

Appendix-I

(Refers to Paragraph 1.4, Page 5)

Statement showing definitions of terms used in Chapter I**Part A. Government Accounts**

I. Structure: The accounts of the State Government are kept in three parts

(i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I. Consolidated Fund

All revenues received by the State Government all loans raised and repayment of loans form the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. No money out of this fund can be appropriated except in accordance with the law and for the purpose and in the manner provided in the Constitution. This fund consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

Part II. Contingency Fund

The Contingency Fund established under Article 267(2) of the Constitution of India which is of the nature of an imprest placed and enables the Executive Government to meet unforeseen expenditure pending authorisation by the Legislature by law. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund.

Part III. Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits and advances, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to a vote by the Legislature.

II. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes *viz.*, the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government *vis-a-vis* the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B – List of terms used in the Chapter-I and basis for their calculation

| Terms | Basis for calculation |
|---|--|
| Buoyancy of a parameter | Rate of Growth of the parameter/ GSDP Growth |
| Buoyancy of a parameter (X) with respect to another parameter (Y) | $\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$ |
| Rate of Growth (ROG) | $[(\text{Current year Amount}/\text{Previous year Amount})-1] * 100$ |
| Trend/Average | Trend of growth over a period of five years (LOGEST(Amount of 1999-2000 : Amount of 2004-05)-1) * 100 |
| Share shift./Shift rate of a parameter | Trend of percentage shares, over a period of five years of the parameter in Revenue or Expenditure as the case may be. |
| Development Expenditure | Social Services + Economic Services |
| Weighted Interest Rate (Average interest paid by the State) | $\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$ |
| Interest spread | GSDP growth – Weighted Interest rates |
| Interest received as <i>per cent</i> to Loans Advanced | $\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$ |
| Revenue Deficit | Revenue Expenditure - Revenue Receipt |
| Fiscal Deficit | Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts |
| Primary Deficit | Fiscal Deficit – Interest Payments |
| Balance from Current Revenue (BCR) | Revenue Receipts <u>minus</u> all Plan grants and Non Plan Revenue expenditure excluding debits under 2048 – Appropriation for reduction or avoidance of Debt. |

Appendix-II
(Refers to Paragraph 1.8.1, Page 14)

**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF
PUNJAB AS ON 31 MARCH 2005**

(Rupees in crore)

| As on 31.03.2004 | Liabilities | As on 31.03.2005 |
|---------------------|---|----------------------|
| 25226.42 | Internal Debt - | 30396.89 |
| 6059.25 | Market Loans bearing interest | 7718.66 |
| 0.40 | Market Loans not bearing interest | 0.18 |
| 150.04 | Loans from LIC | 7.31 |
| 7121.35 | Loans from other Institutions | 7306.30 |
| 455.27 | Ways and Means Advances/Overdrafts from Reserve Bank of India | 283.30 |
| 11440.11 | Special Securities issued to National Small Savings Fund of Central Government | 15081.14 |
| 9419.13 | Loans and Advances from Central Government - | 7398.73 |
| 37.84 | Pre 1984-85 Loans | 19.89 |
| 1830.75 | Non-Plan Loans | 781.48 |
| 7473.09 | Loans for State Plan Schemes | 6522.44 |
| 0.05 | Loans for Central Plan Schemes | - |
| 77.40 | Loans for Centrally Sponsored Plan Schemes | 74.92 |
| -- | Other Ways and Means Advances | - |
| 25.00 | Contingency Fund | 25.00 |
| 6766.90 | Small Savings, Provident Funds, etc. | 7186.33 |
| 1250.08 | Deposits | 1459.33 |
| 679.42 | Reserve Funds | 1106.02 |
| 99.00 | Remittance Balances | 101.35 |
| 43465.95 | | 47673.65 |
| | Assets | |
| 12191.00 | Gross Capital Outlay on Fixed Assets - | 13272.11 |
| 2358.74 | Investments in shares of Companies, Corporations, etc. | 3544.55 ¹ |
| 9832.26 | Other Capital Outlay | 9727.56 |
| 6038.18 | Loans and Advances - | 5681.46 |
| 4572.63 | Loans for Power Projects | 4284.68 |
| 1026.49 | Other Development Loans | 1021.76 |
| 439.06 | Loans to Government servants and Miscellaneous loans | 375.02 |
| 0.68 | Advances | 0.69 |
| 74.30 | Suspense and Miscellaneous Balances | 79.26 |
| 373.13 | Cash - | 460.92 |
| | Cash in Treasuries and Local Remittances | --- |
| (-)15.21 | Deposits with Reserve Bank | 81.52 |
| 141.65 | Departmental Cash Balance | 132.68 |
| 0.16 | Permanent cash imprest | 0.19 |
| 144.51 | Investment of Earmarked Funds | 144.51 |
| 102.02 | Cash Balance Investments | 102.02 |
| 24788.66 | Deficit on Government Accounts - | 28179.21 |
| 3562.96 | Revenue Deficit of the Current Year | 3390.55 |
| -- | Other adjustments | - |
| 21225.70 | Accumulated deficit up to previous year | 24788.66 |
| -- | Proforma correction | - |
| 43465.95 | | 47673.65 |

¹ Differs by Rs 0.26 crore with investments (Rs 3544.81 crore) as per Statement No.-14 of Finance Account for 2004-05.

Appendix –III
(Refers to Paragraph 1.8.1, Page 14)
TIME SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

| | 2000-2001 | 2001-2002 | 2002-03 | 2003-04 | 2004-05 |
|---|-------------------|------------------|--------------------------|-------------------|-------------------|
| <u>Part A. Receipts</u> | | | | | |
| 1. Revenue Receipts | 9377 | 8929 | 11071 | 12139 | 13807 |
| (i) Tax Revenue | 4895 (52) | 4820(54) | 5711 (52) | 6146 (51) | 6944 (50) |
| Taxes on Agricultural Income | -- | -- | -- | -- | - |
| Taxes on Sales, Trades etc. | 2645 (54) | 2684(56) | 3072(54) | 3308 (54) | 3816 (55) |
| State Excise | 1325 (27) | 1350(28) | 1429(25) | 1463 (24) | 1487 (21) |
| Taxes on vehicles | 338 (7) | 318(7) | 444(8) | 389 (6) | 404 (6) |
| Stamps and Registration fees | 424 (9) | 444(9) | 559(10) | 729 (12) | 966 (14) |
| Land Revenue | 7 | 9 | 9 | 13 | 14 |
| Other Taxes | 156 (3) | 15 | 198 (3) | 244 (4) | 258 (4) |
| (ii) Non Tax Revenue | 2935 (31) | 2960(33) | 4036(36) | 4666 (38) | 5358 (39) |
| (iii) State's share of Union taxes and duties | 720 (8) | 611(7) | 649(6) | 754 (6) | 903 (7) |
| (iv) Grants in aid from GOI | 827 (9) | 538(6) | 675(6) | 573 (5) | 602 (4) |
| 2. Misc Capital Receipts | -- | -- | -- | -- | - |
| 3. Total revenue and Non debt capital receipts (1+2) | 9377 | 8929 | 11071 | 12139 | 13807 |
| 4. Recoveries of Loans and Advances | 127 | 872 | 103 | 105 | 134 |
| 5. Public Debt Receipts | 4996 | 6681 | 6246 | 7337 | 6361 |
| Internal Debt (excluding Ways & Means Advances and Overdrafts) | 4364 | 5719 | 5827 | 6526 | 5791 |
| Net transactions under Ways and Means advances and Overdraft | 8 | 126 | -- | 269 | 22 |
| Loans and Advances from Government of India * | 624 | 836 | 419 | 542 | 548 |
| 6. Total receipts in the Consolidated Fund (3+4+5) | 14500 | 16482 | 17420 | 19581 | 20302 |
| 7. Contingency Fund Receipts | -- | 3 | -- | -- | - |
| 8. Public Account Receipts | 11049 | 14171 | 11972 | 10111 | 12846 |
| 9. Total receipts of the State (6+7+8) | 25549 | 30656 | 29392 | 29692 | 33148 |
| <u>Part B. Expenditure/Disbursement</u> | | | | | |
| 10. Revenue Expenditure | 11713 (87) | 12710(86) | 14825(95) | 15702 (92) | 17198 (95) |
| Plan | 829 (7) | 865(7) | 708(5) | 615 (4) | 466 (3) |
| Non Plan | 10884 (93) | 11845(93) | 14117(95) | 15087 (96) | 16732 (93) |
| General Services | 4188(36) | 4389(35) | 5638(38) | 5639 (36) | 5869 (32) |
| Interest | 2343(20) | 3178(25) | 3434(23) | 3712 (24) | 3981 (22) |
| Social Services | 2993 (25) | 3111(24) | 3222(22) | 3368 (21) | 3536 (20) |
| Economic Services | 2100 (18) | 1866(15) | 2310(16) | 2939 (19) | 3738 (21) |
| Grants-in-aid and Contributions | 89 (1) | 166(1) | 221(1) | 44 | 74 |
| 11. Capital Expenditure | 1393 (11) | 984(7) | 420(3) | 665 (4) | 761 (4) |
| Plan | 697 (50) | 952(97) | 897(214) | 623 (94) | 650 (85) |
| Non Plan | 696 (50) | 32(3) | -477 ^a (-114) | 42 (6) | 111 (15) |
| General Services | 43 (3) | 22(2) | 21(5) | 18 (3) | 51 (7) |
| Social Services | 53 (4) | 54(6) | 22(5) | 5 | 92 (12) |
| Economic Services | 1297 (93) | 908(92) | 377(90) | 642 (97) | 618 (81) |
| 12. Disbursement of Loans and Advances | 302 (2) | 1066(7) | 339(2) | 757 (4) | 97 (0.5) |
| 13. Total (10+11+12) | 13408 | 14760 | 15584 | 17124 | 18056 |
| 14. Repayments of Public Debt | 1468 | 2556 | 2445 | 3089 | 2817 |
| Internal Debt (excluding Ways and Means Advances and Overdraft) | 836 | 1766 | 663 | 193 | 448 |
| Net transactions under Ways and Means advances and Overdraft | -- | -- | 352 | -- | -- |

* Higher rounding taken.

^a Includes Ways and Means Advances from GOI.

| | | | | | |
|---|----------|----------|----------|----------|----------|
| Loans and Advances from Government of India* | 632 | 790 | 1430 | 2896 | 2369 |
| 15. Appropriation to Contingency Fund | -- | -- | -- | -- | - |
| 16. Total disbursement out of Consolidated Fund (13+14+15) | 14876 | 17316 | 18029 | 20213 | 20873 |
| 17. Contingency Fund disbursements | -- | -- | -- | -- | - |
| 18. Public Account disbursements | 10359 | 13428 | 11395 | 9347 | 11794 |
| 19. Total disbursements by the State (16+17+18) | 25235 | 30744 | 29424 | 29560 | 32667 |
| Part C. Deficits | | | | | |
| 20. Revenue Deficit (1-10) | 2336 | 3781 | 3754 | 3563 | 3391 |
| 21. Fiscal Deficit (3+4-13) | 3904 | 4959 | 4410 | 4880 | 4115 |
| 22. Primary Deficit (21-23) | 1561 | 1781 | 976 | 1168 | 134 |
| Part D Other data | | | | | |
| 23. Interest Payments (included in revenue expenditure) | 2343 | 3178 | 3434 | 3712 | 3981 |
| 24. Balance from Current Revenue (BCR) | (-)1893 | (-)3295 | (-)3415 | (-) 3387 | (-) 3341 |
| 25. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts) | 3439(44) | 3760(48) | 3005(31) | 2805(26) | 965 (8) |
| 26. Financial Assistance to local bodies etc. | 357 | 370 | 363 | 216 | 352 |
| 27. Ways and Means Advances/Overdraft availed (days) | 146/107 | 140/119 | 190/53 | 159/134 | 156/117 |
| 28. Interest on WMA/Overdraft | 7/2 | 9/4 | 9/1 | 12/2 | 10/2 |
| 29. Gross State Domestic Product (GSDP) | 68448 | 76860 | 86260 | 95947 | 107384 |
| 30. Outstanding Debt (year end) | 28957 | 33921 | 38315 | 43197 | 47403 |
| 31. Outstanding guarantees (year end) | 8990 | 10584 | 13734 | 12242 | 8884 |
| 32. Maximum amount guaranteed (year end) | 7331 | 10244 | 17720 | 22951 | 23420 |
| 33. Number of incomplete projects | 10 | 11 | 7 | 8 | 10 |
| 34. Capital blocked in incomplete projects | 548 | 1177 | 859 | 795 | 882 |

Note: Figures in brackets represent percentages (rounded) to total of each sub heading GSDP for 2004-05 worked out on average growth rate.

