64
	(d) Irrigation and Flood Control									
	2700 Major Irrigation	6,89,40.34	..	..	6,89,40.34	6,07,90.20	..	..	6,07,90.20
Irrigation and Power	2701 Medium Irrigation	94,57.03	..	..	94,57.03	94,30.66	..	..	94,30.66
	2702 Minor Irrigation	33,73.07	..	..	33,73.07	33,62.17	..	..	33,62.17
	2711 Flood Control and Drainage	1,25,52.36	..	..	1,25,52.36	1,22,62.31	..	..	1,22,62.31

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16				2014-15			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
					(` in lakh)				
	C. Economic Services - contd.								
	(d) Irrigation and Flood Control - conclud.								
	Total (d) Irrigation and Flood Control	9,43,22.80	..	..	9,43,22.80	8,58,45.34	..	..	8,58,45.34
	(e) Energy								
Irrigation and Power	2810 New and Renewable Energy	83.62	..	..	83.62	85.08	..	..	85.08
	Total (e) Energy	83.62	..	..	83.62	85.08	..	..	85.08
	(f) Industry and Minerals								
Industries	2851 Village and Small Industries	43,24.99	..	..	43,24.99	42,55.46	..	..	42,55.46
	2853 Non-ferrous Mining and Metallurgical Industries	2,17.66	..	..	2,17.66	1,86.51	..	..	1,86.51
	Total (f) Industry and Minerals	45,42.65	..	..	45,42.65	44,41.97	..	..	44,41.97
	(g) Transport								
Civil Aviation	3053 Civil Aviation	2,92.46	..	..	2,92.46	2,63.81	..	..	2,63.81
State Transport	3055 Road Transport	1,94,12.72	..	..	1,94,12.72	2,03,86.88	..	..	2,03,86.88
	Total (g) Transport	1,97,05.18	..	..	1,97,05.18	2,06,50.69	..	..	2,06,50.69
	(j) General Economic Services								
Planning	3451 Secretariat - Economic Services	10,48.23	1,10.01	..	11,58.24	9,88.73	1,03.72	..	10,92.45
Tourism	3452 Tourism	1,10.85	..	..	1,10.85	1,07.04	..	..	1,07.04
Census Surveys and Statistics	3454 Census Surveys and Statistics	21,28.69	85.78	..	22,14.47	18,45.84	68.92	20.30	19,35.06

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - contd.

Department	Head of Account	2015-16				2014-15			
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
1	2	3	4	5	6	7	8	9	10
					(` in lakh)				
	C. Economic Services - conclud.								
	(j) General Economic Services - conclud.								
Food and Civil Supplies	3456 Civil Supplies	1,43,72.99	..	..	1,43,72.99	1,30,27.94	..	..	1,30,27.94
	3475 Other General Economic Services	3,19.33	..	..	3,19.33	3,05.33	..	..	3,05.33
	Total (j) General Economic Services	1,79,80.09	1,95.79	..	1,81,75.88	1,62,74.88	1,72.64	20.30	1,64,67.82
	Total-C. Economic Services	22,92,18.36	2,36.77	..	22,94,55.13	21,64,06.19	1,72.64	51.71	21,66,30.54
	Total - Expenditure Heads (Revenue Account)	1,67,23,31.94	4,05,16.28	..	1,71,28,48.22	1,56,14,52.40	3,88,11.94	1,15.99	1,60,03,80.33
	Expenditure Heads (Capital Account)-								
	A. Capital Account of General Services-								
Public Works	4059 Capital Outlay on Public Works	1,49.94	..	..	1,49.94	1,55.80	..	..	1,55.80
	Total-A. Capital Account of General Services	1,49.94	..	..	1,49.94	1,55.80	..	..	1,55.80
	C. Capital Accounts of Economic Services-								
	(d) Capital Account of Irrigation and Flood Control								
Irrigation and Power	4700 Capital Outlay on Major Irrigation	..	33,34.32	..	33,34.32	..	29,12.33	..	29,12.33

APPENDIX I. COMPARATIVE EXPENDITURE ON SALARY - conclud.

Department	Head of Account	2015-16				2014-15				
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total	
1	2	3	4	5	6	7	8	9	10	
(` in lakh)										
C.	Capital Accounts of Economic Services - conclud.									
	(d) Capital Account of Irrigation and Flood Control - conclud.									
	Total (d) Capital Account of Irrigation and Flood Control	..	33,34.32	..	33,34.32		29,12.33	..	29,12.33	
	Total-C. Capital Accounts of Economic Services	..	33,34.32	..	33,34.32		29,12.33	..	29,12.33	
	Total - Expenditure Heads (Capital Account)	1,49.94	33,34.32	..	34,84.26	1,55.80	29,12.33	..	30,68.13	
Total - Expenditure	1,67,24,81.88	4,38,50.60	..	1,71,63,32.48	1,56,16,08.20	4,17,24.27	1,15.99	1,60,34,48.46		

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY

Department	Head of Account	2015-16			2014-15			Total	CS/CP Schemes	Total
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes			
1	2	3	4	5	6	7	8	9	10	
		(` in lakh)								
	Expenditure Heads (Revenue Account)-									
	B. Social Services-									
	(c) Water Supply, Sanitation, Housing and Urban Development-									
	2217 Urban Development									
	05 <i>Other Urban Development</i>									
	051 Construction-									
	01 Swachh Bharat Mission (Urban)	..	13,00.00	..	13,00.00	..	..	..	..
	Total-05	..	13,00.00	..	13,00.00	..	..	..	..
	Total (2217)	..	13,00.00	..	13,00.00	..	..	..	..
	Total -(c) Water Supply, Sanitation, Housing and Urban Development	..	13,00.00	..	13,00.00	..	..	..	..
	(e) Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-									
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-									
	01 <i>Welfare of Scheduled Castes-</i>									
	001 Direction and Administration-									
	01 Direction and Administration	0.95	..	..	0.95	1.37	..	..	1.37	
	277 Education-									
	07 Grants to Scheduled Caste girls studying in Post-Matric and Post-Graduate classes	..	..	..	..	1,15.00	..	..	1,15.00	
	10 Free Books to Scheduled Castes students (1 st to 10 th Class)	44,77.42	..	..	44,77.42	51,65.58	..	..	51,65.58	
	789 Special Component Plan for Scheduled Castes-									
	68 Scheme for Female Buffalo Calf Rearing	50.00	..	..	50.00	..	..	..	..
	69 Setting up of Goat/Sheep Rearing Units	20.00	..	..	20.00	..	..	..	..

