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(ASVINA 9, 1940 SAKA)

LEGISLATIVE SUPPLEMENT

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	Notification No. G.S.R.73/P.A.11/2003/S.7/ 2018, dated the 27th September, 2018, containing the Punjab Fiscal Responsibility and Budget Management Rules, 2018.	.. 2081-2107
Part - IV	Correction Slips, Republications and Replacements	
	<i>Nil</i>	

PART III

GOVERNMENT OF PUNJAB

DEPARTMENT OF FINANCE
(FINANCE BUDGET-II BRANCH)

NOTIFICATION

The 27th September, 2018

No. G.S.R.73/P.A.11/2003/S.7/2018.- In exercise of the powers conferred by sub-section (2) of section 7 of the Punjab Fiscal Responsibility and Budget Management Act, 2003 (Punjab Act No. 11 of 2003), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following rules, to carry out the purposes of the said Act, namely:-

RULES

1. Short title and commencement.- (1) These rules may be called the Punjab Fiscal Responsibility and Budget Management Rules, 2018.

(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.

2. Definitions.- (1) In these rules, unless the context otherwise requires,-

(a) "Act" means the Punjab Fiscal Responsibility and Budget Management Act, 2003;

(b) "Form" means a Form appended to these rules; and

(c) "section" means a section of the Act.

(2) The Words and expressions used in these rules, but not defined, shall have the same meaning as assigned to them in the Act.

3. Medium-term Fiscal Policy Statement.- The Medium term Fiscal Policy Statement to be laid by the State Government shall be in Form I. *Section 3(5) of the Act*

4. Fiscal indicators.- The State Government shall cause to lay a statement of fiscal indicators as per Form II. *Section 3(2) and 5(2)(a) of the Act*

5. Medium Term Expenditure Framework.- The State Government may issue appropriate directions, as it deems fit, to any or all of its departments for the preparation of Medium Term Expenditure Framework providing for expected expenditure growth over 3-5 years. The framework shall include the measures contemplated by the department to rationalise its expenditure and reduce its expenditure.

(2) The concerned department shall, after the approval of its Medium Term Expenditure Framework by the State Government, ensure its implementation in the time period defined in the framework.

(3) The concerned department shall, in case of its failure to implement the Medium Term Expenditure Framework in the defined timeline, cause to lay a report before the State Legislature, containing reasons thereof for its failure and plan to achieve the said remaining targets and the time period to achieve it within one year of the completion of time period of the said Medium Term Expenditure Framework. The report shall specifically contain the comments of the State Government and action taken/proposed to be taken by the department, if any, on such comments.

(4) The State Government may, if it deems fit, advise any or all of its departments to prioritise gender, weaker sections based budgeting in its Medium Term Expenditure Framework.

Section 5(2) of the Act 6. Disclosures of statements.- The State Government shall cause to disclose the following statements at the time of the presentation of its annual budget before the Punjab Legislative Assembly, namely.-

- a) a statement showing the summary of the Financial Position of the State in Form III ;
- b) a statement showing the Analysis of State Tax Revenue in Form IV;
- c) a statement showing the Analysis of Non Tax Revenue in Form V;
- d) a statement showing the Analysis of Development Expenditure on Revenue Account in Form VI;
- e) a statement showing the Analysis of Non-Development Expenditure on Revenue Account in Form VII;
- f) a statement showing the Analysis of Receipts and Disbursements on Capital Account in Form VIII;
- g) a statement showing the Transfer of Resources from Centre to the State in Form IX;
- h) a statement showing the Central Assistance for Punjab in Form X;
- i) a statement showing the Analysis of Debt Position in Form XI;
- j) a statement showing the Number of employees in the Government/

Public Sector Undertakings/Government aided institutions in Form XII;

- k) a statement showing the analysis of Expenditure on Salaries, Wages, Pension & Retirement Benefits and Interest in Form XIII; and
- l) a statement showing the Position of Outstanding Government Guarantee in Form XIV.

Section 6(1) and of the Act

7. Review.- The State Government shall cause to lay the outcome of the review of the trends in receipt and expenditure in relation to the budget after every quarter before the Punjab Legislative Assembly in Form XV.

Section 6(7) of the Act

8. Periodic review by an independent external agency.- The State Government shall take up with Comptroller and Auditor General of India on annual basis, for periodic review of compliance of the provisions of the Act by the State Government.