* Higher rounding taken.

Appendix-IV²

(Refers to Paragraph 1.8.4, Page 14)

Statement showing details of amount invested and accumulated losses in
Statutory Corporations and Government Companies

(Rupees in crore)

| Sr. No. | Name of the Statutory Corporation & Government Companies | Amount invested upto end of 2004-05 | Accumulated losses | Period upto which accounts finalised |
|---------|---|-------------------------------------|--------------------|--------------------------------------|
| 1. | Punjab Financial Corporation, Chandigarh | 29.31 ³ | 237.92 | 2003-04 |
| 2. | PEPSU Road Transport Corporation, Patiala | 86.82 | 289.24 | 2002-03 |
| 3. | Punjab State Electricity Board | 2806.11 ² | 708.38 | 2002-03 |
| 4. | Punjab State Seeds Corporation Ltd., Chandigarh | 4.51 ² | 4.65 | 2003-04 |
| 5. | Punjab Agro Industries Corporation Ltd. | 45.46 | 9.93 | 2003-04 |
| 6. | Punjab Dairy Development Corporation Ltd., Chandigarh | 4.80 | 4.80 | 2000-01 |
| 7. | Punjab Export Corporation Ltd., Chandigarh | 0.09 | 0.27 | 1977-78 |
| 8. | Punjab State Industrial Development Corporation Ltd., Chandigarh | 78.22 | 316.68 | 2002-03 |
| 9. | Punjab Poultry Corporation Ltd., Chandigarh | 3.09 ² | 5.90 | 2002-03 |
| 10. | Punjab State Tubewell Corporation Ltd., Chandigarh | 150.67 ² | 410.18 | 2000-01 |
| 11. | Punjab Film & News Corporation, Chandigarh | 1.51 | 2.01 | 1997-98 |
| 12. | Punjab State Civil Supplies Corporation, Chandigarh | 3.73 | 488.88 | 2003-04 |
| 13. | Punjab State Handloom & Textile Development Corporation, Chandigarh | 3.63 | 8.30 | 1999-2000 |
| 14. | Punjab Hosiery & Knitwear Development Corporation, Chandigarh | 3.91 | 16.63 | 2003-04 |
| 15. | Punjab State Tourism Development Corporation, Chandigarh | 6.66 ² | 11.88 | 2003-04 |
| 16. | Punjab Leather Development Corporation, Chandigarh | 3.42 | 6.22 | 1996-97 |
| 17. | Punjab Bus Stand Management Corporation, Chandigarh | 6.15 ² | 8.38 | 1998-99 |
| 18. | Punjab State Container & Warehousing Corporation | 25.00 | 4.52 | 2003-04 |
| | Total | 3263.09 | 2534.77 | |

² Refer Finance Account 2004-05: Statement No.14/Page 198.

³ The figures have been adopted from footnotes on pages: 199, 201, 203, 205, 207, 209, 211 of Finance Account for the year 2004-05

Appendix – V
(Refers to Paragraph 2.3.1, Page 26)

Statement showing major savings

| Grant No. | Head of account | Savings (Rupees in crore) |
|-----------|---|---------------------------|
| 1 | Agriculture and Forests | |
| | 2406-Forestry and Wild Life, Forestry, Social and Farm Forestry, Externally Aided Social Forestry Development Project (Plan) | 16.90 |
| | 2401-Crop Husbandry, Direction and Administration, Centrally Sponsored and Macro Management Work-Plan for Agriculture Department (CSS) | 10.31 |
| 5 | Education | |
| | 2202-General Education, Elementary Education, Government Primary Schools Government Primary Schools | 123.56 |
| | Secondary Education, Government Secondary Schools, Government Secondary Schools, | 69.94 |
| | Elementary Education, Government Primary Schools, Sarv Shiksha Abhiyan (Plan) | 41.47 |
| | University and Higher Education, Assistance to Non-Government Colleges and Institutes, Assistance to Non-Government Colleges and Institutes | 26.97 |
| | Secondary Education, Teachers Training, Government Junior Basic Teachers Training (CSS) | 21.72 |
| | Elementary Education, Other expenditure, Sarv Shiksha Abhiyan (CSS) | 204.76 |
| | Secondary Education, Government Secondary Schools, Infrastructural Development of Schools Colleges (Education Cess) (Plan) | 35.00 |
| | 4202-Capital Outlay on Education, Sports, Arts and Culture, General Education, Elementary Education, Sarv Shiksha Abhiyan (Plan) | 32.54 |
| | General Education, Secondary Education, Sarv Shiksha Abhiyan (CSS) | 100.85 |
| 8 | Finance | |
| | 2049-Interest payments, Interest on Internal Debt, Interest on other Internal Debts, Interest on Temporary Loans obtained from the State Bank of India and other Banks for purchase of Foodgrains | 56.76 |
| | Interest on Reserve Funds, Interest on General and other Reserve Funds, Interest on General and other Reserve Funds (Natural Calamity Fund) | 35.17 |
| | 6004-Loans and Advances from the Central Government, Non Plan Loans, Share of Small Savings Collections, Share of Small Savings Collections | 2046.52 |
| | 6003-Internal Debt of the State Government, Loans from other Institutions, Loans from other Institutions | 176.41 |
| | Loans from the State Bank of India and other Banks – Loans from the State Bank of India | 246.00 |
| 9 | Food and Supplies | |
| | 4408-Capital Outlay on Food Storage and Warehousing – 101-Procurement and supply- 01-Provincial Reserve Food Scheme | 223.40 |

| | | |
|-----------|--|--------|
| 11 | Health and Family Welfare | |
| | 2210-Medical and Public Health, Rural Health Services, Allopathy, Subsidiary Health Centres, Subsidiary Health Centres | 26.62 |
| | Urban Health Services-Allopathy, Direction and Administration, World Bank aided Area Project for the development of Health Care in Punjab (90:10) sharing basis between Government of India and State Government (Plan) | 22.53 |
| 13 | Industries | |
| | 2852-Industries, General, Other expenditure, Freight subsidy for Export to existing Small and Medium Units (INIP-2003) (Plan) | 25.00 |
| 15 | Irrigation and Power | |
| | 2801-Power, General, Other expenditure, Subsidy under Rural Electrification of Punjab Electricity Board) | 196.37 |
| | 2701-Major and Medium Irrigation, Major Irrigation, Commercial, Sirhind Canal System, Direction and Administration | 52.62 |
| | Other expenditure including interest | 42.71 |
| | Beas Project Unit I (B.S.L.) Direction and Administration | 24.15 |
| | 4701-Capital Outlay on Major and Medium Irrigation, Major Irrigation Commercial, Sirhind Canal System, Direction and Administration | 20.84 |
| | 4801-Capital Outlay on Power Project, General, Investments in State Electricity Board, Assistance to P.S.E.B. | 400.00 |
| | 6801-Loans for Power Projects, Hydel Generation, Transmission and Distribution system (including APDRP) (Plan) | 62.26 |
| | 4701-Capital Outlay on Major and Medium Irrigation, Medium Irrigation Commercial, Extension of Phase II of Kandi Canal from Hoshiarpur to Balachaur (R.D. 59.5 to 73.50) Works expenditure (Plan) | 23.41 |
| 17 | Local Government, Housing and Urban Development | |
| | 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, Other Miscellaneous Compensations and Assignments, Grant-in-aid to Municipal Committees/Corporations/Notified Area Committees in lieu of abolition of octroi in the State | 49.24 |
| | 4217-Capital Outlay on Urban Development, Other Urban Development Schemes, Other expenditure, Prevention of Pollution of River Sutlej, Cost of Land (CSS) | 70.00 |
| | 6216-Loans for Housing, Urban Housing, Loans to Housing Boards, Loans to Punjab State Housing Board (PUDA) (CSS) | 57.12 |
| 19 | Planning | |
| | 3451-Secretariat Economic Services, Planning Commission, Planning Board, Formulation of District Plan at District Headquarters (Plan) | 216.15 |
| | 5475-Capital Outlay on other General Economic Services – Statistics, Formulation of District Plan at District headquarters (Plan) | 245.99 |
| 21 | Public Works | |
| | 2215-Water Supply and Sanitation, Water Supply, Direction and Administration, Direction and Administration, | 68.49 |
| | Rural Water Supply Programmes, Accelerated Rural Water Supply Programmes (CSS) | 56.51 |
| | 2059-Public Works, General, Direction and Administration, Direction | 32.69 |
| | 2215-Water Supply and Sanitation, Sewerage and Sanitation, Sewerage Services Rural Water Supply (PMGY) (Plan) | 22.00 |

| | | |
|-----------|--|--------|
| | 5054-Capital Outlay on Roads and Bridges, State Highways, Other expenditure NABARD Assisted Project for Construction/widening of Roads and Construction of Bridges and Buildings Infrastructure (Plan) | 184.36 |
| | Central Road Fund (Plan) | 66.06 |
| | 4215-Capital Outlay on Water Supply and Sanitation, Water Supply, Rural Water Supply, R.W.S. – 8 – NABARD aided R.W.S. (Plan) | 63.00 |
| | Accelerated R.W.S. Programme (CSS) | 50.00 |
| | Rajiv Gandhi R.W.S. Mission (CSS) | 20.00 |
| | 5054-Capital Outlay on Roads and Bridges, State Highways, Other expenditure Prime Minister Gramin Sadak Yojana (PMGSY) (CSS) | 25.00 |
| 23 | Rural Development and Panchayats | |
| | 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, Other Miscellaneous Compensations and Assignments, Compensation to Gram Panchayat Samitites in lieu of Tax on the sale of Country Liquor | 29.50 |
| | 2515-Other Rural Development Programmes, Other expenditure, Sampuran Gramin Rojgar Yojna (CSS) | 28.50 |
| | 3604-Compensation and Assignments to Local Bodies and Panchayati Raj Insittutions, Other Miscellaneous Compensations and Assignments, Incentive Fund to Panchayati Raj Institutions as per recommendation of 2 nd Punjab Finance Commission | 20.00 |
| | 4515-Capital Outlay on Other Rural Development Programmes, Rural Development, Sampuran Gramin Rojgar Yojana (CSS) | 28.50 |
| | Environment Improvement of SC Basties/villages with stress on sanitation (Plan) | 20.00 |

Appendix - VI

(Refers to Paragraph 2.3.2, Page 26)

Substantial Savings in Grants/Appropriations

| Sr. No. | Grants/Head of Account | Provision | Saving (Per cent) | Contributing reasons as stated by Government/ Department |
|---------|---|-------------------------|----------------------|---|
| | | <i>(Rupees in lakh)</i> | | |
| 1. | 02-Animal Husbandry | | | Remaining amount was not released by the Government. |
| | Revenue Plan CSS | | | |
| | 2403-Animal Husbandry 101-Veterinary Services and Animal Health 18-Foot and Mouth Disease Control Programme (100% GOI) 99-No Detailed Head (Voted) | 400.00 | 330.79 (82.70) | |
| 2 | Revenue Plan Share | | | Bills were not passed by the treasury. |
| | 2404-Dairy Development 102-Dairy Development Projects 03-Financial Assistance to Dairy Co-operative to Meet Out their Losses (Voted) | 324.00 | 324.00 (100) | |
| 3 | 2425-Co-operation 107-Assistance to Credit Co-operatives 02-Assistance for Integrated Co-operative Development Project (Voted) | 295.84 | 295.84 (100) | Grant was not sanctioned by the Finance Department. |
| 4 | Revenue Plan State | | | The bill was not passed by the treasury. |
| | 2404-Dairy Development 102-Dairy Development Projects 03-Financial Assistance to Dairy Co-operative to meet out their Losses (Voted) | 324.00 | 324.00 (100) | |
| 5. | 2425-Co-operation 107-Assistance to Credit Co-operatives 02-Assistance For Integrated Co-operative Development Project (Voted) | 295.84 | 295.84 (100) | Grant was not sanctioned by the Finance Department. |
| 6. | Capital Plan CSS | | | Grant was not sanctioned by the Finance Department. |
| | 4425-Capital Outlay on Co-operation 107-Investment in Credit Co-operatives 02-Assistance Share Capital For Integrated Co-operative Development Project Including Preparation of Project Report (Voted) | 1140.54 | 1140.54 (100) | |