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	2015-16			2014-15			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
1	2	3	4	5	6	7	8	9	10
									(` in lakh)
	C. Economic Services -								
	(a) Agriculture and Allied Activities - contd.								
	2401 Crop Husbandry-								
	108 Commercial Crops-								
	20 Integrated Scheme of Oil Seeds, Pulses, Oil palm and Maize	..	39.17	..	39.17	..	..	..	..
Agriculture	22 Subsidy Scheme for Cane Price Payment to the Cane Farmers	1,11,31.19	..	..	1,11,31.19	..	..	..	..
	789 Special Component Plan for Scheduled Castes-								
	34 National Food Security Mission	..	..	..	..	..	8,35.59	..	8,35.59
	Total (2401)	44,48,31.19	39.17	..	44,48,70.36	21,37,14.00	28,65.29	..	21,65,79.29
	2402 Soil and Water Conservation-								
	102 Soil Conservation-								
	20 Centrally Sponsored Scheme for National Mission on Micro Irrigation	..	52.70	..	52.70	..	2,46.98	..	2,46.98
	26 Assistance to farmers on underground pipe system for promotion of farm water conservation	..	..	..	..	..	14.14	..	14.14
Soil and Water Conservation	27 Project for promotion of Micro Irrigation in the Punjab (Rural Infrastructure Development Fund-XVI)-National Bank for Agriculture and Rural Development	..	39.03	..	39.03	..	..	..	..
	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)	..	10,69.82	..	10,69.82	..	9,30.00	..	9,30.00
	30 Community Micro Irrigation Project in Kandi Belt of Talwara and Hajipur Blocks of District Hoshiarpur	..	..	..	..	..	9,50.00	..	9,50.00

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	2015-16			2014-15			Total	
		Non-Plan	Plan	CS/CP Schemes	Non-Plan	Plan	CS/CP Schemes		
		3	4	5	7	8	9		
1	2							10	
		(` in lakh)							
	C. Economic Services-contd.								
	(a) Agriculture and Allied Activities-contd.								
	2402 Soil and Water Conservation-								
	102 Soil Conservation-								
	31 Project for laying underground pipelines for irrigation from Sewerage Treatment Plant of various towns/cities (NABARD - RIDF)	..	..	..	..	4,90.86	..	4,90.86
	33 Scheme for conveyance of irrigation water to the fields in Sangrur and Barnala Districts	..	32,90.00	..	32,90.00	19,25.00	..	19,25.00	
	34 Project for promotion of Micro Irrigation in Punjab National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund - XX)	..	5,96.40	..	5,96.40	..	..	..
	Total (102)	..	50,47.95	..	50,47.95	45,56.98	..	45,56.98	
Soil and Water Conservation	789 Special Component Plan for Scheduled Castes-								
	07 Assistance to farmers on underground pipe system for promotion on farm water conservation	..	..	..	..	0.74	..	0.74
	09 Project for judicious use of available water and harvesting of rain water for enhancing irrigation potential in Punjab State (Development Fund-XVII)	..	56.65	..	56.65	70.00	..	70.00	
	10 Community Micro Irrigation Project in Kandi Belt of Talwara and Hajipur Blocks of District Hoshiarpur (NABARD - RIDF)	..	..	..	..	50.00	..	50.00
	11 Project for laying underground pipelines for irrigation from sewerage treatment plants of various towns/cities (NABARD- RIDF)	..	..	..	..	25.84	..	25.84
	12 Centrally Sponsored Scheme for National Mission on Micro Irrigation	..	3.04	..	3.04	12.44	..	12.44	

APPENDIX II. COMPARATIVE EXPENDITURE ON SUBSIDY - contd.

Department	Head of Account	2015-16			2014-15				
		Non-Plan	Plan	CS/CP Schemes	Total	Non-Plan	Plan	CS/CP Schemes	Total
		3	4	5	6	7	8	9	10
1	2								
		(` in lakh)							
	C. Economic Services-contd.								
	(a) Agriculture and Allied Activities-contd.								
	2402 Soil and Water Conservation-								
	789 Special Component Plan for Scheduled Castes-								
	14 Scheme for conveyance of irrigation water to the fields at the tail ends of canal network in Sangrur and Bamala Districts	..	2,10.00	..	2,10.00	..	75.00	..	75.00
Soil and Water Conservation	15 Project for promotion of Micro Irrigation in Punjab National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund - XX)	..	33.15	..	33.15	..	..	..	..
	18 Project for promotion of Micro Irrigation in Punjab (RIDF-XVI) (National Bank for Agriculture and Rural Development)	..	1.16	..	1.16	..	..	..	..
	Total (789)	..	3,04.00	..	3,04.00	..	2,34.02	..	2,34.02
	Total (2402)	..	53,51.95	..	53,51.95	..	47,91.00	..	47,91.00
	2404 Dairy Development-								
	789 Special Component Plan for Scheduled Castes-								
Dairy Development	09 Promotion of Dairy farming as livelihood for Scheduled Castes beneficiaries under SCSP	..	..	..	..	..	65.00	..	65.00
	Total (789)	..	..	..	..	..	65.00	..	65.00
	Total (2404)	..	..	..	..	..	65.00	..	65.00
	Total -(a) Agriculture and Allied Activities	44,48,31.19	53,91.12	..	45,02,22.31	21,37,14.00	77,21.29	..	22,14,35.29
	(e) Energy-								
	2801 Power-								
	80 <i>General-</i>								
Energy	101 Assistance to Electricity Boards-								
	01 Subsidy under Rural Electrification of Punjab State Power Corporation Limited	5,10,00.00	..	..	5,10,00.00	25,04,86.00	..	..	25,04,86.00

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	State Plan	Centrally Sponsored/ Central Plan Schemes	Total	Non Plan	State Plan			Centrally Sponsored/ Central Plan Schemes	Total
				5	6	7	8	9	10			11	12
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
1	Punjab State Human Rights Commission	Grants-in-aid	Normal	4,48.14	..	..	4,48.14	..	4,98.00	..	..	4,98.00	..
2	Punjab State Information Commission	Grants-in-aid	Normal	4,42.69	..	..	4,42.69	..	3,23.00	3,81.13	..	7,04.13	..
3	Punjab Governance Reforms Commission	Grants-in-aid	Normal	..	1,00.73	..	1,00.73	..	..	1,24.31	..	1,24.31	..
4	Right to Service Commission	Grants-in-aid	Normal	..	4,55.75	..	4,55.75	..	..	..	..	..	..
5	Punjab Development Fund	Assistance	Normal	50,00.00	..	..	50,00.00	..	..	..	..	..	..
6	Police Department	Police Training	Normal/ FC	..	..	..	..	..	..	90,00.00	..	90,00.00	..
7			SCSP/FC	..	15,00.00	..	15,00.00
8	Government Primary Schools	Edu Sat Project	Normal	..	59.18	..	59.18	..	..	79.16	..	79.16	..
9		Mid-day Meal	Normal	..	86,83.49	..	86,83.49	..	..	99,33.45	..	99,33.45	..
10			SCSP	..	1,71,85.78	..	1,71,85.78	..	..	1,68,05.40	..	1,68,05.40	..

