

Appendix -I
(Refers to Paragraph 1.4, Page 4)
TIME SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

	1999-2000	2000-2001	2001-2002	2002-03	2003-04
Part A. Receipts					
1. Revenue Receipts	7468	9377	8929	11071	12139
(i) Tax Revenue	3947 (53)	4895 (52)	4820(54)	5711 (52)	6146 (51)
Taxes on Agricultural Income	--	--	--	--	--
Taxes on Sales, Trades etc.	1977 (50)	2645 (54)	2684(56)	3072(54)	3308 (54)
State Excise	1231 (32)	1325 (27)	1350(28)	1429(25)	1463 (24)
Taxes on vehicles	321 (8)	338 (7)	318(7)	444(8)	389 (6)
Stamps and Registration fees	326 (8)	424 (9)	444(9)	559(10)	729 (12)
Land Revenue	5	7	9	9	13
Other Taxes	87 (2)	156 (3)	15	198 (3)	244 (4)
(ii) Non Tax Revenue	2362 (32)	2935 (31)	2960(33)	4036(36)	4666 (38)
(iii) State's share of Union taxes and duties	639 (8)	720 (8)	611(7)	649(6)	754 (6)
(iv) Grants in aid from GOI	520 (7)	827 (9)	538(6)	675(6)	573 (5)
2. Misc Capital Receipts	--	--	--	--	--
3. Total revenue and Non debt capital receipts (1+2)	7468	9377	8929	11071	12139
4. Recoveries of Loans and Advances	109	127	872	103	105
5. Public Debt Receipts	4456	4996	6681	6246	7337
Internal Debt (excluding Ways & Means Advances and Overdrafts)	1654	4364	5719	5827	6526
Net transactions under Ways and Means advances and Overdraft	--	8	126	--	269
Loans and Advances from Government of India [*]	2802	624	836	419	542
6. Total receipts in the Consolidated Fund (3+4+5)	12033	14500	16482	17420	19581
7. Contingency Fund Receipts	7	--	3	--	--
8. Public Account Receipts	10864	11049	14171	11972	10111
9. Total receipts of the State (6+7+8)	22904	25549	30656	29392	29692
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	10195(95)	11713 (87)	12710(86)	14825(95)	15702 (92)
Plan	812(8)	829 (7)	865(7)	708(5)	615 (4)
Non Plan	9383(92)	10884 (93)	11845(93)	14117(95)	15087 (96)
General Services	2945(29)	4188(36)	4389(35)	5638(38)	5639 (36)
Interest	2637(26)	2343(20)	3178(25)	3434(23)	3712 (24)
Social Services	2716(27)	2993 (25)	3111(24)	3222(22)	3368 (21)
Economic Services	1846(18)	2100 (18)	1866(15)	2310(16)	2939 (19)
Grants-in-aid and Contributions	51	89 (1)	166(1)	221(1)	44
11. Capital Expenditure	439(4)	1393 (11)	984(7)	420(3)	665 (4)
Plan	589(134)	697 (50)	952(97)	897(214)	623 (94)
Non Plan	(-) ¹⁵⁰ (-34)	696 (50)	32(3)	-477 ⁶ (-114)	42 (6)
General Services	38(9)	43 (3)	22(2)	21(5)	18 (3)
Social Services	42(9)	53 (4)	54(6)	22(5)	5
Economic Services	359(82)	1297 (93)	908(92)	377(90)	642 (97)
12. Disbursement of Loans and Advances	137(1)	302 (2)	1066(7)	339(2)	757 (4)
13. Total (10+11+12)	10771	13408	14760	15584	17124
14. Repayments of Public Debt	2570	1468	2556	2445	3089
Internal Debt (excluding Ways and Means Advances and Overdraft)	717	836	1766	663	193
Net transactions under Ways and Means advances and Overdraft	722	--	--	352	--

* Higher rounding taken

* Includes Ways and Means Advances from GOI

* Minus expenditure is because of recoveries under major head dealing with capital expenditure (4059, 4250, 4401, 4404, 4408 and 5054)