| | | | | |
|-----|--|---------|-------------------|--|
| 7 | 6425-Loans for Co-operation 107-Loans to Credit Co-operatives 09-Assistance as Share Capital and Loan For Integrated Co-operative Development Project (Voted) | 336.92 | 336.92 (100) | Grant was not sanctioned by the Finance Department. |
| 8 | 06-Election | 948.11 | 388.46 (40.97) | Due to non receipt of bills from Presses/Firms upto 31.03.2005 and non passing of bills from the treasury. |
| | Revenue Non Plan State | | | |
| | 2015-Elections 102-Electoral Officers 01-Electoral Officers (Voted) | | | |
| 9 | 105-Charges For Conduct of Elections to Parliament 01-Elections to Parliament (Voted) | 1235.60 | 211.19 (17.09) | Due to non receipt of bills from Presses/Firms upto 31.03.2005 and non passing of bills from the treasury. |
| 10 | 24-Science, Technology and Environment | 250.00 | 250.00 (100) | Grant not released by the Government. |
| | Revenue Plan CSS | | | |
| | 3425-Other Scientific Research 60-Others 800-Other Expenditure 10-Setting up of I.R.E.P. Cell at State and District Level (Voted) | | | |
| 11 | Capital Plan CSS | 260.00 | 260.00 (100) | Grant not released by the Government. |
| | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 31-Hariker Wetland Project (Voted) | | | |
| 12. | 37-Setting up of Bio-Technology Park in Punjab 99-No Detailed Head (Voted) | 350.00 | 350.00 (100) | Grant not released by the Government. |
| 13. | Capital Plan Share | 1500.00 | 1500.00 (100) | Grant not released by the Government. |
| | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 11-Energy Recovery From Urban Municipal Industrial Waste (Voted) | | | |
| 14 | 15-Solar Power Generation (Voted) | 1500.00 | 1500.00 (100) | Grant not released by the Government. |
| 15. | 22-Solar Photo Voltaic Demonstration Programme (35% Beneficiaries) (Voted) | 210.00 | 210.00 (100) | Grant not released. |

| | | | | |
|--|---|---------|-------------------|--|
| 16. | 25-Integrated Rural Energy Programme – Solar Water Pumping Programme (10% Beneficiary) (Voted) | 1225.00 | 1225.00 (100) | The Department stated that Rs 3.75 crore were released but this relates to the same scheme under Capital Plan State. |
| 17. | 26-Promotion for MRSE including SPY Devices in Rural Area (35% Beneficiary) (Voted) | 210.00 | 210.00 (100) | Grant not released by the Government. |
| 18. | 27-Setting up of Science City at Jalandhar (Scientific Research) (Voted) | 1150.00 | 1150.00 (100) | The Department stated that Rs 3.03 crore were released but this relates to the same scheme under Capital Plan State. |
| 19. | Capital Plan State 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 09-Setting up of Science City at Jalandhar Kapurthala Road (Voted) | 574.00 | 270.92 (47.20) | Balance grant not released by the Government. |
| 28-Tourism and Cultural Affairs | | | | |
| 20. | Capital Plan State 4202-Capital Outlay on Education, Sports, Art and Culture 04-Art and Culture 106-Museums 05-Anandpur Sahib Foundation for Khalsa Heritage Complex 99-No Detailed Head (Voted) | 1823.00 | 1823.00 (100) | Grant was not sanctioned by the Government. |
| 21. | 06-Centenary, Heritage, Infrastructure Development and Maintenance including Preservation of Quila Mubarak at Patiala (Voted) | 300.00 | 300.00 (100) | The project was not finalised/sanctioned by the Government. |
| Grand Total | | | 12696.50 | |

Appendix-VII

(Refers to Paragraph 2.3.3, Page 27)

Statement of various grants/appropriations indicating major head-wise/scheme- wise expenditure where persistent savings in excess of Rupees five crore each and 20 per cent or more of the provisions

| Sr. No. | Grant No. | Head of Account | Year | | | | | | | | |
|---------|----------------------------------|---|--------------------------|-------------|-------------------------------|-----------|-------------|-------------------------------|-----------|-------------|-------------------------------|
| | | | 2002-03 | | | 2003-04 | | | 2004-05 | | |
| | | | Provision | Expenditure | Saving (Percentage of saving) | Provision | Expenditure | Saving (Percentage of saving) | Provision | Expenditure | Saving (Percentage of saving) |
| | | Name of Grant | <i>(Rupees in Crore)</i> | | | | | | | | |
| | | Revenue (Voted) | | | | | | | | | |
| 1. | 1-Agriculture and Forests | 2406-Forestry and Wild Life – Forestry – Social and Farm Forestry-Externally Aided Social Forestry Development Project (Plan) | 68.43 | 43.22 | 25.21 (36.84) | 81.39 | 60.84 | 20.55 (25.25) | 64.20 | 47.30 | 16.90 (26.32) |
| 2. | 5-Education | 2202-General Education-Secondary Education – Government Secondary Schools – Introduction of 10+2 system of Education in Government Schools (Adhoc)-(Plan) | 30.25 | 19.12 | 11.13 (36.79) | 32.00 | 17.54 | 14.46 (45.19) | 25.00 | 18.80 | 6.20 (24.80) |
| 3. | 15-irrigation and Power | 2701-Major and Medium Irrigation – Major Irrigation – Commercial – Sirhind Canal System – Other expenditure including interest | 44.30 | 0.74 | 43.56 (98.33) | 44.30 | 0.74 | 43.56 (98.33) | 44.30 | 1.58 | 42.72 (96.43) |
| 4. | 19-Planning | 3451-Secretariat Economic Services – Planning Commission – Planning Board – Formulation of District Plan at District Headquarters (Plan) | 227.24 | 132.91 | 94.33 (41.51) | 282.04 | 162.37 | 119.67 (42.43) | 278.31 | 62.16 | 216.15 (77.66) |
| 5. | 21-Public Works | 2215-Water Supply and Sanitation – Water Supply – Rural Water Supply Programmes – Accelerated Rural Water Supply Programmes (CSS) | 106.25 | 24.13 | 82.12 (77.29) | 93.60 | 17.70 | 75.90 (81.09) | 80.00 | 23.49 | 56.51 (70.64) |

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| | | | | | | | | | | | |
|-----|--|---|-------|------|--------------|-------|------|---------------|-------|------|--------------|
| 6. | | 2059- Public Works – Other Buildings – Construction – Other Administrative Services | 10.30 | 2.92 | 7.38 (71.65) | 15.30 | 0.06 | 15.24 (99.61) | 14.30 | 9.22 | 5.08 (35.52) |
| 7. | | 2215-Water Supply and Sanitation – Sewerage and Sanitation – Sewerage Services – Rural Water Supply (PMGY) (Plan) | 19.99 | - | 19.99 (100) | 20.00 | - | 20.00 (100) | 22.00 | - | 22.00 (100) |
| 8. | 23-Rural Development and Panchayats | 2515-Other Rural Development Programmes – Other expenditure Sampuran Gramin Rozgar Yojana – (CSS) | 46.88 | - | 46.88 (100) | 21.78 | - | 21.78 (100) | 28.50 | - | 28.50 (100) |
| | | Capital (Voted) | | | | | | | | | |
| 9. | 3-Co-operation | 4425-Capital Outlay on Co-operation – Investment in Credit Co-operatives – Assistance as share capital for integrated Co-operative Development Project (including preparation of project report) (CSS) | 10.12 | - | 10.12 (100) | 11.41 | - | 11.41 (100) | 11.41 | - | 11.41 (100) |
| 10. | 15-Irrigation and Power | 4711-Capital Outlay on Flood Control Projects – Flood Control – Civil Works – Construction of Flood Protection and Drainage Works – Works expenditure (CSS) | 10.00 | - | 10.00 (100) | 10.00 | - | 10.00 (100) | 10.00 | - | 10.00 (100) |
| 11. | | Works expenditure (I) Counter Protective Works (CSS) | 10.00 | - | 10.00 (100) | 10.00 | - | 10.00 (100) | 10.00 | - | 10.00 (100) |
| 12. | | 4711-Capital Outlay on Flood Control Projects – Drainage Civil Works – Project for Construction of Flood Protection Works on river Ghaggar and its tributaries in Districts Patiala and Fatehgarh Sahib of Punjab RIDF (Plan) | 10.00 | - | 10.00 (100) | 9.00 | - | 9.00 (100) | 10.00 | - | 10.00 (100) |

| | | | | | | | | | | | |
|-----|---|--|----------------|---------------|-----------------|----------------|---------------|-----------------|----------------|---------------|----------------|
| 13. | 17-Local Government, Housing and Urban Development | 4217-Capital Outlay on Urban Development – Other Urban Development Schemes – Other expenditure –Prevention of Pollution of River Sutlej – Cost of land (CSS) | 75.00 | - | 75.00 (100) | 70.00 | - | 70.00 (100) | 70.00 | - | 70.00 (100) |
| 14. | | 4217-Capital Outlay on Urban Development – Other Urban Development Schemes – Other expenditure –Sawarn Jayanti Shehri Rozgar Yojana (CSS) | 6.00 | - | 6.00 (100) | 7.50 | - | 7.50 (100) | 8.25 | - | 8.25 (100) |
| 15. | 19-Planning | 5475-Capital Outlay on Other General Economic Services – Statistics – Formulation of District Plan at District Headquarters (Plan) | 155.59 | 85.16 | 70.43 (45.27) | 314.06 | 45.47 | 268.59 (85.52) | 268.96 | 22.97 | 245.99 (91.46) |
| 16. | 21-Public Works | 5054-Capital Outlay on Roads and Bridges – State Highways – Other expenditure NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges and Buildings – Infrastructure (Plan) | 124.00 | 83.77 | 40.23 (32.44) | 150.00 | 81.90 | 68.10 (45.4) | 300.00 | 115.64 | 184.36 (61.45) |
| 17. | 23-Rural Development and Panchayats | 4515-Capital Outlay on Other Rural Development Programmes – Rural Development – Indira Awas Yojana (CSS) | 10.50 | - | 10.50 (100) | 6.26 | - | 6.26 (100) | 13.20 | - | 13.20 (100) |
| 18. | | 4515-Capital Outlay on Other Rural Development Programmes – Rural Development –Sampuran Gramin Rozgar Yojana (CSS) | 46.87 | - | 46.87 (100) | 21.78 | - | 21.78 (100) | 28.50 | - | 28.50 (100) |
| | | Capital (Charged) | | | | | | | | | |
| 19. | 08-Finance | 6003-Internal Debt of the State Government – Loans from the State Bank of India and other Banks – Loans from the State Bank of India | 1731.00 | 451.39 | 1279.61 (73.92) | 2044.00 | 28.67 | 2015.33 (98.60) | 246.00 | - | 246.00 (100) |
| | | TOTAL | 2742.72 | 843.36 | 1899.36 | 3244.42 | 415.29 | 2829.13 | 1532.93 | 301.16 | 1231.77 |

Appendix-VIII

(Refers to Paragraph 2.3.5, Page 27)

Cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

| Sr.No. | Grant/appropriation | Amount of grant/appropriation | | | |
|--------------------------|--|-------------------------------|---------------|--------------------|----------------|
| | | Original | Supplementary | Actual expenditure | Saving |
| Revenue-(Voted) | | | | | |
| 1. | 02-Animal Husbandry and Fisheries | 140.04 | 7.76 | 126.03 | 21.77 |
| 2. | 04-Defence Services Welfare | 20.54 | 6.02 | 17.65 | 8.91 |
| 3. | 09-Food & Supplies | 51.32 | 0.27 | 46.84 | 4.75 |
| 4. | 10-General Administration | 77.87 | 7.78 | 76.77 | 8.88 |
| 5. | 12-Home Affairs and Justice | 1234.02 | 1.15 | 1211.35 | 23.82 |
| 6. | 15-Irrigation and Power | 2942.28 | 10.12 | 2651.31 | 301.09 |
| 7. | 25-Social and Women Welfare and Welfare of Scheduled Castes and Backward Classes | 184.61 | 3.13 | 93.22 | 94.52 |
| 8. | 30-Vigilance | 10.45 | 0.75 | 10.38 | 0.82 |
| Revenue (Charged) | | | | | |
| 9. | 18-Personnel and Administrative Reforms | 1.95 | 0.16 | 1.70 | 0.41 |
| 10. | 21-Public Works | 2.15 | 1.00 | 0.05 | 3.10 |
| Capital (Voted) | | | | | |
| 11. | 10-General Administration | 5.35 | 1.90 | 2.65 | 4.60 |
| 12. | 11-Health and Family Welfare | 14.70 | 7.10 | 3.46 | 18.34 |
| 13. | 12-Home Affairs and Justice | 60.24 | 16.51 | 40.00 | 36.75 |
| 14. | 13-Industries | 4.16 | 0.42 | 2.49 | 2.09 |
| 15. | 15-Irrigation and Power | 820.09 | 26.90 | 386.27 | 460.72 |
| 16. | 17-Local Government Housing & Urban Development | 215.23 | 77.14 | 70.56 | 221.81 |
| 17. | 21-Public Works | 470.91 | 184.39 | 129.41 | 525.89 |
| 18. | 28-Tourism and Cultural Affairs | 18.29 | 9.31 | 0.01 | 27.59 |
| Total | | 6274.20 | 361.81 | 4870.15 | 1765.86 |