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	2015-16			Of the Total amount released, amount sanctioned for creation of assets	2014-15			Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	State Plan	Centrally Sponsored/ Central Plan Schemes		Total	Non Plan	State Plan		Centrally Sponsored/ Central Plan Schemes	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
11		Sarv Shiksha Abhiyan including Education Guarantee Scheme - National Programme for education of girls of elementary level and Kasturba Gandhi Balika Vidyalaya	Normal	..	2,62,20.00	..	2,62,20.00	..	..	1,56,53.64	..	1,56,53.64	..
12		Setting up of Model Schools at Block Level in Educationally Backward Blocks	SCSP	..	2,22,38.20	..	2,22,38.20	..	..	1,38,71.98	..	1,38,71.98	..
13	Government Primary Schools	Financial Assistance to the State under 13th Finance Commission for implementation of Sarv Shiksha Abhiyan	Normal/ FC	..	..	..	..	..	..	8,36.59	..	8,36.59	..
14			SCSP	..	3,16.25	..	3,16.25	..	..	..	..	..	..
15			Normal/ FC	..	..	..	..	..	..	19,76.00	..	19,76.00	..
16			SCSP/ FC	..	..	..	..	..	..	32,24.00	..	32,24.00	..

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	State Plan	Centrally Sponsored/ Central Plan Schemes	Total	Non Plan	State Plan			Centrally Sponsored/ Central Plan Schemes	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
17	Government Primary Schools	Payment of Honorarium to Special Trainers under Sarv Shiksha Abhiyan Programme	Normal	..	37,59.24	..	37,59.24	..	..	22,50.00	..	22,50.00	..
18			SCSP	..	12,53.08	..	12,53.08	7,50.00	..	7,50.00
19	Government Primary Schools	Provision for Deficit Budget to meet the enhanced honorarium of educational volunteers (Sikhya Kumaries) under SSA	Normal	..	..	..	..	..	..	4,90.00	..	4,90.00	..
20			SCSP	1,63.34	..	1,63.34
21	Non Government Primary Schools	Assistance	Normal	6,13.54	..	..	6,13.54	..	..	..	..	..	..
22	Government Secondary Schools	Information and Communication Technology	Normal	..	2,98,24.39	..	2,98,24.39	..	..	2,48,60.27	..	2,48,60.27	..
23			SCSP	..	1,05,08.13	..	1,05,08.13	82,86.75	..	82,86.75
24	Government Secondary Schools	Rashtriya Madhyamik Shiksha Abhiyan	Normal	..	32,40.50	..	32,40.50	..	..	25,06.25	..	25,06.25	..
25			SCSP	..	1,89,07.12	..	1,89,07.12

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	Plan		Non Plan	Plan					
					State Plan	Centrally Sponsored/ Central Plan Schemes		State Plan	Centrally Sponsored/ Central Plan Schemes				
5	6	7	8	9	10	11	12	13	14				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
26	Non-Government Secondary Schools	Assistance	Normal	2,20,13.51	..	..	2,20,13.51	..	2,42,38.23	..	..	2,42,38.23	..
27	Punjab Education Development Board	Grants-in-aid for opening and running Adarsh and Meritorious Schools	Normal	11,00.00	26,50.00	..	37,50.00	..	..	..	..	..	..
28	Government Colleges and Institutes	Rashtriya Uchchatar Shiksha Abhiyan	Normal	..	37,59.54	..	37,59.54	..	..	39,78.34	..	39,78.34	..
29			SCSP	..	8,46.79	..	8,46.79	..	..	..	..	..	..
30	Punjab University, Chandigarh	Grants-in-aid	Normal	26,00.00	..	..	26,00.00	..	32,00.00	..	..	32,00.00	..
31	Punjab University, Patiala	Grants-in-aid	Normal	85,11.68	..	..	85,11.68	..	75,08.64	..	..	75,08.64	..
32	Guru Nanak Dev University, Amritsar	Grants-in-aid	Normal	56,00.00	..	..	56,00.00	..	53,54.85	..	..	53,54.85	..
		Implementation of Technical Education, Quality Improvement Programme	Normal	..	..	..	..	..	..	3,79.84	..	3,79.84	..
33	Department of Technical Education		SCSP	..	..	..	..	..	..	2,07.99	..	2,07.99	..

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	Plan		Non Plan	Plan					
					State Plan	Centrally Sponsored/ Central Plan Schemes		State Plan	Centrally Sponsored/ Central Plan Schemes				
				5	6	7	8	9	10	11	12	13	14
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
34	Punjab State Sports Council	Grants-in-aid	Normal	..	..	..	..	..	..	7,00.00	..	7,00.00	..
35	Non-Government Colleges and Institutes	Assistance	Normal	4,24,58.75	..	..	4,24,58.75	..	2,25,30.24	..	..	2,25,30.24	..
36	Rajiv Gandhi National University of Law, Punjab	Assistance	Normal	..	..	..	..	..	..	2,32.31	..	2,32.31	..
37	Non Government Polytechnics	Assistance	Normal	9,18.46	..	..	9,18.46	..	18,00.00	..	..	18,00.00	..
38	Mukh Mantri Cancer Rahat Kosh	Seed Corpus of Cancer Relief Fund	Normal	..	..	..	..	..	..	10,00.00	..	10,00.00	..
39	Punjab Health System Corporation	Medical Insurance for Poor People	Normal	..	..	..	..	..	..	5,00.00	..	5,00.00	..
40	Health and Family Welfare Department	Direction	Normal	28,49.00	..	..	28,49.00	..	23,59.00	..	..	23,59.00	..
41	Guru Gobind Singh Medical College and Hospital, Faridkot	Grants-in-aid	Normal	19,12.19	..	..	19,12.19	..	20,02.31	..	..	20,02.31	..
42	National Health Mission	National Rural Health Mission	Normal	..	1,51,53.41	..	1,51,53.41	..	..	1,91,35.35	..	1,91,35.35	..
43		Emergency Medical Response Service	SCSP	..	81,51.87	..	81,51.87	..	..	32,19.29	..	32,19.29	..
44		..	Normal	..	26,52.00	..	26,52.00	26,52.00	26,52.00
45	..	SCSP	..	12,48.00	..	12,48.00	12,48.00	..	..	12,48.00	..	12,48.00	..