Section 7 of the Act

9. Powers to relax.- Where the State Government is of the opinion that it is necessary or expedient so to do, it may by order, for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any item or category of persons.

Section 7 of the Act

10. Interpretation.- If any question arises as to the interpretation of these rules, the State Government shall decide the same.

Form I

(see rule 3)

Medium Term Fiscal Policy Statement of the State as per Section 3 of The Punjab Fiscal Responsibility and Budget Management Act, 2003

1. REVENUE DEFICIT

The Revenue Deficit of the State for the year _____ (BE) is as under:-

Year	Revenue Deficit	Percentage to GSDP
	(Rs. In Crore)	

2. FISCAL DEFICIT

The Fiscal Deficit of the State for the year _____ to _____ is as under:-

Year	Fiscal Deficit	Percentage to GSDP
	(Rs. In Crore)	

3. Outstanding Debt

The Outstanding Debt of the State for the year _____ to _____ (BE) is as under:-

Year	Outstanding Debt	Percentage to GSDP
	(Rs. In Crore)	

4 . Performance evaluation

	Year	year	year
	(AE)	(BE)	(RE)
Fiscal			
Indicators			
RD			
FD			

5 . Fiscal consolidation strategy:

- a) Recommendations of Foutheen Finance Commission.
- b) Proposed legislations/policies relating to revenue generation and expenditure.

6. Any Other priorities/concerns

Form II
(see rule 4)

Fiscal Indicators								
Item	FY	FY	FY	FY	FY	FY	Remarks	Remarks
1	2	3	4	5	6	7	8	9
				(RE)	(BE)	(Estimates)	(Estimates)	
1	Revenue Receipts							
1.1	Share of Central Taxes							
1.2	Grants from Centre							
1.3	State's own Tax Revenue							
1.4	State's Non-Tax Revenue							
1.5	ARM-2019-20 Measures							
2	Revenue Expenditure							
2.1	Salaries & Wages including Grant in Aid (Salary)							
2.2	Pension & other retirement benefits							
2.3	Interest Payment							
2.4	Power Subsidy							
2.5	Devolution to Rural/Urban Local Bodies							
2.6	Others							
3	Revenue Deficit (2-1)							
4	Capital Expenditure							
5	Loan & Advances (net)							
6	Fiscal Deficit (3+4+5)							
7	Outstanding Debt							
8	GSDP							
9	RD as %GSDP							
10	FD as %GSDP							
II	Outstanding Debt as %GSDP							

Form III
(see rule 6)

SUMMARY OF THE FINANCIAL POSITION OF THE STATE

(₹ in Crores)

Sr. No.	Item	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY Budget Estimates	FY Revised Estimates	FY Budget Estimates
1	2	3	4	5	6	7	8	9
I	Opening Balance							
II	Consolidated Fund							
	1 Revenue Account-							
	Receipts							
	Additional Resources							
	Mobilization							
	Expenditure							
	Surplus (-) Deficit (+)							
	Revenue Deficit as %age of GDP							
	2 Capital Receipt ..							
	3 Capital Expenditure ..							
	4. Public Debt-							
	Debt incurred							
	Payments							
	Net							
	5 Loans and Advances -							
	Advances ..							
	Recoveries ..							
	Net ..							
	6 Inter -State Settlement							
	Account (Net) ..							
	7 Appropriation to							
	Contingency Fund							
	Total II - Consolidated Fund							
	Net							
	8 Fiscal Deficit							
	Fiscal Deficit as %age							

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ofGSDP

III	Punjab Contingency Fund
IV	Public Account
	1 Unfunded Debt (Net) ..
	2 Reserve Funds (Net)
	3 Deposits and Advances (Net)
	4 Remittances (Net) ..
	5 Others (Suspense & .. Misc. & (Net)
	Total IV - Public Account
V	Net Transactions (II+III+IV)
VI	Closing Balance

Form IV
(see rule 6)
ANALYSIS OF STATE TAX REVENUE

(₹ in Lakh)