Appendix-IX
(Refer to Paragraph 2.3.5, Page 27)
Excessive supplementary grants

(Rupees in crore)

| Serial number | Grant/ appropriation | Amount of grant/appropriation | | | | |
|--------------------------|-------------------------------------|-------------------------------|--------------------|---------------|-----------------------|--------------|
| | | Original | Supple- mentary | Total | Actual expenditure | Saving |
| Revenue-(Voted) | | | | | | |
| 1. | 26-State Legislature | 11.86 | 2.90 | 14.76 | 12.59 | 2.17 |
| 2. | 28-Tourism and Cultural Affairs | 7.45 | 6.39 | 13.84 | 10.87 | 2.97 |
| Revenue (Charged) | | | | | | |
| 3. | 09-Food and Supplies | 0.05 | 2.23 | 2.28 | 2.16 | 0.12 |
| Capital (Voted) | | | | | | |
| 4. | 08-Finance | 19.20 | 2.35 | 21.55 | 19.23 | 2.32 |
| 5. | 23-Rural Development and Panchayats | 127.58 | 99.54 | 227.12 | 156.46 | 70.66 |
| | TOTAL | 166.14 | 113.41 | 279.55 | 201.31 | 78.24 |

Appendix-X

(Refers to Paragraph 2.3.6, Page 27)
Cases where savings were not surrendered

(Rupees in crore)

| Sr. No. | Grant | Saving | Amount Surrendered |
|--------------------------|--|-------------------|--------------------|
| Revenue (Voted) | | | |
| 1. | 04-Defence Service Welfare | 8.91 | - |
| 2. | 10-General Administration | 8.88 ⁴ | - |
| 3. | 13-Industries | 55.04 | - |
| 4. | 15-Irrigation and Power | 301.09 | - |
| 5. | 16-Labour and Employment | 1.98 | - |
| 6. | 22-Revenue and Rehabilitation | 2.60 | - |
| 7. | 23-Rural Development and Panchayats | 119.16 | - |
| 8. | 24-Science, Technology and Environment | 3.94 | - |
| 9. | 26-State Legislature | 2.17 | - |
| 10. | 28-Tourism and Cultural Affairs | 2.97 | - |
| 11. | 29-Transport | 37.70 | - |
| Revenue (Charged) | | | |
| 12. | 05-Education | 2.81 | - |
| 13. | 21-Public Works | 3.10 | - |
| Capital (Voted) | | | |
| 14. | 05-Education | 163.71 | - |
| 15. | 08-Finance | 2.32 | - |
| 16. | 10-General Administration | 4.60 | - |
| 17. | 11-Health and Family Welfare | 18.34 | - |
| 18. | 12-Home Affairs & Justice | 36.75 | - |
| 19. | 13-Industries | 2.09 | - |
| 20. | 15-Irrigation and Power | 460.72 | - |
| 21. | 19-Planning | 259.43 | - |
| 22. | 21-Public Works | 525.89 | - |
| 23. | 22-Revenue and Rehabilitation | 2.80 | - |
| 24. | 23-Rural Development and Panchayats | 70.66 | - |
| 25. | 24-Science, Technology and Environment | 78.06 | - |
| 26. | 28-Tourism and Cultural Affairs | 27.59 | - |
| 27. | 29-Transport | 34.87 | - |
| Capital (Charged) | | | |
| 28. | 08-Finance | 868.56 | - |
| Total | | 3106.74 | Nil |

⁴ Rs 45,000 were only surrendered

Appendix-XI
(Refers to Paragraph 2.3.6, Page 27)

Anticipated savings not surrendered

(Rupees in crore)

| Sr. No. | Grant | Total saving | Amount surrendered | Amount not surrendered | Percentage not surrendered |
|------------------------|--|----------------|--------------------|------------------------|----------------------------|
| Revenue (Voted) | | | | | |
| 1. | 01-Agriculture and Forest | 89.30 | 14.41 | 74.89 | 83.86 |
| 2. | 02-Animal Husbandry and Fisheries | 21.78 | 3.21 | 18.57 | 85.26 |
| 3. | 03-Co-operation | 25.74 | 10.65 | 15.09 | 58.62 |
| 4. | 05-Education | 618.96 | 3.04 | 615.92 | 99.51 |
| 5. | 06-Elections | 14.15 | 5.27 | 8.88 | 62.76 |
| 6. | 07-Excise and Taxation | 5.90 | 0.61 | 5.29 | 89.66 |
| 7. | 09-Food and Supplies | 4.75 | 2.41 | 2.34 | 49.26 |
| 8. | 11-Health and Family Welfare | 165.91 | 5.15 | 160.76 | 96.90 |
| 9. | 12-Home Affairs and Justice | 23.83 | 2.57 | 21.26 | 89.22 |
| 10. | 14-Information and Public Relations | 3.70 | 1.28 | 2.42 | 65.40 |
| 11. | 17-Local Government, Housing and Urban Development | 60.07 | 0.05 | 60.02 | 99.92 |
| 12. | 19-Planning | 217.51 | 0.32 | 217.19 | 99.85 |
| 13. | 27-Technical Education and Industrial Training | 42.38 | 6.89 | 35.49 | 83.74 |
| Capital (Voted) | | | | | |
| 14. | 01-Agriculture and Forest | 28.16 | 15.18 | 12.98 | 46.09 |
| 15. | 02-Animal Husbandry and Fisheries | 21.91 | 13.87 | 8.04 | 36.70 |
| 16. | 03-Co-operation | 94.94 | 77.74 | 17.20 | 18.12 |
| 17. | 17-Local Government, Housing and Urban Development | 221.81 | 32.47 | 189.34 | 85.36 |
| | Total | 1660.80 | 195.12 | 1465.68 | |

Appendix-XII
(Refer to Paragraph 2.3.9 Page 28)

Statement showing Head and Sub Head-wise cases of significant and persistent excess over grants/ appropriations

| Sr. No. | Grant No. , Head and Sub Head | Amount of Excess | | | | | | | | |
|--------------------------|---|------------------|-------------|--------|-----------|-------------|--------|-----------|-------------|--------|
| | | 2002-2003 | | | 2003-2004 | | | 2004-05 | | |
| | | Provision | Expenditure | Excess | Provision | Expenditure | Excess | Provision | Expenditure | Excess |
| Revenue (Voted) | | | | | | | | | | |
| (Rupees in crore) | | | | | | | | | | |
| | 15-Irrigation & Power | | | | | | | | | |
| 1. | 2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 125-Lining of Channels 07-Other expenditure including interest | 0 | 23.40 | 23.40 | 0 | 23.40 | 23.40 | 0 | 1.64 | 1.64 |
| 2. | 2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 141-Sutlej Yamuna Link Canal Project 07-Other expenditure including interest | 0 | 16.80 | 16.80 | 0 | 16.80 | 16.80 | 0 | 1.18 | 1.18 |
| 3. | 2701-Major and Medium Irrigation 03-Medium Irrigation-Commercial 104-Lining of Channels 07-Other expenditure including interest | 0 | 12.56 | 12.56 | 0 | 13.04 | 13.04 | 0 | 1.47 | 1.47 |
| 4. | 2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 101-Sirhind Canal System 10-Pensionary charges | 0 | 5.21 | 5.21 | 0 | 5.30 | 5.30 | 0 | 6.32 | 6.32 |
| | 21-Public Works | | | | | | | | | |
| 5. | 2215-Water Supply and Sanitation 01-Water Supply 799-Suspense | 0 | 86.07 | 86.07 | 0 | 81.01 | 81.01 | 0 | 80.33 | 80.33 |
| 6. | 2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 19-Electrical Circle | 1.75 | 2.79 | 1.04 | 1.75 | 6.98 | 5.23 | 2.50 | 5.27 | 2.77 |

| | | | | | | | | | | |
|--------------------------|--|-------------|---------------|---------------|-------------|---------------|--------------|-------------|---------------|---------------|
| 7. | 3054-Roads and Bridges 80-General 799-Suspense | 6.00 | 16.59 | 10.59 | 6.00 | 8.01 | 2.01 | 0.01 | 4.94 | 4.93 |
| 8. | 2059-Public Works 80-General 799-Suspense | 0.90 | 162.76 | 161.86 | 0 | 146.59 | 146.59 | 0 | 151.02 | 151.02 |
| 9. | 2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programmes 01-Rural Water Supply 09-Prime Minister Gramin Udyog Yojna (Plan) | 0 | 17.31 | 17.31 | 0 | 13.47 | 13.47 | 0 | 8.02 | 8.02 |
| 10. | 2515-Other Rural Development Programme 799-Suspense | 0 | 9.77 | 9.77 | 0.00 | 52.87 | 52.87 | 0 | 20.04 | 20.04 |
| Revenue (Charged) | | | | | | | | | | |
| 8 – Finance | | | | | | | | | | |
| 11. | 2049-Interest payments 03-Interest on Small Savings, Provident Funds etc. 104-Interest on General Provident Funds 03-Interest on All India Service Provident Fund etc. | 0 | 1.24 | 1.24 | 0 | 1.16 | 1.16 | 0 | 1.20 | 1.20 |
| Capital (Voted) | | | | | | | | | | |
| 21 – Public Works | | | | | | | | | | |
| 12. | 5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 02-Improvement/Widening of existing District Roads and State Highways (Plan) | 0 | 18.22 | 18.22 | 0 | 22.32 | 22.32 | 0 | 2.41 | 2.41 |
| TOTAL | | 8.65 | 372.72 | 364.07 | 7.75 | 390.95 | 383.2 | 2.51 | 283.84 | 281.33 |

Appendix-XIII

(Refers to Paragraph 2.3.10, Page 28)

Cases of re-appropriation under which the expenditure finally showed excess over the balance provision

(Rupees in crore)

| Sr. No. | Grant No. | Major head affecting the grant | Original | Supplementary | Re-appropriation | Total grant | Expenditure | Amount of excess after re-appropriation |
|----------------|------------------|---|-----------------|----------------------|-------------------------|--------------------|--------------------|--|
| 1. | 8 | 2071-Pensions and Other Retirement Benefits (1)01-Gratuities | 164.24 | - | 62.08 | 226.32 | 249.93 | 23.61 |
| 2. | 8 | 2071-Pensions and Other Retirement Benefits (2)01-Family Pensions | 87.47 | - | 3.67 | 91.14 | 109.87 | 18.73 |
| 3. | 8 | 2071-Pensions and Other Retirement Benefits (3)01-Leave Encashment | 95.45 | - | 3.99 | 99.44 | 114.36 | 14.92 |
| | | Total | 347.16 | | 69.74 | 416.90 | 474.16 | 57.26 |

Appendix–XIV
(Refers to Paragraph 2.3.10, Page 28)

**Significant cases of major re-appropriation
which were injudicious on account of non-utilisation**

(Rupees in crore)

| Sr. No. | Grant No. | Major head affecting the grant | Original | Supplementary | Re-appropriation | Total grant | Expenditure | Amount of final Saving |
|---------|-----------|---|----------|---------------|------------------|-------------|-------------|------------------------|
| 1. | 1 | 2415-Agricultural Research and Education (25)01–Technical improvement for Production and Market Development for Higher Value Crops (ACA) – (Plan) | - | - | 3.00 | 3.00 | - | 3.00 |
| 2. | | 2401-Crop Husbandry (1)01-Direction | 58.06 | - | 10.44 | 68.50 | 65.01 | 3.49 |
| 3. | | 2401-Crop Husbandry (5)20-Integrated Scheme of Oil, Seeds, Pulses, Oilpalm and Maize (SOPO)-(CSS) | - | - | 1.05 | 1.05 | 0.02 | 1.03 |
| 4. | | 4810-Capital Outlay on Non-Conventional Sources of Energy (9)01-Scheme for the Creation of Bio-Gas Plants in the State (100%)-(CSS) | 1.40 | - | 0.60 | 2.00 | - | 2.00 |
| 5. | 2 | 2403-Animal Husbandry (3)13-Assistance to States for Control of Animal diseases-Creation of disease free zone – (CSS) | 0.60 | - | 1.33 | 1.93 | - | 1.93 |
| 6. | | 2403-Animal Husbandry (6)03-Live Stock Census-(CSS) | 0.50 | - | 1.14 | 1.64 | - | 1.64 |
| 7. | | 4403-Capital Outlay on Animal Husbandry (10)02-Live stock census (CSS) | 0.14 | - | 0.86 | 1.00 | - | 1.00 |
| 8. | 6 | 2075-Miscellaneous General Services (5)01-Elections under the Sikh Gurdwara Act. | 4.63 | - | 0.34 | 4.97 | 3.44 | 1.53 |
| 9. | 7 | 2040-Taxes on Sales, Trade, etc. (1)01-Direction and Administration | 39.07 | - | 0.60 | 39.67 | 36.59 | 3.08 |
| 10. | 8 | 7610-Loans to Government Servants etc. (2)03-House Building Advances to Government Servants | 1.89 | 2.35 | 2.65 | 6.89 | 5.79 | 1.10 |
| 11. | 9 | 3456-Civil Supplies (1)01- Direction | 45.18 | 0.26 | 0.22 | 45.66 | 43.58 | 2.08 |