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets			
				Non Plan	Plan		Non Plan	Plan						
					State Plan	Centrally Sponsored/ Central Plan Schemes		State Plan	Centrally Sponsored/ Central Plan Schemes					
				5	6	7	8	9	10	11	12	13	14	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(` in lakh)														
57	Centre for Training and Employment of Youth	Training and Employment	Normal	..	5,58.75	..	5,58.75	..	..	5,06.25	..	..	5,06.25	..
58	Punjab State Social Welfare Board and Child Welfare Council	Integrated Child Development Service Scheme	Normal	..	10,44.21	..	10,44.21	..	..	..	..	..	..	..
59	Social Welfare Department	Integrated Child Development Service Scheme	Normal	..	..	..	..	..	..	11,56.10	..	..	11,56.10	..
60	Guru Angad Dev University of Veterinary Sciences, Ludhiana	Assistance	Normal	54,00.00	..	..	54,00.00	..	54,00.00	..	..	..	54,00.00	..
61	Punjab Agriculture University, Ludhiana	Assistance	Normal	1,32,65.30	1,60,00.00	..	2,92,65.30	..	1,33,71.42	1,90,00.00	..	..	3,23,71.42	..
62	Punjab Remote Sensing Centre , Ludhiana	Assistance	Normal	2,20.00	..	..	2,20.00	..	1,95.00	..	..	..	1,95.00	..
63	District Rural Development Agencies	Grants-in-aid	Normal	..	9,76.33	..	9,76.33	..	4,78,02.25	13,56.87	..	..	4,91,59.12	..
64	Beas Project Unit-I	Grants-in-aid	SCSP	..	3,24.97	..	3,24.97	..	..	..	..	..	..	..
65	Punjab Water Resources Management and Development Corporation	Grants-in-aid	Normal	1,04,36.73	..	..	1,04,36.73	..	..	..	..	..	..	..
66		Grants-in-aid	Normal	1,18,35.66	..	..	1,18,35.66	..	1,23,40.69	..	..	..	1,23,40.69	..

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets			
				Non Plan	Plan		Non Plan	Plan			Total		
					State Plan	Centrally Sponsored/ Central Plan Schemes		State Plan	Centrally Sponsored/ Central Plan Schemes				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(in lakh)													
67	Khadi and Village Industries Board	Assistance	Normal	4,67.96	..	..	4,67.96	..	4,08.30	..	..	4,08.30	..
68	Punjab Energy Development Agency	Grants-in-aid	Normal	3,20.00	..	..	3,20.00	..	..	..	..	..	..
69	Civil Aviation Training Institutes	Grants to various Training Institutes	Normal	..	..	..	..	..	1,51.00	..	..	1,51.00	..
70	PEPSU Road Transport Corporation	Assistance	Normal	54,00.00	..	..	54,00.00	..	27,00.00	..	..	27,00.00	..
71	Punjab State Council for Science and Technology	Grants-in-aid	Normal	..	..	..	..	..	1,37.50	..	..	1,37.50	..
72	Gram Panchayat Samities	Compensation in lieu of Tax on the sale of Country Liquor	Normal	..	..	..	..	..	93,35.71	..	..	93,35.71	..
73		Compensation Grant for Service provider (Doctors)	Normal	1,07,97.24	..	..	1,07,97.24	..	2,42,84.21	..	..	2,42,84.21	..
74		Grant for Service Providers (Veterinary Doctors)	Normal	..	..	..	..	..	24,07.06	..	..	24,07.06	..

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	2015-16			2014-15			Of the Total amount released, amount sanctioned for creation of assets	Of the Total amount released, amount sanctioned for creation of assets			
				Non Plan	State Plan	Centrally Sponsored/ Central Plan Schemes	Total	Non Plan	State Plan			Centrally Sponsored/ Central Plan Schemes	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(in lakh)														
75	Gram Panchayat Samities	Compensation Grant for Service Providers (ETT Teachers)	Normal	..	..	..	..	..	27,39.02	..	..	27,39.02	..	
76		Rashtriya Krishi Vikas Yojana	Normal	..	2,25,13.57	..	2,25,13.57	..	..	2,97,27.97	..	..	2,97,27.97	..
77		Grants-in-aid	SCSP	..	13,02.38	..	13,02.38	..	..	14,06.73	..	..	14,06.73	..
78		National Rural Livelihood Mission	FC	2,20,85.00	..	..	2,20,85.00	..	..	..	..	..	..	..
79		Mahatma Gandhi National Rural Employment Guarantee Scheme	Normal	..	2,44.83	..	2,44.83	..	..	..	..	..	..	..
80		National Rural Livelihood Mission	SCSP	..	2,44.83	..	2,44.83	..	..	..	..	..	..	..
81		Municipalities/ Municipal Councils/Urban Local Bodies	Assistance for Maintenance of Civic Services - Finance Commission	FC	3,36,17.25	..	..	3,36,17.25	..	..	2,66,67.68	..	2,66,67.68	..
82		Gram Panchayat Samities	National Employment Guarantee Scheme	SCSP	..	60,07.28	..	60,07.28	..	..	..	..	..	..

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	2015-16				2014-15				Of the Total amount released, amount sanctioned for creation of assets		
				Non Plan	Plan		Non Plan	Plan		Total				
					State Plan	Centrally Sponsored/ Central Plan Schemes		State Plan	Centrally Sponsored/ Central Plan Schemes					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
							(in lakh)							
84	Punjab Financial Corporation	Assistance	Normal	..	..	..	..	..	10,93.48	..	..	10,93.48	..
85	Food and Supply Department	Distribution of Wheat and Pulses to families below poverty line	Normal	1,28,00.00	..	..	1,28,00.00	..	..	1,20.00	..	1,20.00	..
86		New Atta Dal Scheme	SCSP	..	1,70,00.00	..	1,70,00.00	..	..	..	..	..	..
87	Punjab Mandi Board	Assistance	Normal	..	87,50.00	..	87,50.00	..	..	..	..	..	..
88	Department of Horticulture	National Horticulture Mission	Normal	..	42,27.55	..	42,27.55	..	..	..	..	..	..
89	Council for Citrus and Agriculture Juicing	Grants-in-Aid	Normal	..	40,47.52	..	40,47.52	..	..	..	..	..	..
90		Other Schemes		1,40,85.95	2,45,19.16	..	3,86,05.11	2,52,95.68	5,36,58.46	3,06,88.78	1,06,01.01	9,49,48.25	21,50.00	
		Total		23,51,99.05	33,00,10.98	..	56,52,10.03	2,52,95.68	24,58,38.37	26,25,93.93	1,06,01.01	51,90,33.31	21,50.00	

Note :

Base Year : 2015-16

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS

Aid Agency	Scheme/Project	Total Approved Assistance	Amount Released						Amount Repaid			Balance Loan	Expenditure				
			Grant		Loan		Total	Upto 2014-15	Upto 2014-15	2015-16	Total		Upto 2014-15	2015-16			
			Upto 2014-15	2015-16	Total	Upto 2014-15									2015-16	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	97,20.00	..	..	..	48,72.24	22,22.51	70,94.75	..	62.67	62.67	70,32.08	62,51.21	41,93.04
Asian Development Bank	3223 - IND Infrastructure Development Investment Programme for Tourism - Project 3	..	..	..	..	..	7,06.19	7,06.19	..	..	..	7,06.19	..	..	
Asian Development Bank	3187 - IND Punjab Development Finance Programme	12,21,43.72	..	..	..	3,16,91.75	..	3,16,91.75	..	..	..	3,16,91.75	..	..	
Japan International Co-operation Agency	IDP - 186 Amritsar Sewerage Project	2,69,91.35	..	..	..	1,22,34.11	47,58.04	1,69,92.15	..	..	..	1,69,92.15	1,36,19.80	47,58.04
World Bank	4843 - IN Punjab State Road Sector Project	11,31,55.91	2,79,28.44	..	2,79,28.44	8,47,23.08	..	8,47,23.08	2,02,41.74	84,10.31	2,86,52.05	5,60,71.03	7,53,72.04	..			