Sr. No.	Item	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY Budget Estimates	FY Revised Estimates	FY Budget Estimates
1	2	3	4	5	6	7	8	9
40	0029-Land Revenue							
2	0030-Stamp and Registration							
3	0039-State Excise							
4	0040-Taxes on Sales, Trade etc.							
5	0041-Taxes on Vehicles							
6	0043-Taxes and Duties on Electricity							
7	0045-Other Taxes and Duties on Commodities and Services							
8	0006-State Goods and Services Tax (SGST)							
9	0042-Taxes on Goods and Passengers							
10	Total State Taxes and Duties (1 to 7)							
11	Additional Resources Mobilization							

Note:- Figures in brackets represent Percentage increase or decrease over Previous year

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Form V

(see rule 6)

ANALYSIS OF STATE NON - TAX REVENUE

(₹ in Lakh)

Sr. No.	Item	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY Budget Estimates	FY Revised Estimates	FY Budget Estimates
1	2	3	4	5	6	7	8	9
1	Interest Receipts							
2	Dividends							
3	Other Fiscal Services							
4	General Services							
	(i) Police							
	(ii) Jails							
	(iii) Stationery and Printing							
	(iv) Public Works							
	(v) Other Administrative Services							
	(vi) Contribution and Recoveries towards Pension and other retirement benefits							
	(vii) Miscellaneous General Services (Mainly Lotteries Gross)							
	(viii) Others							
5	Social Services							
	(i) Education , Sports, Art & Culture							
	(ii) Medical and Public Health							
	(iii) Water Supply and Sanitation							
	(v) Others							

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6	Economic Services
	(i) Crop Husbandry
	(ii) Animal Husbandry
	(iii) Forestry and Wild Life
	(iv) Co-operation
	(v) Major and Medium Irrigation
	(vi) Road Transport
	(vii) Others
	Total Non-Tax Revenue
	(1 to 6)

Form VI
(see rule 6)

ANALYSIS OF DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

(₹ in Lakh)

Sr. No.	Item	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY (Accounts)	Budget Estimates	Revised Estimates	Budget Estimates
1	2	3	4	5	6	7	8	9
A	Social Services .							
	Education, Sports, Art and Culture							
	Medical, Public Health, Family Welfare							
	Water Supply and Sanitation							
	Housing and Urban Development ..							
	Labour and Employment ..							
	Social Security and Welfare and Welfare of Scheduled Castes and Other Backward Classes							
	Relief on account of Natural Calamities ..							
	Others ..							
	B. Economic Services ..							
	Agriculture and Allied Activities							
	(i) Crop Husbandry ..							
	(ii) Soil and Water Conservation ..							
	(iii) Animal Husbandry ..							
	(iv) Forests ..							
	(v) Agriculture Research and Education..							
	(vi) Co-operation..							
	(vii) Others..							
	Rural Development ..							

3 Irrigation and Flood Control
and Power..
(i) Major and Medium Irrigation ..
(ii) Minor Irrigation ..
(iii) Flood Control ..
(iv) Power
(v) Other ..
4 Industry and Minerals
(i) Village and Small Industries ..
(ii) Others ..
5 Transport ..
(i) Road and Bridges ..
(ii) Road Transport ..
(iii) Civil Aviation ..
6 General Economic Services
(i) Sectt, Economic Services ..
(ii) Census Survey and Statistics ..
(iii) Civil Supplies ..
(iv) Others ..
7 Others ..
Total Development Expenditure (A+B)

Form VII

(see rule 6)

ANALYSIS OF NON -DEVELOPMENT EXPENDITURE ON REVENUE ACCOUNT

(₹ in Lakhs)

Serial Item No	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY (Accounts)	FY Budget Estimates	FY Revised Estimates	FY Budget Estimates
1	2	3	4	5	6	7	8
Non-Development							
Expenditure (1 to 7)							
1	Organs of State ..						
2	Fiscal Services (i&ii) ..						
	(ii) Other Fiscal Services ..						
3	Interest payments and servicing of debt (i) and (ii) ..						
	(i) Appropriation for reduction or avoidance of debt ..						
	(ii) Interest payments ..						
4	Administrative Services ..						
	(I to vi)						
	(i) Secretariat General Services						
	(ii) District Administration ..						
	(iii) Treasury and Accounts Administration ..						
	(iv) Police ..						
	(v) Public Works ..						
	(vi) Others ..						
5	(i) Pension and other retirement benefits ..						
6	Miscellaneous General Services (i and ii) ..						
	(i) Lotteries						
	(ii) Others						
7	Compensation and assignment to Local Bodies ..						