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| | | | | | | | | |
|--------------|----|---|--------|------|------|--------|--------|--------------|
| 12. | 10 | 2052-Secretariat - General Services (4)01-General Services – Secretariat | 31.97 | 1.02 | 2.61 | 35.60 | 32.62 | 2.98 |
| 13. | 12 | 2055-Police (3)01-District Police- (Proper) | 641.10 | - | 1.51 | 642.61 | 636.65 | 5.96 |
| 14. | 12 | 2055-Police (5)01-Police Training College | 13.19 | - | 0.32 | 13.51 | 11.72 | 1.79 |
| 15. | 12 | 2055-Police (8)01-Railway Police | 21.49 | - | 0.42 | 21.91 | 20.89 | 1.02 |
| 16. | 12 | 2056-Jails (15)02-District Jails | 18.01 | - | 2.33 | 20.34 | 17.58 | 2.76 |
| 17. | 12 | 2056-Jails (5)01-Central Jails | 30.03 | - | 5.72 | 35.75 | 31.74 | 4.01 |
| 18. | 25 | 2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes (5)20-Attendance Scholarship to Scheduled castes Girls Students in Rural Areas (ACA) (Plan) | - | 3.05 | 2.40 | 5.45 | - | 5.45 |
| 19. | 25 | 2235-Social Security and Welfare (31)15-Awareness Programme for Gender Bias (ACA) (CSS) | - | 0.01 | 0.99 | 1.00 | - | 1.00 |
| 20. | | 2235-Social Security and Welfare (32)14-Attendance Scholarship to Handicapped Girl Children (ACA) (CSS) | - | 0.01 | 0.99 | 1.00 | - | 1.00 |
| 21. | 28 | 2205-Art and Culture (1)06-Outlay recommended by 11 th Finance Commission for Heritage Protection (Plan) | 1.20 | - | 0.36 | 1.56 | 0.36 | 1.20 |
| 22. | | 2205-Art and Culture (2)04-Grant-in-aid to the Institutions engaged in promotion of Art and Culture (Plan) | 1.00 | 6.39 | 0.99 | 8.38 | 7.00 | 1.38 |
| 23. | | 4202-Capital Outlay on Education, Sports, Art and Culture (2)06- Centenary, Heritage Infrastructure development and maintenance including preservation of Quila Mubark at Patiala (Plan) | - | 2.97 | 0.03 | 3.00 | - | 3.00 |
| Total | | | | | | | | 53.43 |

Appendix-XV

(Refers to Paragraph 2.5, Page 29)

List of re-appropriation orders which were not accepted by AG (A&E)

(Rupees in crore)

| Sr. No. | Grant No. | Gross amount of the Re-appropriation order | Authority by which order was issued | Brief reasons of rejections |
|---------|----------------------------------|--|---|---|
| 1. | 2-Animal Husbandry and Fisheries | 1.73 | Secretary to Government of Punjab, Department of Animal Husbandry Chandigarh | (i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Saving of salary used on other SOEs |
| 2. | 4-Defence Services Welfare | 6.31 | Principal Secretary to Government of Punjab Department of Defence Services Welfare Punjab, Chandigarh | (i) Re-appropriation order was not according to Revised Estimates (ii) Surrenders/withdrawals used without prior permission of Finance Department. |
| 3. | 5-Education | 0.80 | Secretary to Government of Punjab, Higher Education Punjab, Chandigarh. | Savings of salary used on other SOEs |
| 4. | -Do- | 1.14 | -Do- | -Do- |
| 5. | -Do- | 8.22 | Secretary to Government of Punjab Sports and Youth Services, Punjab, Chandigarh | Savings of Plan side used in Non Plan. |
| 6. | -Do- | 2.35 | -Do- | -Do- |
| 7. | -Do- | 0.10 | Principal Secretary to Government of Punjab, Department of Archives and Culture, Punjab, Chandigarh. | (i) -Do- (ii) Savings of salary used on other SOEs. |
| 8. | -Do- | 116.01 | Special Secretary to Government of Punjab, Education Department, Chandigarh. | (i) Classification is not according to Budget. (ii) Revenue and Capital surrenders or withdrawals not shown separately. |
| 9. | 11-Health and Family Welfare | 0.03 | Secretary to Government of Punjab, Health and Family Welfare Department Chandigarh | Re-appropriation order is not according to Revised Estimates. |
| 10. | -Do- | 72.47 | -Do- | (i) Re-appropriation order is not according to Revised Estimates (ii) Re-appropriation order made to the new scheme |
| 11. | -Do- | 13.45 | Secretary to Government of Punjab, Research and Medical Education Department, Chandigarh. | Surrenders/withdrawals used without prior permission of the Finance Department |

| | | | | |
|--------------|--|---------------|---|--|
| 12. | -Do- | 8.38 | Secretary to Government of Punjab , Health and Family welfare Department Chandigarh | (i) Re-appropriation order is not according to Revised Estimates (ii) Surrenders/withdrawals used without prior permission of the Finance Department |
| 13. | -Do- | 0.49 | -Do- | -Do- |
| 14. | 15-Irrigation and Power | 0.03 | Secretary to Government of Punjab, Department of Power, Chandigarh. | (i)Re-appropriation order is not according to Revised Estimates (ii)Saving of salary used on other SOEs |
| 15. | -Do- | 130.13 | Principal secretary to Government of Punjab, Department of Irrigation, Chandigarh. | -Do- |
| 16. | 19-Planning | 302.79 | Secretary to Government of Punjab Department of Planning, Chandigarh | (i)Re-appropriation order is not according to Revised Estimates (ii) Savings of Plan side used on Non Plan. |
| 17. | 22-Revenue and Rehabilitation | 148.17 | Financial Commissioner and Secretary to Government of Punjab. Revenue and Rehabilitation Department, Punjab, Chandigarh | (I)Re-appropriation order is not according to Revised Estimates (ii) Charged amount should not be re-appropriated to Voted side |
| 18. | 24-Science, Technology and Environment | 32.41 | Special Secretary to Government of Punjab, Department of Science Technology and Environment, Chandigarh | (i)Re-appropriation order issued after the closing of financial year (ii)Total of the reappropriation order in respect of 'From' and 'To' side do not tally |
| 19. | 29-Transport | 51.07 | Principal Secretary to Government of Punjab , Department of Civil Aviation, Punjab, Chandigarh. | (i)Re-appropriation order is not according to Revised Estimates (ii) Depots wise break up not shown separately. |
| Total | | 896.08 | | |

Appendix-XVI

(Refers to Paragraph 2.6, Page 30)

Statement showing flow of expenditure during the fourth quarter of 2004-05

(Rupees in lakh)

| Sr. No. | <u>Head of Account</u> | Total expenditure | Expenditure during 4th quarter | Percentage of expenditure in 4 th quarter | During March 2005 | Percentage of expenditure in March 2005 to total expenditure of 2004-05 |
|---------|--|-------------------|--------------------------------|--|-------------------|---|
| 1. | 2047-Other Fiscal Services | 4372.82 | 2218.79 | 50.74 | 1413.53 | 32.33 |
| 2. | 2058-Printing and Stationery | 1875.31 | 1010.80 | 53.90 | 747.08 | 39.84 |
| 3. | 2075-Misc. General Services | 262360.02 | 168108.71 | 64.08 | 82553.46 | 31.47 |
| 4. | 2801-Power | 217247.99 | 217086.11 | 99.93 | 144970.04 | 66.73 |
| 5. | 3425-Other Scientific Research | 52.97 | 26.49 | 50.01 | 26.49 | 50.01 |
| 6. | 4070-Capital Outlay on Administrative Services | 654.37 | 629.46 | 96.19 | 179.17 | 27.38 |
| 7. | 4210-Capital Outlay on Medical and Public Health | 560.34 | 532.06 | 94.95 | 183.09 | 32.67 |
| 8. | 4216-Capital Outlay on Housing | 95.95 | 76.40 | 79.62 | 76.40 | 79.62 |
| 9. | 4217-Capital Outlay on Urban Development | 6918.87 | 4288.93 | 61.99 | 3059.29 | 44.22 |
| 10. | 4402-Capital Outlay on Soil and Water Conservation | 86.37 | 86.37 | 100.00 | 50.04 | 57.94 |
| 11. | 4406-Capital Outlay on Forestry and Wild Life | 2317.08 | 1294.38 | 55.86 | 604.66 | 26.10 |
| 12. | 4853-Capital Outlay on Non Ferrous Mining and Metallurgical Industries | 0.09 | 0.09 | 100.00 | 0.09 | 100.00 |
| | TOTAL | 496542.18 | 395358.59 | | 233863.34 | |

Appendix - XVII
(Refers to Paragraph 2.7.2, Page 30)

Persistent savings in reviewed grants/appropriations

| Sr. No. | Grant/Head of Account/ Name of Scheme | Total Grant/ Amount of Savings (per cent) | | |
|---------|--|---|------------------------------------|------------------------------------|
| | | 2002-03 | 2003-04 | 2004-05 |
| | 02-Animal Husbandry and Fisheries | | | |
| | Revenue Plan CSS | <i>(Rupees in lakh)</i> | | |
| 1. | 2403-Animal Husbandry 101-Veterinary Services and Animal Health 15-Animal Disease Management and Regulatory Medicine Establishment of Regional Referral Disease Diagnose Laboratory (Voted) | <u>204.00</u> 204.00 (100) | <u>48.50</u> 20.64 (42.56) | <u>27.50</u> 21.18 (77.02) |
| 2 | 2405-Fisheries 101-Inland fisheries 10-Assistance to Fish Farmers Agencies in the State (Voted) | <u>60.00</u> 50.00 (83.33) | <u>60.00</u> 60.00 (100) | <u>60.00</u> 60.00 (100) |
| | Revenue Plan State | | | |
| | 03-Cooperation | | | |
| | Capital Plan CSS | | | |
| 3. | 4425-Capital Outlay on Cooperation 107-Investment in Credit Cooperation 02-Assistance Share Capital for Integrated Coop Development Including Preparation of Project Report (Voted) | <u>1012.42</u> 1012.42 (100) | <u>1140.54</u> 1140.54 (100) | <u>1140.54</u> 1140.54 (100) |
| 4 | 4425-Capital Outlay on Cooperation 190-Investment on Public Sector and other Undertaking 02-Share Capital Assistance/Rehabilitation Assistance to Primary Marketing Societies in Development States (Voted) | <u>60.00</u> 60.00 (100) | <u>42.00</u> 42.00 (100) | <u>42.00</u> 42.00 (100) |
| 5. | 6425-Loan for Co-operation 107-Loans to Credit Co-operatives 09-Assistance to Share Capital and Loan for Integrated Co-operative Development Project (Voted) | <u>327.92</u> 327.92 (100) | <u>336.92</u> 336.92 (100) | <u>336.92</u> 336.92 (100) |
| | 24-Science, Technology and Environment | | | |
| | Revenue Plan CSS | | | |
| 6 | 3425-Other Scientific Research 800-Other Expenditure 10-Setting up I.R.E.P. Cell at State and District level (Voted) | <u>100.00</u> 100.00 (100) | <u>220.00</u> 220.00 (100) | <u>250.00</u> 250.00 (100) |
| | Capital Plan CSS | | | |
| 7. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 24-Installation of family Size Bio Gas Plant (80 per cent Beneficiary) 100 per cent Punjab Energy Development Agency | <u>210.00</u> 210.00 (100) | <u>210.00</u> 210.00 (100) | <u>75.00</u> 75.00 (100) |

| | | | | |
|-----|--|--|--|--|
| | (Voted) | | | |
| 8. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 32-Kangli Wet land Project (Voted) | <u>300.00</u> <i>300.00</i> <i>(100)</i> | <u>36.05</u> <i>36.05</i> <i>(100)</i> | <u>161.00</u> <i>124.95</i> <i>(77.61)</i> |
| 9. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 33-Ropar Wet land Project (Voted) | <u>100.00</u> <i>100.00</i> <i>(100)</i> | <u>46.85</u> <i>46.85</i> <i>(100)</i> | <u>191.00</u> <i>144.15</i> <i>(75.39)</i> |
| 10. | Capital Plan Share 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 11-Energy Recovery from Urban Municipal Industrial Waste (Voted) | <u>110.00</u> <i>110.00</i> <i>(100)</i> | <u>450.00</u> <i>450.00</i> <i>(100)</i> | <u>1500.00</u> <i>1500.00</i> <i>(100)</i> |
| 11. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 21-Mini/Micro Hydel Project (Voted) | <u>415.00</u> <i>415.00</i> <i>(100)</i> | <u>200.00</u> <i>200.00</i> <i>(100)</i> | <u>178.00</u> <i>178.00</i> <i>(100)</i> |
| 12. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 25-Integrated Rural Energy Programme Solar Water Pumping Programme (10 per cent Beneficiary) (Voted) | <u>1150.00</u> <i>1150.00</i> <i>(100)</i> | <u>1250.00</u> <i>1250.00</i> <i>(100)</i> | <u>1225.00</u> <i>1225.00</i> <i>(100)</i> |
| 13. | 5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 26-Promotion for MRSE including SPV Devices in Rural Area (35 per cent beneficiary) (Voted) | <u>145.00</u> <i>145.00</i> <i>(100)</i> | <u>50.00</u> <i>50.00</i> <i>(100)</i> | <u>210.00</u> <i>210.00</i> <i>(100)</i> |