APPENDIX IV. DETAILS OF EXTERNALLY AIDED PROJECTS - conclud.

Aid Agency	Scheme/Project	Total Approved Assistance	Amount Released						Amount Repaid			Balance Loan	Expenditure	
			Grant		Loan		Total	Upto 2014-15	Upto 2014-15	Loan 2015-16	Total		Upto 2014-15	2015-16
			Upto 2014-15	2015-16	Total	Upto 2014-15									2015-16	Total
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	..	..	..	..	1,71,51.78	1,71,51.78	..	..	..	1,71,51.78	a	1,49,17.42
World Bank	4251-IN Punjab Rural Water Supply and Sanitation Project	7,00,26.95	..	..	..	7,20,03.17	16,94.44	7,36,97.61	23,99.47	44,19.33	68,18.80	6,68,78.81	8,32,41.17	18,85.95
World Bank	4749 - IN India Hydrology Project - Phase II	36,19.13	..	..	..	42,33.85	..	42,33.85	12,24.04	3,15.40	15,39.44	26,94.41	49,17.58	2.00

a An amount of ₹ 8,18,16.73 lakh has been included under World Bank 4251-IN Punjab Rural Water Supply and Sanitation Project to rectify the error.

APPENDIX V. PLAN SCHEME EXPENDITURE
A. CENTRAL SCHEMES (CENTRALLY SPONSORED SCHEMES AND CENTRAL PLAN SCHEMES)

Sr. No.	GOI Scheme (CS/CPS)	State Scheme under Expenditure Head of Account	Department implementing the Scheme	Normal/ TSP/ SC SP	Budget Provision 2015-16			GOI releases	Actuals 2015-16			Actuals 2014-15			
					GOI Share CS/ CPS	State Share	Total		GOI Share CS/ CPS	State Share	Total	GOI releases	GOI Share CS/ CPS	State Share	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
(in lakh)															

Note:

- 1 Releases from Union Government are available in Statement No.14 (Major Head 1601-03 and 1601-04 for releases under Central Plan and Centrally Sponsored Schemes respectively.
- 2 State Government has completely restructured the Budget for 2015-16 as per directions issued by the Planning Commission (DO letter no. N-13048/38/2013-SP-Coord. dated 26 December 2013). As such Budget proposals and expenditure thereto has been classified in 'Non-Plan' and 'State Plan' only.

APPENDIX V. PLAN SCHEME EXPENDITURE - contd.

B. STATE PLAN SCHEMES

Sr. No.	State Plan Scheme	N/TSP/SCSP	Budget Allocation			Expenditure		
			2015-16	2014-15	2015-16	2014-15	2015-16	2014-15
1	2	3	4	5	6	7	7	
			(in lakh)					
1	Strengthening of Rural Roads to be Financed out of RDF funds	Normal	2,85,00.00	..	3,00,00.00	..	..
2	Information and Communication Technology (ICT) Project	Normal	2,85,90.60	1,95,22.06	2,89,74.39	2,13,81.69	2,13,81.69	
3	Sarv Shiksha Abhiyan (including Education Guarantee Scheme) - National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	Normal	2,62,20.00	2,15,43.07	2,62,20.00	1,56,53.64	1,56,53.64	
4	Pradhan Mantri Gram Sadak Yojna	Normal	2,86,90.95	2,86,90.00	2,47,14.86	2,86,90.00	2,86,90.00	
5	Old Age Pension (Social Security Fund)	SCSP	2,97,00.00	1,80,00.00	2,43,84.26	1,77,25.72	1,77,25.72	
6	Mahatma Gandhi National Rural Employment Guarantee Scheme	SCSP	2,80,00.00	1,98,00.00	2,40,28.93	1,67,98.79	1,67,98.79	
7	Rashtriya Krishi Vikas Yojana	Normal	2,93,86.50	4,18,95.00	2,25,13.57	2,97,27.97	2,97,27.97	
8	Old Age Pensions (Social Security Fund)	Normal	1,98,00.00	1,80,00.00	2,23,59.74	2,00,37.86	2,00,37.86	
9	Sarv Shiksha Abhiyan (including Education Guarantee Scheme) - National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	SCSP	4,27,80.00	3,51,49.24	2,22,38.20	1,38,71.98	1,38,71.98	
10	Integrated Child Development Service Scheme	Normal	2,74,07.50	2,52,96.03	1,96,23.05	1,93,23.46	1,93,23.46	
11	Mid Day Meal	SCSP	1,71,85.78	1,86,00.00	1,71,85.78	1,68,05.40	1,68,05.40	
12	New Atta Dal Scheme	SCSP	2,00,00.00	13,00.00	1,70,00.00	..	..
13	Provision for Research and Development Scheme of Punjab Agriculture University, Ludhiana	Normal	1,60,00.00	90,00.00	1,60,00.00	90,00.00	90,00.00	
14	Integrated project to address water logging problem in South-Western Districts of Punjab (Additional Central Assistance)	Normal	1,41,00.00	47,00.00	1,58,19.66	45,87.59	45,87.59	
15	National Rural Health Mission	Normal	3,67,00.52	2,22,84.96	1,51,53.41	1,91,35.35	1,91,35.35	
16	Post-Matric Scholarship for Scheduled Castes Students	SCSP	3,89,14.29	2,20,02.49	1,40,23.58	60,79.00	60,79.00	
17	Construction of Field Channels on Kotla Canal Branch	Normal	86,03.70	46,80.00	1,24,87.60	50,00.00	50,00.00	
18	Project for Link Roads and Infrastructure Development in Rural Areas	Normal	3,80,00.00	2,85,00.00	1,15,89.00	2,85,00.00	2,85,00.00	
19	Punjab State Cancer and Drug Addiction Treatment Infrastructure	Normal	1,02,00.00	45,36.33	1,02,00.00	34,00.00	34,00.00	
20	Sarv Shiksha Abhiyan (including Education Guarantee Scheme) - National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya	SCSP	1,24,00.00	1,73,12.30	1,01,98.64	14,96.09	14,96.09	
21	Nutrition - Integrated Child Development Scheme	SCSP	1,12,00.00	1,05,00.00	1,01,65.03	98,56.21	98,56.21	
22	Second Punjab Rural Water Supply and Sanitation Sector Improvement Programme - World Bank Assisted Project	Normal	90,00.00	..	98,75.91	..	..

APPENDIX V. PLAN SCHEME EXPENDITURE - conclud.