Form VIII
(see rule 6)

ANALYSIS OF RECEIPTS AND DISBURSEMENTS ON CAPITAL ACCOUNT

(₹ in Lakhs)

Sr. No	Item	FY	FY	FY	FY	FY	FY	FY
		(Accounts)	(Accounts)	(Accounts)	(Accounts)	Budget Estimates	Revised Estimates	Budget Estimates
1	2	3	4	5	6	7	8	9
A CAPITAL RECEIPTS								
1	Internal Debt							
	(a) Market loans (Gross)							
	(b) Loans from S.B.I. and other Banks							
	(c) Loans from NABARD and others							
	(d) Ways and Means Advances from R.B.I. ..							
	(e) Loans from Small Savings							
	Total (1) iV							
2	Loans from the Centre							
3	Recoveries of Loans and Advances							
4	Inter-State Settlement Account (Net)							
5	Contingency Fund (Net)							
6	State Provident Fund (Net)							
7	Group Insurance Fund (Net)							
8	Reserve Fund (Net)							
9	Deposits and Advances (Net)...							
10	Suspense and Miscellaneous..							
11	Remittances (Net) ..							
12	Appropriation to Contingency Fund (Net)							
	Total (A)							

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B CAPITAL DISBURSEMENT

1	Total Capital Outlay
	(i) Non-Plan Outlay
	(ii) Plan Outlay (State Plan & Centrally Sponsered) Outlay ..
	Total (1)
2	Discharge of Internal Debt--
	(a) Market Loans ..
	(b) Loans from S.B.I. and other Banks ..
	(c) Loans from L.I.C, Hudco. & Others Institutions.
	(d) Small Saving Loans
	(e) Ways and Means Advances from R.B.I. ..
	Total (2)
3	Repayment of Loans to Centre ..
4	Loans and Advances ..

Form No.IX
(see rule 6)

TRANSFER OF RESOURCES FROM CENTRE TO THE STATE

(₹ in Lakhs)

Sr. No.	Item	FY	FY	FY	FY	FY	FY	FY
		(Accounts)	(Accounts)	(Accounts)	(Accounts)	Estimates	Revised Estimates	Budget Estimates
1	2	3	4	5	6	7	8	9
I Share of Central Taxes and								
Duties								
(i) Corporation Tax ..								
(ii) Taxes on Income ..								
(iii) Other Taxes on Income &								
Expenditure ..								
(iv) Customs ..								
(v) Union Excise Duty ..								
(vi) Service Tax ..								
(vii) Wealth Tax ..								
(viii) Other taxes & duties on								
commodities & Services								
(ix) Central GST								
(x) Integrated GST								
Total								
II. Grants--								
(i) Non-Plan Grants ..								
(ii) Grants for State Plan								
Schemes ..								
(iii) Grants for Central Plan								
Schemes ..								
(iv) Grants for Centrally								
Sponsored Schemes ..								
Total II								
III Net Transfer on Loan								
Account from Centre to								
Punjab a-(b+c) ..								

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(a) Gross Loans from the
Centre ..
(i) Non-Plan Loans ..
(ii) Loans for State Plan
Schemes ..
(iii) Loans for Central Plan
Schemes ..
(iv) Centrally Sponsored
Schemes ..
(v) Ways and Means
Advances ..
(vi) Others
Total (a)
(b) Repayment of loans to
Centre ..
(c) Interest Payment ..
IV Total Devolution of
Resources from Centre
(I+II+III) ..
V Devolution of Resources from
Centre excluding share of
Central Taxes (IV-I) ..

Form XI
(see rule 6)
DEBT POSITION
Debt Outstanding

(₹ in crore)

Sr.No.	Item	(Actuals)	Revised	Budget
			Estimates	Estimates
		FY	FY	FY
1	2	3	4	5
1	Internal Debt			
I)	Market Loans and Bonds (Bearing Interest)			
II)	Market Loans (not Bearing Interest)			
III)	Compensation and other Bonds.			
	Total			
2	Ways and Means Advances from Reserve Bank of India.			
3	Loans from Banks and Other Institutions :			
I)	Loans from L.I.C.			
II)	Loans from R.B.I. and NABARD etc.			
III)	Loans from the Other Institutions			
iv)	Loans from the General Insurance Corporation of India.			
v)	Loans from the National Cooperative Development Corporation			
vi)	Loans from State Bank and Other Commercial Banks			
vii)	Loans from HDFC/HUDCO			
viii)	Small Saving Loans			
	Total (3)			
	Total (I)			
II.	Loans and Advances from the Central Govt.			