Note:

- Italic figures represent savings
- Figures within brackets represent percentage of savings

Appendix - XVIII

(Refers to Paragraph 2.7.3, Page 30)

Savings due to non release of funds/grants

| Sr. No. | Grant/Head of Account | Final saving (Rupees in lakh) | Contributing reasons as stated by Government/ Department |
|----------------|---|--------------------------------------|---|
| | 24-Science, Technology and Environment | | |
| | Revenue Plan Share | | |
| 1. | 3425-Other Scientific Research 60-Others 200-Assistance to Other Scientific Bodies 14-Popularisation of Science (Voted) | 6.50 | Grant not released by the Government. |
| 2. | 27-Mass Awareness and Publicity (Voted) | 84.00 | Grant not released by the Government. |
| 3. | 800-Other Expenditure 03-Environment Impact Assessment Studies of Industries/ Focal Industrial Area (Voted) | 5.00 | Grant not released by the Government. |
| 4. | Revenue Plan State 3425-Other Scientific Research 60-Others 200-Assistance to Other Scientific Bodies 07-Training/Retraining Including Seminar/Workshop (Voted) | 3.00 | Grant not released by the Government. |
| 5. | 08-Pilot Trials Extension through Approved Institution (Voted) | 7.50 | Grant not released by the Government. |
| 6. | 13-Programme for the Promotion of Bio-Technology in Punjab (Voted) | 2.00 | Grant not released by the Government. |
| 7. | 14-Popularisation of Science (Voted) | 5.00 | Grant not released by the Government. |
| 8. | 18-Popularisation of Science (Voted) | 6.50 | Funds not released by Finance Department. |
| 9. | 19-Solid Waste Management Through Vermical Bio-Technology (Voted) | 2.00 | Funds not released by Finance Department. |
| 10. | 27-Mass Awareness and Publicity (Voted) | 5.00 | Grant not released by the Government. |
| 11. | 29-Energy Conservation Industries 99-No detailed head (Voted) | 4.00 | Grant not released by the Government. |
| 12. | Revenue Plan State 3435-Ecology and Environment 03-Environmental Research and Ecological Regeneration 800-Other Expenditure 05-Environment Impact Assessment Studies of the Industries/ Focal point Industrial Area. (Voted) | 5.00 | Grant not released by the Government. |

| | | | |
|-----|--|--------|--|
| 13. | 13-Joint Programme with UNESCO 99-No Detailed Head (Voted) | 2.00 | Grant not released by the Government. |
| 14. | 15-continuation of Mode of Capacity Enhancement Programme of Environmental Information Systems (ENVIS) (Voted) | 6.00 | Grant not released by the Finance Department. |
| 15. | 16-Status of Environment Reporting in Punjab (Voted) | 4.00 | Grant not released by the Government. |
| 16. | 17-Setting up of Centre for Bio-Technology Base Programme for Women and Rural Development (Voted) | 2.00 | Funds not released by the Planning Department. |
| 17. | 18-Self Employment Generation for un-employed youth through Technical Training (Voted) | 1.00 | Funds not released by the Planning Department. |
| 18. | Capital Plan CSS | 75.00 | Grant not released by the Government. |
| | 5425-Capital Outlay on other Scientific and Environmental Research 208-Ecology and Environment 24-Installation of Family Size Bio-Gas Plant (80 per cent Beneficiary) 100 per cent Punjab Energy Development Agency (Voted) | | |
| 19. | Capital Plan Share | 4.00 | Funds not released by Finance Department. |
| | 5425-Capital Outlay on other Scientific and Environmental Research 208-Ecology and Environment 17-Bio Diversity of the Shivalik Eco-System of Punjab (Voted) | | |
| 20. | 29-Power Generation from Agro Waste (Voted) | 100.00 | Grant not released by the Government. |
| 21. | 30-Energy Conservation in Agriculture, Cooking and lighting Sector (Voted) | 45.00 | Grant not released by the Government. |
| 22. | Capital Plan State | 50.00 | Grant not released by the Government. |
| | 5425-Capital Outlay on other Scientific and Environmental Research 208-Ecology and Environment 05-Setting up of Four Common Effluents Treatment Plant (Voted) | | |
| 23. | 26-Promotion for MRSE Including SPV Devices in Rural Areas (35% Beneficiary) (Voted) | 25.00 | Grant not released by the Government. |
| 24. | 35-Conservation and Management of Wetland 99-No Detailed Head (Voted) | 15.00 | Grant not released by the Government. |
| 25. | 800-Other Expenditure 03-Solar Photovoltaic Demonstration Programme in Punjab (Voted) | 20.00 | Grant not released by the Government. |

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| | | | |
|--------------|--|--------|---|
| 26. | 24-Bio Diversity of the Shivalik Eco System in Punjab (Voted) | 4.00 | Grant not released by the Government. |
| 27. | 37-Energy Conservation in Agriculture Cooking and Lighting Sector (Voted) | 15.00 | Grant not released by the Finance Department. |
| 28. | 28-Tourism and Cultural Affairs | 0.44 | Due to late receipt of sanction from Government of India. |
| | Revenue Non Plan State | | |
| | 2205-Art and Culture 800-Other Expenditure 01-Implementation of the Antiquities and Art Treasurer Act 1972 (Voted) | | |
| 29. | Revenue Plan State | 3.05 | Grant not released by the Government. |
| | 2205-Art and Culture 107-Museums 03-Museum Publication (Voted) | | |
| 30. | 04-Renovation Improvement and Display in Museums/Galleries (Voted) | 5.60 | Grant not released by the Government. |
| Total | | 512.59 | |

Appendix-XIX

(Refers to Paragraph 2.7.3, Page 30)

Savings due to bills not passed by the treasury

| Sr. No. | Grant/Head of Account | Final saving (Rupees in lakh) | Contributing reasons as stated by Government/ Department |
|---------|---|-------------------------------|--|
| | 28-Tourism and Cultural Affairs | | |
| 1. | Revenue Non Plan State 2205-Art and Culture 102-Promotion of Arts and Culture 02-Strengthening of Cultural Affairs (Voted) | 8.30 | Bills were not passed by the treasury. |
| 2. | Revenue Plan State 2205-Art and Culture 102-Promotion of Arts and Culture 05-Holding of Musical/Cultural Conferences/Seminars and Celebrations of Festivals, Melas and Sponsoring of Cultural Troups. (Voted) | 2.93 | Bills were not passed by the treasury. |
| 3. | Capital Non Plan State 4202-Capital Outlay on Education, Sports, Arts/Culture 04-Art and Culture 102-Museums 02-Strengthening of Cultural Affairs (Voted) | 2.76 | Bills were not passed by the treasury. |
| | Total | 13.99 | |

Appendix - XX

(Refers to Paragraph 2.7.3, Page 30)

Unnecessary/Excessive Supplementary Grants

| Sr. No. | Grants/Head of Account | Total Supplementary Grant | Saving |
|----------------|---|----------------------------------|---------------|
| | | <i>(Rupees in lakh)</i> | |
| 1 | 28-Tourism and Cultural Affairs | | |
| | Revenue Plan State | | |
| | 2205-Arts and Culture 102-Promotion of Arts and Culture 04-Grants-in-Aid to the Institution Engaged in Promotion of Art and Culture (Voted) | 638.90 | 138.00 |
| 2 | Capital Plan State | | |
| | 4202-Capital Outlay on Education, Sports, Art and Culture 04-Art and Culture 106-Museums 06-Centenary, Heritage, Infrastructure Development Maintenance Including Preservation of Quila Mubarak at Patiala. (Voted) | 297.00 | 300.00 |

Appendix-XXI

(Refers to Paragraph 3.3.3, Page 65)

TATEMENT SHOWING LIST OF DIVISIONS COVERED

| Sr. No. | NAME OF DIVISIONS |
|---------|--|
| | BUILDINGS AND ROADS DEPARTMENT |
| 1. | Construction Division No.-I PWD (B&R), Amritsar. |
| 2. | Electrical Division PWD (B&R), Chandigarh. |
| 3. | Construction Division PWD (B&R), Faridkot. |
| 4. | Construction Division PWD (B&R), Gurdaspur. |
| 5. | Panchayati Raj Division PWD (B&R), Gurdaspur. |
| 6. | Provincial Division PWD (B&R), Gurdaspur. |
| 7. | Construction Division No.-I PWD (B&R), Hoshiarpur. |
| 8. | Construction Division No.-2 PWD (B&R), Hoshiarpur. |
| 9. | Central works Division PWD (B&R), Hoshiarpur. |
| 10. | Provincial Division PWD (B&R), Hoshiarpur. |
| 11. | Construction Division No.-I PWD (B&R), Ludhiana. |
| 12. | Construction Division No.-2 PWD (B&R), Ludhiana. |
| 13. | Construction Division No.-3 PWD (B&R), Ludhiana. |
| 14. | Provincial Division PWD (B&R), Ludhiana. |
| 15. | Construction Division PWD (B&R), Patiala. |
| 16. | Provincial Division No.-1 PWD (B&R), Patiala. |
| 17. | Provincial Division No.-2 PWD (B&R), Patiala. |
| 18. | Construction Division PWD (B&R) Ropar |
| 19. | Construction Division No.-1 PWD (B&R), Mohali (Ropar). |
| 20. | Construction Division No.-2 PWD (B&R), Mohali (Ropar). |
| 21. | Provincial Division PWD (B&R), Mohali (Ropar). |
| 22. | Central Works Division PWD (B&R), Mohali (Ropar). |
| | <u>IRRIGATION DEPARTMENT</u> |
| 23. | Jandiala UBDC Division, Amritsar. |
| 24. | Amritsar Drainage Division, Amritsar. |
| 25. | Mechanical Drainage Division, Amritsar. |
| 26. | Canal lining Division, Tarn Taran at Amritsar. |
| 27. | Drainage Construction Division, Amritsar. |
| 28. | Store Procurement Division, Chandigarh. |
| 29. | Irrigation Investigation Development Division, Mohali at Chandigarh. |
| 30. | Eastern Canal Division, Ferozepur. |
| 31. | Harike Canal Division, Ferozepur. |
| 32. | Canal Lining Division, Ferozepur. |
| 33. | Drainage Construction Division, Ferozepur. |
| 34. | Mechanical Drainage Division, Ferozepur. |
| 35. | Drainage Construction Division, Faridkot. |
| 36. | Gurdaspur UBDC Division, Gurdaspur. |
| 37. | Madhopur UBDC Division, Gurdaspur. |

| | |
|-----|--|
| 38 | Gurdaspur Drainage Division, Gurdaspur. |
| 39 | Kandi Area Dam Maintenance Division, Hoshiarpur. |
| 40. | Janauri Chohal Construction Division, Hoshiarpur. |
| 41. | Intensive Investigation Division, Hoshiarpur. |
| 42. | Kandi Water Shed Drainage Division, Hoshiarpur. |
| 43. | Hoshiarpur Drainage Division, Hoshiarpur. |
| 44 | Shah Nahar Extention (Civil) Division, Hoshiarpur. |
| 45. | Investigation Division (J), Hoshiarpur. |
| 46. | Shah Nahar Extention (Mechanical) Division, Hoshiarpur. |
| 47. | Jalandhar Drainage Division, Jalandhar. |
| 48. | Ludhiana Drainage Division, Ludhiana. |
| 49 | Lohand Construction Division, Ropar. |
| 50 | Discharge Division (IB), Mohali (Ropar). |
| | <u>WATER SUPPLY AND SANITARY DEPARTMENT</u> |
| 51 | Water Supply and Sanitation (RWS)Division No.1, Amritsar. |
| 52 | Water Supply and Sanitation (GW) Division, Amritsar. |
| 53 | Water Supply and Sanitation(RWS) Division No.I, Ferozepur. |
| 54 | Water Supply and Sanitation(RWS) Division No.II, Ferozepur. |
| 55 | Water Supply & Sanitation (Mechanical) Division, Faridkot. |
| 56. | Water Supply and Sanitation (RWS)Division, Faridkot. |
| 57 | Water Supply and Sanitation(RWS) Division, Gurdaspur. |
| 58 | Water Supply and Sanitation (Mechanical) Division, Hoshiarpur. |
| 59. | Water Supply and Sanitation (RWS) Division, Jalandhar. |
| 60. | Water Supply and Sanitation(GW) Division, Jalandhar. |
| 61 | Water Supply and Sanitation(RWS) Division No.I, Ludhiana. |
| 62 | Water Supply and Sanitation(RWS) Division No.II, Ludhiana. |
| 63. | Water Supply and Sanitation(Mechanical) Division, Patiala. |
| 64. | Water Supply and Sanitation (GW) Division, Patiala. |