B. STATE PLAN SCHEMES - conclud.

Sr. No.	State Plan Scheme	N/TSP/SCSP	Budget Allocation		Expenditure	
			2015-16	2014-15	2015-16	2014-15
1	2	3	4	5	6	7
			(- in lakh)			
23	Information and Communication Technology Project	SCSP	75,00.00	50,00.00	96,58.13	64,77.23
24	Setting up of Memorials of Ghallugharas and other Art Academies	Normal	88,86.50	74,50.00	94,72.25	69,28.50
25	Rural Family Welfare Services	Normal	62,19.80	82,04.20	88,73.48	81,71.61
26	Other Schemes		65,84,20.98	86,64,57.01	37,16,81.81	42,70,84.36
	Total		1,20,24,07.12	1,25,84,22.69	80,44,41.28	73,57,32.45

Base Year: 2015-16.

**APPENDIX VI. 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	Normal/TSP/ SCSP	Implementing Agency	Government of India Releases		
				2015-16	2014-15	2013-14
1	2	3	4	5	6	7
(in lakh)						
1	NHAI Investment from Central Road Fund	Not Available	1. Competent Authority for Land Acquisition cum SDM Nihal Singh Wala, Tapa 2. Punjab State Power Corporation Limited, Patiala 3. Punjab State Transmission Corporation Limited, Patiala 4. Punjab Compensatory Afforestation Management and Planning Authority 5. Chief Executive Officer, Zila Parishad, Moga 6. Divisional Engineer, Lining Division No.5, PWRM&DC Limited 7. Divisional Soil Conservation Officer, Sangrur 8. Executive Engineer, Water Supply and Sanitation Division No.1 Bathinda, Barnala, Moga, Division No.2 Jalandhar, Sangrur 9. Executive Engineer, Punjab Water Supply and Sewerage Division No.1 Bathinda, No.2 Bathinda, Patiala 10.Executive Engineer - Central Works Division, Punjab, PWD B & R Jalandhar 11.Garrison Engineer (U) Bathinda Military Station	4,92,16.66	20,83,01.01	..
2	MPs Local Area Development Scheme (MPLADS)	Not Available	Deputy Commissioners	97,50.00	73,50.00	1,04,50.00
3	Integrated Scheme on Agricultural Marketing	Not Available	Punjab State Agriculture Marketing Board	9,95.46	..	..

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

Sr. No.	Government of India Scheme	Normal/TSP/ SCSP	Implementing Agency	Government of India Releases		
				2015-16	2014-15	2013-14
1	2	3	4	5	6	7
(` in lakh)						
4	Grid Interactive Renewable Power MNRE	Not Available	Punjab Energy Development Agency	9,22.48	1,00.00	1,00.98
5	Off Grid/ Distributed and Decentralised Renewable Power	Not Available	Punjab Energy Development Agency	8,29.96	10,18.56	2,44.30
6	Other Schemes having a release below ` 5.00 crore in each case (Base Year: 2015-16)	Not Available	Miscellaneous Agencies	30,99.72	23,93.58	14,10,23.66
			Grand Total (a)	6,48,14.28	21,91,63.15 (b)	15,18,18.94 (b)

Source: Data as captured from Public Financial Management System - PFMS (formerly known as Central Plan Schemes Monitoring System - CPSMS) Portal of Controller General of Accounts.

(a) Excludes an amount of ` 4,18,31.84 lakh (2015-16), ` 3,26,28.72 lakh (2014-15) and ` 2,33,11.40 lakh (2013-14) released to agencies other than State implementing agencies.

(b) Differs from previous data as per footnote (a).

APPENDIX VII. ACCEPTANCE AND RECONCILIATION OF BALANCES

ANNEXURE A

Acceptance of Balances

Sr. No.	Sector - Head of Account	Difference		Remarks
		Debit	Credit	
		(in lakh)		
1	F - Loans and Advances - All Major Heads			No reconciliation has been done by the State Government.
2	K - Deposits and Advances - 8443 - Civil Deposits			No reconciliation has been done by the State Government.
3	M - Remittances - 8782 - Cash Remittances and Adjustments between officers rendering accounts to the same Accounts Officer			
	102 - Public Works Remittances	..	..
	103 - Forest Remittances	..	..

ANNEXURE B

Unreconciled Differences between Ledger and BROADSHEETS (a)

(a) There are no unreconciled differences between Ledger and BROADSHEETS

APPENDIX VIII. FINANCIAL RESULTS OF IRRIGATION SCHEMES - contd.

Sr. No.	Name of Project	Working Expenses and Maintenance during the year 2015-16			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 (column 16) over Revenue (column 13) (-)	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	..	..	..	0.12	0.01	1,10.64 a	-1,10.52	-4.66
2.	Sirhind Canal	4,04,95.27	..	4,04,95.27	-2,69,68.19	-1,03.10	7,63.06	-2,77,31.25	-1,06.02
3.	Sutlej Valley Project (Eastern Canal)	..	..	..	0.12	0.04	21.10	-20.98	-6.96
4.	Shah Nehar Canal Project	..	..	..	..	..	14,68.48 b	-14,68.48	-7.39
5.	Madhopur Beas Link Project	..	..	..	..	..	25.28	-25.28	-7.00
6.	Harike Project	..	..	..	1.65	0.15	75.90	-74.25	-6.85
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 Mahilpur Block of Hoshiarpur District	..	..	..	..	..	21.40	-21.40	-7.00
	Total	4,04,95.27	..	4,04,95.27	-2,69,66.30	-53.09	25,09.27	-2,94,75.57	-58.03

Note :

- 1 Information not supplied by the State Government.
- 2 Subject to confirmation by the State Government.
- a Includes 38.73 lakh shown against Sub Major head '37-Extension of Non-Perennial Irrigation Areas in UBDC' under Major Head '2701-Medium Irrigation'.
- b Includes 12,72.98 lakh shown against Sub Major head '39-Extension and Improvement of Shah Nahar Canal Remodelling and Lining' under Major Head '2701-Medium Irrigation'.

APPENDIX VIII. 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 (-)
		2015-16	2014-15	
1	2	3	4	5
(C in lakh)				
1	Upper Bari Doab Canal	-1,10.52	-1,08.51	(+)1.85
2	Sirhind Canal	-2,77,31.28	-3,20,97.87	(-)13.60
3	Sutlej Valley Project (Eastern Canal)	-20.98	-20.45	(+)2.59
4	Shah Nehar Canal Project	-14,68.48	-14,68.47	..
5	Madhopur Beas Link Project	-25.28	-25.28	..
6	Harike Project	-74.25	-75.50	(-)1.65
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' 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 2015-16 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 2016).

3. Arrear in collection of water rates : Year-wise details of arrear of the projects have not been supplied by the Irrigation Department (June 2016).