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Loans and Advances from Government of India*	1131	632	790	1430	2896
15. Appropriation to Contingency Fund	--	--	--	--	--
16. Total disbursement out of Consolidated Fund (13+14+15)	13341	14876	17316	18029	20213
17. Contingency Fund disbursements	4	--	--	--	--
18. Public Account disbursements	9627	10359	13428	11395	9347
19. Total disbursements by the State (16+17+18)	22972	25235	30744	29424	29560
<i>Part C. Deficits</i>					
20. Revenue Deficit (1-10)	2727	2336	3781	3754	3563
21. Fiscal Deficit (3+4-13)	3194	3904	4959	4410	4880
22. Primary Deficit (21-23)	557	1561	1781	976	1168
<i>Part D Other data</i>					
23. Interest Payments (included in revenue expenditure)	2637	2343	3178	3434	3712
24. Balance from Current Revenue (BCR)	(-)2254	(-)1893	(-)3295	(-)3415	(-) 3387
25. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	2393(38)	3439(44)	3760(48)	3005(31)	2805(26)
26. Financial Assistance to local bodies etc.	376	357	370	363	216
27. Ways and Means Advances/Overdraft availed (days)	166/84	146/107	140/119	190/53	159/134
28. Interest on WMA/Overdraft	8/4	7/2	9/4	9/1	12/2
29. Gross State Domestic Product (GSDP)	62700	68448	76860	86260	95947
30. Outstanding Debt (year end)	24804	28957	33921	38315	43197
31. Outstanding guarantees (year end)	9951	8990	10584	13734	12242
32. Maximum amount guaranteed (year end)	12059	7331	10244	17720	22951
33. Number of incomplete projects	13	10	11	7	8
34. Capital blocked in incomplete projects	1380	548	1177	859	795

Note: Figures in brackets represent percentages (rounded) to total of each sub heading GSDP for 2003-04 worked out on average growth rate.

* Higher rounding taken

Appendix-II
(Refers to Paragraph 1.9.1, Page 15)

**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF
PUNJAB AS ON 31 MARCH 2004**

(Rupees in crore)

As on 31.03.2003	Liabilities	As on 31.03.2004
18623.50	Internal Debt -	25226.42
4053.62	Market Loans bearing interest	6059.25
0.45	Market Loans not bearing interest	0.40
156.95	Loans from LIC	150.04
6162.59	Loans from other Institutions	7121.35
185.79	Ways and Means Advances/Overdrafts from Reserve Bank of India	455.27
8064.10	Special Securities issued to National Small Savings Fund of Central Government	11440.11
11923.66	Loans and Advances from Central Government -	9419.13`
56.01	Pre 1984-85 Loans	37.84
4470.38	Non-Plan Loans	1830.75
7312.95	Loans for State Plan Schemes	7473.09
0.23	Loans for Central Plan Schemes	0.05
84.09	Loans for Centrally Sponsored Plan Schemes	77.40
--	Other Ways and Means Advances	--
25.00	Contingency Fund	25.00
6306.16	Small Savings, Provident Funds, etc.	6766.90
1138.17	Deposits	1250.08
468.01	Reserve Funds	679.42
127.80	Remittance Balances	99.00
38612.30		43465.95
	Assets	
11526.31	Gross Capital Outlay on Fixed Assets -	12191.00
2352.02	Investments in shares of Companies, Corporations, etc.	2358.74
9174.29	Other Capital Outlay	9832.26
5386.05	Loans and Advances -	6038.18
3903.29	Loans for Power Projects	4572.63
1037.59	Other Development Loans	1026.49
445.17	Loans to Government servants and Miscellaneous loans	439.06
0.63	Advances	0.68
83.17	Suspense and Miscellaneous Balances	74.30
390.44	Cash -	373.13
--	Cash in Treasuries and Local Remittances	--
63.42	Deposits with Reserve Bank	(-)15.21
80.34	Departmental Cash Balance	141.65
0.15	Permanent cash imprest	0.16
144.51	Investment of Earmarked Funds	144.51
102.02	Cash Balance Investments	102.02
21225.70	Deficit on Government Accounts -	24788.66
3753.94	Revenue Deficit of the Current Year	3562.96
--	Other adjustments	--
17471.76	Accumulated deficit up to previous year	21225.70
--	Proforma correction	--
38612.30		43465.95