III. Small Savings, Provident Funds etc.
(a) State Provident fund
(b) Others (Insurance and Pension Fund)
Total III
Total Debt (I+II+III)
Reserve Funds & Deposits
Total Debt (including Reserve Fund & Deposits)

Form XII

(see rule 6)

Number of employees in the Government/Public Sector Undertakings/Government aided institutions in Punjab

Government Employees		
Group	As on 31st March	As on 31st March
A		
B		
C		
D		
Contingency paid workcharged and on Contract basis		
Total		
	As on 31st March	As on 31st March
Board/Corporations		
Municipal Committees/Corporation		
Improvement Trust		
Zila Parishad		
Market Committees		
Panchayat Samitis		
Total		

Source:- Economic and Statistical Organization, Punjab

Form XIII

(see rule 6)

Expenditure on Salaries, Wages, Pension & Retirement Benefits and Interest

Sr. No	FY (Accounts)	FY (Revised Estimates)	FY (Budget Estimates)
	Total	Total	Total
I Revenue Account			
a) Salary			
b) Wages			
Total II (a+b)			
c) Pension & Retirement benefits			
d) Interest			
Total I (a+b+c+d)			
II Capital Account			
a) Salary			
b) Wages			
Total II (a+b)			
Total I + II			

13 Punjab Agro Food Grain
Corporation

14 Punjab Agri Export
Corporation Ltd.

15 Punjab Rural Development Board

C POWER & IRRIGATION

16 Punjab State Power Corporation

17 Punjab State Transmission
Corporation

18 Punjab Water Res. Mgt. &
Dev. Corporation

D WELFARE

19 Punjab SCs Land Dev. &
Finance Corpn

20 Punjab Backward Classes Land
Dev.Fin. Corpn.

E FOOD

21 Pb. State Civil Supplies
Corporation

22 PUNGRAIN

F TRANSPORT

23 Pepsu Road Transport
Corporation

24 Punjab Bus Stand Management
Company

G LOCAL GOVERNMENT

25 Pb. Water Supply & Sewerage
Board

26 PMIDC

H HOME

27 Punjab Police Housing
Corporation

**I DEFENCE SERVICES
WELFARE**

28 Punjab Ex-servicemen
Corporation

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J COOPERATION

29 MILKFED

30 SUGARFED

31 MARKFED

32 HOUSEFED

33 Pb. State Co-op. Agri. Dev. Bank

34 Punjab State Cooperative Bank

35 PUNCOFED

K SCIENCE & TECHNOLOGY

36 Punjab Pollution Control Board

37 Punjab Energy Development Agency

L DEVELOPMENT

38 Punjab Infrastructure Dev. Board

39 Punjab Roads & Bridges
Dev. Board

M HEALTH

40 Punjab Health System Corpn.

**N HOUSING & URBAN
DEVELOPMENT**

41 PUDA

O ALREADY CLOSED UNITS

42 Punjab State Leather
Dev. Corpn.

43 PUNTEX

44 Pb. State Hosiery & Kintwear
Dev. Corpn

45 Punjab Poultry Dev. Corporation

46 Punjab Tourism Development
Corporation

Total

Form XV

(see rule 7)

Trends in Receipt and Expenditure in relation to the budget

**GOVERNMENT OF PUNJAB
DEPARTMENT OF FINANCE
(FINANCE BUDGET-II BRANCH)**

Subject:- Regarding Quarterly Review of Receipts and Expenditure of State Government
for Quarter of Financial Year.....

1. Revenue Receipts
2. Revenue Expenditure
3. Revenue Surplus(+) / Revenue Deficit (-)
4. Expenditure (Budgetary)
5. Capital Expenditure
6. Fiscal Surplus (+) / Deficit (-)
7. Primary Surplus (+) / Deficit (-)

Sd/-

ANIRUDH TEWARI,

Principal Secretary to Government of Punjab,
Department of Finance.