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

Sl. 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 High Level Bridge over UBDC 30 Span 21 metre each on Dinanagar Gharota Road	2,72.82 4 September 2015	2015-16	2015-16	80.00	77.90	77.90	171.85	..
2	Balance work of Barnala Mansa Sardulgarh Sirsa Road	7,63.62 06 February 2014	2013-14	2015-16	36.00	99.76	2,41.42	5,22.49	..
3	Special Repair of Ramgarh Bhunder to Jodhpur Pakhar	1,31.25 14 January 2016	2015-16	2015-16	50.00	72.00	72.00	59.25	..
4	Up gradation of sixth floor in Judicial Court Complex at Patiala	1,53.25 03 July 2014	2014-15	2015-16	65.00	75.59	75.59	77.66	..
5	Special Repair of M.C. Bela Road	6,18.21 24 October 2015	2015-16	2015-16	10.00	1,08.00	1,08.00	4,00.00	..
6	Construction of Village Road Bridge at RD 406800/420214 on Sakki Nallah connecting village Hardochanni to Balangan road	1,69.09 a 19 January 2015	2011-12	No target year of completion fixed	60.00	29.03	1,00.27	68.82	..
7	Construction of Pojewal Distributory System for Pojewal Distributory No.1 off-taking at RD 2150 metre of Pojewal Lift Irrigation Schemes off-take at RD 112.520 of left side of Kandi Canal Stage-II	8,55.29 19 January 2015	2015-16	2015-16	97.00	9,35.04	9,35.04	60.15	..
8	Construction of Naru Nangal Distributory Off-taking at RD 3197 metre of Stage-II of Naru Nangal Lift Scheme off-taking at RD 65693 metre left side of Kandi Canal Stage-II	12,56.27 1 June 2012	2012-13	2013-14	96.00	11.59	12,50.24	..	13,01.21 a
9	Shahpur Kandi Dam Project	22,85,81.00 a	1999-2000	Five years subject to availability of funds	a	41,74.82	2,93,50.11	..	..

a Information not received from State Government (June 2016).

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

Sl. 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)									
10	Sutlej Yamuna Link Canal Project	2,00,00.00 a	1982-83	Within two years	a	..	98,07.86	..	..
11	Banur Canal System Non-Perennial to Perennial	58,15.00 a	2006-07	2008-09	a	..	26,56.78	..	74,14.00 a

Source : State Government

a Information not received from State Government (June 2016).

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

Grant No.	Name of the Grant	Head of Expenditure					Plan/Non-Plan	Description/ Nomenclature of Maintenance Account Head	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	12
									(in lakh)		
01	Agriculture and Forests	2702	03	103	03	..	Non-Plan	Boring and Tubewell Organisation	7,41.53	18.77	7,60.30
01	Agriculture and Forests	2702	03	103	98	..	Non-Plan	Computerization in The State	..	1.22	1.22
15	Irrigation and Power	2702	03	102	01	..	Non-Plan	Direction and Administration	26,31.54	76.36	27,07.90
15	Irrigation and Power	2702	03	103	01	..	Non-Plan	Direction	1,18,35.66	3,00.11	1,21,35.77
15	Irrigation and Power	2702	03	103	04	..	Non-Plan	Tubewells under Technical Cooperation Assistance Scheme	..	47.98	47.98
15	Irrigation and Power	2702	03	103	05	..	Non-Plan	Installation of 108 Deep Tubewells in Mahilpur Block of Hoshiarpur District	..	21.40	21.40
15	Irrigation and Power	2702	03	103	06	..	Non-Plan	Installation of 150 Tubewells Along Main Branch to Augment Irrigation Supplies from Upper Bari Doab Canal Tracts	..	18.84	18.84
15	Irrigation and Power	2702	03	103	07	..	Non-Plan	Installation of 96 Tubewells in Shahkot Block of Jalandhar District	..	4.57	4.57
21	Public Works	2059	60	053	11	..	Non-Plan	Industrial Training	..	40,86.45	40,86.45
21	Public Works	2059	60	053	19	..	Non-Plan	Electrical Operational Works	..	10,84.86	10,84.86
21	Public Works	2215	01	800	01	..	Non-Plan	Maintenance of Works	..	54,20.37	54,20.37
21	Public Works	4215	01	102	08	..	Non-Plan	Maintenance of Works	..	4,46.56	4,46.56
29	Transport	3053	80	800	01	..	Non-Plan	Maintenance of Air Craft	2,23.12	10,04.22	12,27.34
29	Transport	3055	00	201	01	03	Non-Plan	Repairs and Maintenance	2,97.46	12.02	3,09.48
29	Transport	3055	00	201	02	03	Non-Plan	Repairs and Maintenance	1,83.86	5.29	1,89.15
29	Transport	3055	00	201	03	03	Non-Plan	Repairs and Maintenance	3,48.14	24.52	3,72.66
29	Transport	3055	00	201	04	03	Non-Plan	Repairs and Maintenance	3,02.87	19.77	3,22.64
29	Transport	3055	00	201	05	03	Non-Plan	Repairs and Maintenance	3,98.37	25.62	4,23.99
29	Transport	3055	00	201	06	03	Non-Plan	Repairs and Maintenance	3,12.54	7.73	3,20.27

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

Grant No.	Name of the Grant	Head of Expenditure					Plan/Non-Plan	Description/ Nomenclature of Maintenance Account Head	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	12
								(in lakh)			
29	Transport	3055	00	201	07	03	Non-Plan	Repairs and Maintenance	2,57.47	8.30	2,65.77
29	Transport	3055	00	201	08	03	Non-Plan	Repairs and Maintenance	3,72.04	10.43	3,82.47
29	Transport	3055	00	201	09	03	Non-Plan	Repairs and Maintenance	2,08.83	6.42	2,15.25
29	Transport	3055	00	201	10	03	Non-Plan	Repairs and Maintenance	3,57.79	12.00	3,69.79
29	Transport	3055	00	201	11	03	Non-Plan	Repairs and Maintenance	2,75.36	8.96	2,84.32
29	Transport	3055	00	201	12	03	Non-Plan	Repairs and Maintenance	1,96.19	6.79	2,02.98
29	Transport	3055	00	201	13	03	Non-Plan	Repairs and Maintenance	1,78.30	9.20	1,87.50
29	Transport	3055	00	201	14	03	Non-Plan	Repairs and Maintenance	3,06.24	6.85	3,13.09
29	Transport	3055	00	201	15	03	Non-Plan	Repairs and Maintenance	1,14.74	4.48	1,19.22
29	Transport	3055	00	201	16	03	Non-Plan	Repairs and Maintenance	1,97.95	8.42	2,06.37
29	Transport	3055	00	201	17	03	Non-Plan	Repairs and Maintenance	1,38.07	9.20	1,47.27
29	Transport	3055	00	201	18	03	Non-Plan	Repairs and Maintenance	1,47.67	5.21	1,52.88
29	Transport	5055	00	201	01	03	Non-Plan	Repairs and Maintenance	..	0.80	0.80
29	Transport	5055	00	201	02	03	Non-Plan	Repairs and Maintenance	..	16.11	16.11
29	Transport	5055	00	201	03	03	Non-Plan	Repairs and Maintenance	..	0.16	0.16
29	Transport	5055	00	201	04	03	Non-Plan	Repairs and Maintenance	..	7.59	7.59
29	Transport	5055	00	201	05	03	Non-Plan	Repairs and Maintenance	..	18.59	18.59
29	Transport	5055	00	201	06	03	Non-Plan	Repairs and Maintenance	..	1.10	1.10
29	Transport	5055	00	201	07	03	Non-Plan	Repairs and Maintenance	..	1.19	1.19
29	Transport	5055	00	201	08	03	Non-Plan	Repairs and Maintenance	..	1.31	1.31
29	Transport	5055	00	201	09	03	Non-Plan	Repairs and Maintenance	..	0.31	0.31
29	Transport	5055	00	201	10	03	Non-Plan	Repairs and Maintenance	..	2.78	2.78
29	Transport	5055	00	201	12	03	Non-Plan	Repairs and Maintenance	..	1.32	1.32
29	Transport	5055	00	201	13	03	Non-Plan	Repairs and Maintenance	..	0.09	0.09