Appendix-III¹

(Refers to Paragraph 1.11, Page 20)

**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 2003-04	Accumulated losses	Period upto which accounts finalised
1.	Punjab Financial Corporation, Chandigarh	29.31	227.29	2002-03
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	5.58	2002-03
5.	Punjab Agro Industries Corporation Ltd.	45.46	11.41	2002-03
6.	Punjab Dairy Development Corporation Ltd., Chandigarh	4.80 ²	4.80	2000-01
7.	Punjab Export Corporation Ltd., Chandigarh	0.09 ²	0.27	1977-78
8.	Punjab State Industrial Development Corporation Ltd., Chandigarh	78.22	236.88	2001-02
9.	Punjab Poultry Corporation Ltd., Chandigarh	3.09 ²	4.78	2000-01
10.	Punjab State Tubewell Corporation Ltd., Chandigarh	150.67 ²	38.11	1977-78
11.	Punjab Film & News Corporation, Chandigarh	1.51	1.96	1994-95
12.	Punjab State Civil Supplies Corporation, Chandigarh	3.73	332.50	2002-03
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	10.21	2001-02
16.	Punjab Leather Development Corporation, Chandigarh	3.42	10.87	1994-95
17.	Punjab Bus Stand Management Corporation, Chandigarh	6.15 ²	2.00	1997-98
18.	Punjab State Container & Warehousing Corporation	25.00	13.06	2001-02
Total		3263.09	1922.27	

¹ Refer Finance Account 2004: Statement No.14/Page 198.

² The figures have been adopted from footnotes on pages:199,201,203,205,207,209,211 of Finance Account for the year 2003-04

Appendix-IV
(Refers to paragraph 2.3.1, Page 26)

Statement showing major savings

Grant No.	Head of account	Savings (Rupees in crore)
1	Agriculture & Forest	
1	2406-Forestry & Wild Life, Forestry, Social and Farm Forestry, Externally Aided Social Forestry Development Project (Plan)	20.55
1	2401-Crop Husbandry, Direction & Administration, Centrally Sponsored and Macro Management Work-Plan for Agriculture Department (CSS)	18.34
5	Education	
5	2202-General Education, Elementary Education, Government Primary School Government Primary School	23.77
5	University and Higher Education, Assistance to Non-Government Colleges & Institutions	15.39
5	Elementary Education, Government Primary Schools, Sarv Shiksha Abhiyan (CSS)	100.50
5	Government Primary Schools, Sarv Shiksha Abhiyan (Plan)	44.05
5	Secondary Education, Government Secondary Schools, Introduction of 10+2 system of Education in Government Schools (Adhoc)	14.46
5	4202-Capital Outlay on Education, Sports, Arts and Culture, General Education, Elementary Education, Sarv Shiksha Abhiyan (CSS)	102.63
5	Sarv Shiksha Abhiyan (Plan)	33.28
8	Finance	
8	6003-Internal Debt of the State Government, Loans from the State Bank of India and other Banks, Loans from State Bank of India	2015.33
8	Loans and Advances from the Central Government, Ways and Means Advances, Other Ways and Means Advances	50.00
8	7610-Loans to Government Servants etc., House Building Advances-House Building Advances to Government servants	28.60
	Health and Family Welfare	
11	2210-Medical and Public Health, Rural Health Services, Allopathy, Subsidiary Health Centres	16.05
11	Medical Education, Training and Research, Allopathy, Government Medical College, Patiala	12.39
11	Urban Health Service-Allopathy, Direction and Administration, World Bank aided Project for strengthening the Primary Health care in the State (Plan)	15.50
13	Industries	
13	2852-Industries, General, Other Expenditure, Enhancement of Competitiveness of Existing Industries, Capital subsidy for modernisation and for Technology Upgradation (Plan)	25.00
13	Development of Border Area, Capital Subsidy for New Small Scale Industrial Units in Border Area (DBA) (Plan)	25.00
13	Freight Subsidy for Export to Existing Small and Medium Units (Plan)	49.00
15	Irrigation and Power	
15	2702-Minor Irrigation, Surface Water, Lift Irrigation Schemes, Ravi & Sakki Nalah Area	70.49
15	2701-Major & Medium Irrigation, Major Irrigation, Commercial, Sirhind Canal System, Direction and Administration	69.97