Appendix-XXII

(Refers to Paragraph 3.3.14, Page 70)

Irregular Transactions with Autonomous Bodies/Civil Departments

| Sr. No. | Name of Division | Recoverable (Rs.in lakhs) | | Period |
|---------|--|---------------------------|--|------------------|
| | IRRIGATION DEPARTMENT | Amount | From | |
| 1. | Executive Engineer, Mechanical Drainage Division, Amritsar | 4.50 | PSEB & D.C. Amritsar. | Prior to 1992-93 |
| 2. | Executive Engineer, Store Procurement Division, Chandigarh. | 0.71 | PSTC Chandigarh. | 1971 |
| 3. | Executive Engineer, Drainage Construction Division, Ferozepur | 0.69 | D.C. Ferozepur | 8/94 |
| 4. | Executive Engineer, Mechanical Drainage Division, Ferozepur | 3.11 | BDPO, Talwandi Sabho | 6/01 |
| 5. | Executive Engineer, Madhopur UBDC Division, Gurdaspur | 0.41 | Forest Division Pathankot | Prior to 3/01 |
| 6. | Executive Engineer, Kandi Area Dam Maintenance Division, Hoshiarpur | 1.01 | Agricultural Engineer Tubewell Ludhiana and Construction Division Tubewell PSTC Ltd. Hoshiarpur. | 90-91 |
| | | 10.43 lakh | | |
| | WATER SUPPLY & SANITATION DEPARTMENT | | | |
| 7. | Executive Engineer, Water Supply and Sanitation (RWS) Division, Ferozepur | 0.15 | Sewerage Board Ferozepur | 11/2000 |
| 8. | Executive Engineer, Water Supply and Sanitation Mechanical Division, Faridkot. | 1.02 | Sewerage Board Bhatinda, PSEB Bhatinda, D.C. Mansa | 5/96 to 9/97 |
| 9. | Executive Engineer, Water Supply and Sanitation (RWS) Division, Faridkot | 1.74 | Marketing Board Ludhiana and Sewerage Board Ludhiana & Moga. | 8/89 to 10/99 |
| 10. | Executive Engineer, Water Supply & Sanitation Mechanical Division, Hoshiarpur | 5.37 | Sewerage Board Patiala | Since 7/03 |
| 11. | Executive Engineer, Water Supply & Sanitation Mechanical Division, Patiala. | 2.69 | Sewerage Board Bathinda. | 4/98 to 9/02 |
| | | 10.97 lakh | | |

| Name of Department | Amount (Rs.in lakhs) | No.of Divisions |
|---------------------------|----------------------|-----------------|
| Irrigation | 10.43 | 6 |
| Water Supply & Sanitation | 10.97 | 5 |
| | 21.40 lakh | 11 |

Appendix -XXIII
(Refers to Paragraph 3.3.15, Page 70)

Statement showing cases where claims were not preferred

| Sr. No | Name of division | Amount (Rs. in lakh) | No. of Cases | Period |
|--|---|----------------------|--------------|---------------|
| <u>Buildings and Roads Department</u> | | | | |
| 1. | Executive Engineer, Construction Division No. I PWD (B&R) Hoshiarpur | 31.69 | 3 | 10/94 to 3/05 |
| | Total | 31.69 | 3 | |
| <u>Irrigation Department</u> | | | | |
| 2. | Executive Engineer, Drainage Construction Division, Ferozepur | 69.27 | 8 | 5/78 to 7/03 |
| 3. | Executive Engineer, Kandi Area Dam Maintenance Division, Hoshiarpur | 1.55 | 8 | 8/81 to 3/94 |
| 4. | Executive Engineer, Janauri Chohal Construction Division Hoshiarpur | 12.45 | 7 | 3/90 to 3/94 |
| 5. | Executive Engineer, Intensive Investigation Division, Hoshiarpur | 10.53 | 9 | 11/87 to 2/97 |
| 6. | Executive Engineer, Kandi Water Shed Drainage Division, Hoshiarpur | 0.14 | 2 | 2/92 to 2/97 |
| 7. | Executive Engineer, Shah Nehar Extension Division (Civil) Hoshiarpur | 7.38 | 22 | 5/80 to 8/95 |
| 8. | Executive Engineer, Shah Nehar Extension (Mechanical) Division Hoshiarpur | 30.87 | 20 | 4/79 to 5/01 |
| 9. | Executive Engineer, Ludhiana Drainage division Ludhiana | 0.74 | 5 | 4/67 to 11/71 |
| | Total | 132.93 | 81 | |
| <u>Water Supply & Sanitation Department</u> | | | | |
| 10. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Ferozepur | 7.60 | 23 | 3/97 to 1/05 |
| 11. | Executive Engineer, Water Supply & Sanitation (Mechanical) Division, Faridkot | 5.27 | 3 | 9/01 to 6/04 |
| 12. | Executive Engineer, Water Supply & Sanitation (Mechanical) Division, Hoshiarpur | 22.42 | 8 | 11/84 to 2/05 |
| | Total | 35.29 | 34 | |

| Name of Department | Amount (Rs. in lakh) | No. of Division | No of cases |
|---------------------------|----------------------|-----------------|-------------|
| Buildings & Roads | 31.69 | 1 | 3 |
| Irrigation | 132.93 | 8 | 81 |
| Water Supply & Sanitation | 35.29 | 3 | 34 |
| Total | 199.91 | 12 | 118 |

Say Rs 2 crore

Appendix -XXIV
(Refers to Paragraph 3.3.16, Page 70)
Statement showing cases where claims preferred late

| Sr. No. | Name of division | Cost of material (Rs in lakh) | No. of cases | Period of late raising of claims |
|--|---|-------------------------------|--------------|----------------------------------|
| <u>Buildings and Roads Department</u> | | | | |
| 1. | Executive Engineer, Construction Division PWD (B&R), Faridkot | 4.52 | 3 | 3 to 21 months |
| 2. | Executive Engineer, Construction Division No. I PWD (B&R), Hoshiarpur | 17.73 | 4 | 3 to 24 months |
| 3. | Executive Engineer, Construction Division No. II PWD (B&R), Hoshiarpur | 8.03 | 5 | 1 to 9 months |
| 4. | Executive Engineer, Central Works Division PWD (B&R), Hoshiarpur | 3.77 | 3 | 34 to 65 months |
| 5. | Executive Engineer, Provincial Division PWD (B&R), Hoshiarpur | 5.42 | 11 | 3 to 98 months |
| 6. | Executive Engineer, Construction Division No. II PWD (B&R), Ludhiana | 6.91 | 5 | 8 to 18 months |
| 7. | Executive Engineer, Construction Division PWD (B&R) Division Patiala | 4.32 | 6 | 1 to 6 months |
| Total | | 50.70 | 37 | |
| <u>Irrigation Department</u> | | | | |
| 8. | Executive Engineer, Gurdaspur Drainage Division, Gurdaspur | 16.82 | 2 | 24 to 120 month |
| 9. | Kandi Water Shed Drainage Division, Hoshiarpur | 0.58 | 2 | 12 to 19 months |
| Total | | 17.40 | 4 | |
| <u>Water Supply & Sanitation Department</u> | | | | |
| 10. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Gurdaspur | 130.96 | 21 | 1 to 6 months |
| Total | | 130.96 | 21 | |

| Name of Department | Amount (Rs.in lakh) | No. of Division | No of cases |
|---------------------------|---------------------|-----------------|-------------|
| Buildings & Roads | 50.70 | 7 | 37 |
| Irrigation | 17.40 | 2 | 4 |
| Water Supply & Sanitation | 130.96 | 1 | 21 |
| Total | 199.06 | 10 | 62 |

Say Rs 1.99 crore

Appendix -XXV
(Refers to Paragraph 3.3.17, Page 70)
Statement showing irregular transfer of cash

| Sr. No. | Name of division | Amount (Rs. in lakh) | Period | Awaiting adjustment (Rs. in lakh) |
|--|---|----------------------|------------------|-----------------------------------|
| <u>Buildings and Roads Department</u> | | | | |
| 1. | Executive Engineer, Construction Division PWD (B&R), Faridkot | 14.49 | 7/99 to 3/03 | 14.49 |
| 2. | Executive Engineer, Construction Division PWD (B&R), Gurdaspur | 47.92 | 3/03 to 7/04 | 27.41 |
| 3. | Executive Engineer, Panchayati Raj Division, (C&M) Gurdaspur | 8.00 | 8/01 | 8.00 |
| 4. | Executive Engineer, Construction Division No. 1 PWD (B&R), Hoshiarpur | 70.72 | 10/94 to 3/05 | 60.99 |
| 5. | Executive Engineer, Construction Division No. 2 PWD (B&R), Hoshiarpur | 4.50 | 11/02 | 4.50 |
| 6. | Executive Engineer, Central Works Division PWD (B&R), Hoshiarpur | 19.00 | 2/2000 to 5/2000 | 3.00 |
| 7. | Executive Engineer, Provincial Division PWD (B&R), Hoshiarpur | 23.01 | 10/03 to 1/05 | 23.01 |
| 8. | Executive Engineer, Construction Division No. 2 PWD (B&R), Ludhiana | 9.75 | 1/01 to 10/04 | 9.75 |
| 9. | Executive Engineer, Construction Division PWD (B&R), Patiala | 18.01 | 2/04 | -- |
| 10. | Executive Engineer, Construction Division No.-2 PWD (B&R), Mohali (Ropar) | 78.85 | 9/87 to 3/03 | 21.50 |
| 11. | Executive Engineer, Provincial Division PWD (B&R) Mohali (Ropar) | 21.50 | 6/01 to 3/03 | 6.52 |
| Total | | 315.75 | | 179.17 |
| <u>Irrigation Department</u> | | | | |
| 12. | Executive Engineer, Jandiala Division, UBDC, Amritsar | 1196.23 | 5/01 to 1/05 | 17.00 |
| 13. | Executive Engineer, Drainage Construction Division, Amritsar | 0.90 | 98-99 to 3/2000 | 0.90 |
| 14. | Executive Engineer, Harike Canal Division. CC, Ferozepur | 96.75 | 8/99 to 11/03 | 96.75 |
| 15. | Executive Engineer, Drainage Construction Division, CC, Ferozepur | 35.80 | 3/88 to 11/04 | 35.80 |
| 16. | Executive Engineer, Mechanical Drainage Division, CC, Ferozepur | 117.32 | 4/99 to 9/04 | 117.32 |