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

Grant No.	Name of the Grant	Head of Expenditure				Plan/ Non-Plan	Description/ Nomenclature of Maintenance Account Head	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	12
										(in lakh)	
29	Transport	5055	00	201	14	03	Non-Plan	Repairs and Maintenance	..	2.05	2.05
29	Transport	5055	00	201	15	03	Non-Plan	Repairs and Maintenance	..	0.27	0.27
29	Transport	5055	00	201	16	03	Non-Plan	Repairs and Maintenance	..	0.67	0.67
29	Transport	5055	00	201	17	03	Non-Plan	Repairs and Maintenance	..	0.44	0.44
29	Transport	5055	00	201	18	03	Non-Plan	Repairs and Maintenance	..	1.50	1.50

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

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/ Expenditure/ Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Non-Plan	Revenue	Capital	State's Own Resources	Central Transfers	Raising Debt	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(` in lakh)														
Major Policy Decisions														
1	Allocation for Re-capitalisation of Central Co-operative Banks to strengthen their lending capacity for Agriculture	Expenditure	One Time	80,00.00	..	..	..	..	..	..	80,00.00	..	..
2	Entrepreneurship Development Programme	Expenditure	Recurring	..	1,00,00.00	..	..	..	..	..	..	..	..
3	State Skill Development Mission	Expenditure	Recurring	..	..	2,00,00.00	..	..	..	..	..	..	..
4	Mukh Mantri Pendu Vikas Yojana	Expenditure	Recurring	..	4,08,00.00	..	..	..	..	..	4,08,00.00	..	..
5	2nd Punjab Rural Water Supply and Sanitation Project	Expenditure	Recurring	..	3,66,66.67	..	..	..	1,49,17.42	..	..	..	..
6	Strengthening of Girls School	Expenditure	Recurring	..	20,00.00	..	..	..	..	..	..	..	..
7	Setting up of Muslim and Christian burial grounds in the State	Expenditure	One Time	10,00.00	..	..	..	..	..	..	..	..	..
New Schemes														
1	Maintenance of Assets created by ASUDA at Anandpur Sahib during 9th Plan (4216-02-800-15)	Expenditure	Recurring	..	..	9,30.00	..	..	9,30.00	..	9,30.00	..	..

APPENDIX XI. MAJOR POLICY DECISIONS OF THE GOVERNMENT DURING THE YEAR OR NEW SCHEMES PROPOSED IN THE BUDGET- contd.

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met		
		Receipts/ Expenditure/ Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Non-Plan	Revenue	Capital	State's Own Resources	Central Transfers	Raising Debt
1	2	3	4	5	6	7	8	9	10	11	12	13	14
(` in lakh)													
2	Setting up of Community Policing Suvidha Centre (4055-207-12)	Expenditure	Recurring	..	20.00	..	..	..	20.00	..	20.00	..	..
3	Purchase of Land for Police Lines (4055-207-13)	Expenditure	One Time	2,25.42	..	..	..	..	2,24.42	..	2,24.42	..	..
4	Prevention of Crime and Improvement of Police Public Relations (4055-207-14)	Expenditure	Recurring	..	..	28,94.00	..	..	17,91.86	..	17,91.86	..	..
5	Purchase of land and Construction of Residential Accommodation of Police officers/officials (4055-211-09)	Expenditure	One Time	2,28.00	..	..	..	..	2,28.00	..	2,28.00	..	..
6	Purchase of land and Construction of building of Chowksi Bhawan, SAS Nagar (Mohali) (4059-80-051-57)	Expenditure	One Time	3,00.00	..	..	..	..	1,99.73	..	1,99.73	..	..

APPENDIX XI. MAJOR POLICY DECISIONS OF THE GOVERNMENT DURING THE YEAR OR NEW SCHEMES PROPOSED IN THE BUDGET - conclud.

Sr. No.	Name of the Policy Decision/New Scheme	Implication for			In case of Recurring, indicate the annual estimates of impact on net cash flows		Indicate the nature of Annual Expenditure in terms of				Likely sources from which Expenditure on new Scheme to be met			
		Receipts/ Expenditure/ Both	Recurring/ One Time	If one time, indicate the impact	Definite Period	Permanent	Plan	Non-Plan	Revenue	Capital	Plan	Non-Plan	State's Own Resources	Central Transfers	Raising Debt
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
(` in lakh)														
7	Mai Bhago Armed Forces Preparatory Institute for Girls, SAS Nagar (Mohali) (4250-203-04)	Expenditure	Recurring	..	45.00	..	..	..	45.00	..	..	45.00	..	..
	(4250-789-11)			..	5.00	..	..	..	5.00	..	..	5.00	..	..
8	Investment in Sugar Mills (4425-190-07)	Expenditure	One Time	55,92.63	..	..	..	..	55,92.63	..	..	55,92.63	..	..
9	Grants-in-Aid to Right to Service Commission (2052-092-30)	Expenditure	Recurring	..	..	5,00.00	4,55.75	..	..	..	..	4,55.75	..	..
10	Grants-in-Aid to Punjab Development Fund (2039-190-01)	Expenditure	Recurring	..	..	1,21,00.00	..	50,00.00	..	..	..	50,00.00	..	..
11	Assistance to Punjab Mandi Board as Margin Money (2401-800-21)	Expenditure	One Time	87,50.00	..	..	87,50.00	..	..	..	..	87,50.00	..	..

APPENDIX XII. 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
		Plan	Non-Plan	State's Own Resources	Central Transfers	Raising Debt			
1	Accounts Payable								
2	State's Share in Centrally Sponsored Schemes								
3	Liabilities in the form of transfer of Plan Schemes to Non-Plan Heads								
4	Liabilities arising from Incomplete Projects								
5	Others/ Miscellaneous								
	Total								

Note: Data not provided by the State Government.

**APPENDIX XIII. 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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