| | | | | |
|--|---|----------------|-------------------|---------------|
| 17. | Executive Engineer, Gurdaspur UBDC Division, Gurdaspur | 6.38 | 7/03 to 3/04 | 6.38 |
| 18. | Executive Engineer, Kandi Area Dam Maintenance Division, Hoshiarpur | 36.66 | 4/90 to 3/05 | 36.66 |
| 19. | Executive Engineer, Janauri Chohal Construction Division, Hoshiarpur | 19.32 | 3/94 to 9/95 | 4.54 |
| 20. | Executive Engineer, Investigation intensive Division, Hoshiarpur | 9.81 | 10/96 to 6/2001 | 9.81 |
| 21. | Executive Engineer, Kandi Water Shed Drainage Division, Hoshiarpur | 25.98 | 7/91 to 11/03 | 5.42 |
| 22. | Executive Engineer, Shah Nehar Extension Division (Civil) Hoshiarpur | 21.44 | 6/88 to 5/04 | 21.44 |
| 23. | Executive Engineer, Investigation Division (J) Hoshiarpur | 6.65 | 5/95 to 5/04 | 5.45 |
| 24. | Executive Engineer, Shah Nehar Extension Mechanical Division, Hoshiarpur | 1.09 | 8/79 to 9/01 | 1.09 |
| 25. | Executive Engineer, Jalandhar Drainage Division Jalandhar | 17.08 | 3/2000 to 9/2000 | 17.08 |
| 26. | Executive Engineer, Ludhiana Drainage Division, Ludhiana | 2.00 | 3/2000 | 2.00 |
| Total | | 1593.41 | | 377.64 |
| <i>Water Supply & Sanitation Department</i> | | | | |
| 27. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Amritsar | 65.48 | 12/2002 to 2/2005 | 65.48 |
| 28. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Ferozepur | 415.75 | 12/88 to 11/03 | 159.21 |
| 29. | Executive Engineer, Water Supply & Sanitation (Mechanical) Division, Faridkot | 94.85 | 9/98 to 4/04 | 94.85 |
| 30. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Faridkot | 3.40 | 7/2000 to 3/2002 | 0.40 |
| 31. | Executive Engineer, Water Supply & Sanitation (RWS) Division, Gurdaspur | 263.69 | 11/01 to 9/04 | 171.70 |
| 32. | Executive Engineer, Water Supply & Sanitation (RWS) Division No. I, Ludhiana | 66.46 | 11/01 to 3/04 | 0.21 |
| 33. | Executive Engineer, Water Supply & Sanitation (RWS) Division No. 2, Ludhiana | 6.03 | 1/02 to 8/03 | 6.03 |
| 34. | Executive Engineer, Water Supply & Sanitation (Mechanical) Division, Patiala | 1770.69 | 1/89 to 3/05 | 191.93 |
| 35. | Executive Engineer, Water Supply & Sanitation (GW) Division, Patiala | 209.74 | 6/01 to 8/03 | 87.90 |

| | | | |
|--------------|----------------|--|---------------|
| Total | 2896.09 | | 777.71 |
|--------------|----------------|--|---------------|

| Name of Department | Amount (Rs. in lakh) | No. of Division | Awaiting adjustment (Rs. in lakh) |
|------------------------------|-------------------------|-----------------|--------------------------------------|
| Buildings & Roads | 315.75 | 11 | 179.17 |
| Irrigation | 1593.41 | 15 | 377.64 |
| Water Supply & Sanitation | 2896.09 | 9 | 777.71 |
| Total | 4805.25 | 35 | 1334.52 |

Say Rs. 48.05 crore

Appendix-XXVI

(Refers to Paragraph 4.8.1, page 88)

Statement showing paragraphs/reviews for which action taken notes
were not received upto 30.6.2005

| Sr. No. | Name of the Department | 1995-96 | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 | 2001-02 | 2002-03 | Total |
|---------|---|----------|----------|----------|----------|----------|-----------|-----------|-----------|-----------|
| 1. | Agriculture | - | - | - | - | - | - | - | 1 | 1 |
| 2. | Commercial Activities | - | 1 | - | - | 1 | - | - | - | 2 |
| 3. | Education Department | - | - | - | - | 1 | - | 2 | 1 | 4 |
| 4. | Financial assistance to local bodies | - | - | 1 | - | 1 | 1 | 1 | - | 4 |
| 5. | General (Admn. Home, Transport & Justice) | - | - | - | - | - | - | - | 4 | 4 |
| 6. | General paras | 1 | 3 | - | 1 | 1 | 1 | 1 | - | 8 |
| 7. | Health and Family Welfare | - | - | - | - | 1 | 3 | - | 3 | 7 |
| 8. | Public Works Department (B&R) | - | - | - | - | - | 3 | 4 | 6 | 13 |
| 9. | Public Works Department (Public Health) | - | - | - | - | - | 1 | - | - | 1 |
| 10. | Irrigation and Power | - | - | - | 2 | 1 | 1 | 2 | 5 | 11 |
| 11. | Revenue Department | - | - | 1 | - | - | - | - | - | 1 |
| 12. | Rural Development & Panchayats | - | - | - | - | - | - | 1 | 1 | 2 |
| 13. | Social Welfare | - | - | - | - | - | - | - | 2 | 2 |
| 14. | Science and Technology | - | - | - | - | 1 | - | - | - | 1 |
| 15. | Tech. Education & Industrial Training | - | - | - | - | - | 1 | - | 1 | 2 |
| 16. | Animal Husbandry | - | - | - | - | - | 1 | 1 | - | 2 |
| 17. | Cooperative Department | - | - | - | - | 1 | - | 1 | - | 2 |
| 18. | Sports and Youth Services | - | - | - | - | - | - | - | 1 | 1 |
| 19. | Finance Department | - | - | - | - | - | 1 | - | - | 1 |
| 20. | Housing and Urban Development | - | - | - | - | - | - | - | 3 | 3 |
| 21. | Information and public relation | - | - | - | - | - | - | - | 1 | 1 |
| | Total | 1 | 4 | 2 | 3 | 8 | 13 | 13 | 29 | 73 |

Reviews: 17

Paras: 56

Appendix-XXVII

(Refers to Paragraph 4.8.1, page 88)

List of paras of the Report of CAG of India for which action taken notes were not received upto 30.6.2005

(Audit Report Civil)

| Sr. No. | <u>Name of the Department</u> | <u>Year of Audit Report</u> | <u>Para No.</u> | Total | Grand Total |
|----------------|---|--|--|----------------------------|--------------------|
| 1. | Agriculture | 2002-03 | 3.1(Review) | 1 | 1 |
| 2. | Commercial Activities | 1996-97 1999-2000 | 7.1 7.1 | 1 1 | 2 |
| 3. | Education Department | 1999-2000 2001-02 2002-03 | 3.1 (Review) 3.4, 6.5 4.2.1 | 1 2 1 | 4 |
| 4. | Financial Assistance to Local Bodies | 1997-98 1999-2000 2000-2001 2001-02 | 6.1 6.4 6.5 6.1 (Review) | 1 1 1 1 | 4 |
| 5. | General Administration (Home Transport, Justice Jail, Police) | 1999-2000 2002-03 | 3.7 (i) PT, 3.5(Review),3.6(Review),4.1.5, 4.6.2 | 4 | 4 |
| 6. | General Paras | 1995-96 1996-97 1998-99 1999-2000 2000-2001 2001-02 | 3.19,3.20 (PT B) 3.24,3.25,6.1 3.24 3.21 3.15 3.15 | 1 3 1 1 1 1 | 8 |
| 7. | Health & Family Welfare | 1999-2000 2000-2001 2002-03 | 3.8 3.3 (Review), 3.7, 3.8 3.2(Review), 4.4.3,4.5.1(PT),4.6.1 | 1 3 3 | 7 |
| 8. | PWD (B&R) | 1999-2000 2000-2001 2001-02 2002-03 | 4.1 PT 4.5, 4.6, 4.7 4.1 (Review),4.2,4.3,5.1 4.1,4.1.2,4.3.3,4.5.1,4.5.3,4.5.4 | 3 4 4 6 | 13 |
| 9. | PWD (Public Health) | 2000-2001 | 4.1 (Review) | 1 | 1 |

| | | | | | |
|--------------------|--|-----------|--|---|-----------|
| 10. | Irrigation and Power | 1998-99 | 4.13, 5.3 | 2 | |
| | | 1999-2000 | 4.7 | 1 | |
| | | 2000-2001 | 4.2 (Review) | 1 | |
| | | 2001-02 | 4.4, 4.5 | 2 | 11 |
| | | 2002-03 | 3.3(Review),3.4(Review),4.3.1, 4.3.2, 4.4.1 | 5 | |
| 11. | Revenue Department | 1997-98 | 3.6 (Review) | 1 | 1 |
| 12. | Rural Development and Panchayats | 2001-02 | 6.3 | 1 | 2 |
| | | 2002-03 | 4.4.2 | 1 | |
| 13. | Social Welfare Department Scheduled cast & Back ward classes, Women and Child Development | 2002-03 | 3.7(Review) 4.6.3 | 2 | 2 |
| 14. | Science Technology & Environment | 1999-2000 | 6.2 (Review) | 1 | 1 |
| 15. | Technical Education and Industrial Training | 2000-2001 | 6.4 | 1 | 2 |
| | | 2002-03 | 4.4.5 | 1 | |
| 16. | Animal Husbandry | 2000-2001 | 3.1 (Review) | 1 | |
| | | 2001-02 | 3.2 | 1 | 2 |
| 17. | Cooperation Department | 1999-2000 | 3.5 | 1 | |
| | | 2001-02 | 3.3 | 1 | 2 |
| 18. | Sports and Youth Services | 2002-03 | 4.4.4 | 1 | 1 |
| 19. | Finance Department | 2000-2001 | 3.2 (Review) | 1 | 1 |
| 20. | Housing and Urban Development Department | 2002-03 | 4.1.3, 4.3.4,4.5.2 | 3 | 3 |
| 21. | Information and Public Relation | 2002-03 | 4.1.4 | 1 | 1 |
| Grand Total | | | | | 73 |

Appendix -XXVIII

Glossary of Abbreviations

| | |
|-------------|--|
| AC | Abstract Contingent |
| ACA | Additional Central Assistance |
| ACFA | Assistant Controller of Finance and Accounts |
| ADC (D) | Additional Deputy Commissioner (Development) |
| ATNs | Action Taken Notes |
| BPEOs | Block Primary Education Officers |
| BOO | Build, Operate and Own Basis |
| BOT | Build, Operation and Transfer |
| BSNL | Bharat Sanchar Nigam Limited |
| CCA | Cultivable Command Area |
| CE | Chief Engineer |
| CGWB | Central Ground Water Board |
| COS | Controller of Stores |
| CSS | Centrally Sponsored Scheme |
| DC | Detailed Contingent |
| DCFA | Deputy Controller of Finance and Accounts |
| DCHG | District Commander Home Generals |
| DEOs | District Education Officers |
| DGP | Director General of Police |
| DGS&D | Director General of Supplies and Disposals |
| DHS | Director Health Services |
| DPP | Direct Payment Procedure |
| DRME | Director General of Research and Medical Education |
| DST | Director State Transport |
| DTP | District Town Planner |
| EFC | Eleventh Finance Commission |
| FCI | Food Corporation of India |
| FD | Finance Department |
| FRBMA | Fiscal Responsibility and Budget Management Act, 2003 |
| GOI | Government of India |
| GPF | General Provident Fund |
| GPW | Government Polytechnic for Women |
| <i>GSDP</i> | Gross State Domestic Product |
| HFL | High Flood Level |
| HUDCO | Housing and Urban Development Corporation |
| IRQP | Improvement of Riding Quality Programme |
| ITCKT | Institute of Textile Chemistry and Knitting Technology |
| ITIs | Industrial Training Institutes |
| JMF | Job Mix Formula |
| M&R | Maintenance and Repair |
| MC | Municipal Council |
| MORT&H | Ministry of Rural Transport & Highways |
| MoU | Memorandum of Understanding |

| | |
|--------|---|
| MTFRP | Medium Term Fiscal Reforms Programme |
| NHAI | National Highway Authority of India |
| NHA | National Highway Authority |
| NHs | National Highways |
| NIT | Notice Inviting Tender |
| NSL | National Surface Level |
| NTPDAA | New Town Planning and Development Authority for Anandgarh |
| OPD | Outdoor Patient Department |
| OW | Original Work |
| PAC | Public Accounts Committee |
| PAU | Punjab Agriculture University |
| PEDA | Punjab Energy Development Agency |
| PID | Punjab Irrigation Department |
| PIDB | Punjab Infrastructure Development Board |
| PIs | Polytechnic Institutions |
| PMGY | Pradhan Mantri Gramodaya Yojana |
| PNCP | Punjab New Capital Periphery |
| PRDB | Punjab Rural Development Board |
| PRTC | Pepsu Road Transport Corporation |
| PRTPD | Punjab Regional and Town Planning and Development |
| PSEB | Punjab State Electricity Board |
| PTA | Police Training Academy |
| PUDA | Punjab Urban Planning and Development Authority |
| QCC | Quality Control Consultant |
| RBI | Reserve Bank of India |
| RO | Regional Officer |
| RPAO | Regional Pay & Accounts Officer |
| RWS | Rural Water Supply |
| SLP | Special Leave Petition |
| T&D | Transmission and Distribution |
| TD | Telecom Department |
| TI | Tanning Institute |
| VRS | Voluntary Retirement Scheme |
| WMA | Ways and Means Advances |