15	2701-Other Expenditure including interest	43.56
15	2701-Beas Project Unit-I (BSL), Direction and Administration	19.45
15	2801-Power, General, Other Expenditure, Subsidy under Rural Electrification (Punjab State Electricity Board)	66.91
15	2711-Flood Control and Drainage, Flood Control, Direction and Administration	15.69
15	6801-Loan for Power Projects, Transmission and Distribution, Loans for Transmission Schemes	81.26
15	6801-Hydel Generation, Transmission & Distribution System (Plan)	41.35
15	4701-Capital Outlay on Major & Medium Irrigation, Irrigation Facilities to Himachal Areas below Talwara, Works Expenditure (Plan)	10.90
15	4711-Capital Outlay on Flood Control Projects, Flood Control, Civil Works, Construction of Flood Protection and Drainage Works (CSS)	10.00
15	4711-Works Expenditure (I) – Counter Protective Works (CSS)	10.00
15	4701-Capital Outlay on Major & Medium Irrigation, Medium Irrigation Commercial, Remodelling of Sirhind Canal (NABARD), Works Expenditure (Plan)	18.83
17	Local Government, Housing and Urban Development	
17	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	73.32
17	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, Other Miscellaneous Compensation and Assignments, Incentive Fund to Urban Local Bodies as per recommendations of 2 nd Punjab Finance Commission	10.00
17	4217-Capital Outlay on Urban Development, Other Urban Development Schemes, Other Expenditure, Prevention of Pollution of River Sutlej, Cost of Land (CSS)	70.00
17	Grant-in-aid to Local Bodies for maintenance of Civil Services recommended by 11 th Finance Commission (Plan)	10.83
17	6216-Loans for Housing, Urban Housing, Loans to Housing Boards, Loans to Punjab State Housing Board (PUDA) (CSS)	35.96
17	Loans to Punjab State Housing Board (PUDA) (Plan)	11.99
22	Revenue and Rehabilitation	
22	2245-Relief on account of Natural Calamities, Floods, Cyclones etc., Drinking water supply. Supply of drinking water	13.13
22	Calamity Relief fund. Transfer to Reserve funds and Deposit account-Calamity Relief fund.	142.08
23	Rural Development and Panchayats	
23	4515-Capital Outlay on Other Rural Development Programmes, Rural Development, Environment Improvement of SC Basties/Villages with stress on Sanitation (Plan)	20.00
23	Other expenditure, Discretionary Grant for Development Purposes by Ministers	12.15
23	Sampuran Gramin Rozgar Yojna (CSS)	21.78

Appendix - V

(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.	05-Education	133.00	133.00 (100)	Saving is due to non-passing of bill by the Treasury Officer.
	Revenue Non Plan CSS			
	2204-Sports and Youth Services 102-Youth Welfare Programmes for Students 03-National Service Schemes (Voted)			
2.	Revenue Non Plan State	1786.53	357.31 (20)	Saving is due to non-passing of bill by the Treasury Officer.
	2202-General Education 03-University and Higher Education 102-Assistance to Universities 02-Grant to Guru Nanak Dev University (Voted)			
3.	03-Grant to Punjabi University (Voted)	2585.54	552.11 (21.35)	Bills for Rs 572.11 crore were not passed by the Treasury Officer. Finance Department granted additional funds of Rs 20 lakh. Re-appropriation of this amount was not sent to A.G. (A&E).
4.	104-Assistance to Non-Government Colleges and Institutes 01-Assistance to Non-Government Colleges & Institutes (Voted)	7817.00	1538.78 (19.69)	Bill for Rs 14.40 crore was not passed by the Treasury Officer. No reasons for balance amount were furnished.
5.	Revenue Plan CSS	750.00	182.17 (24.29)	Saving is due to vacant posts not filled up.
	2202-General Education 02-Secondary Education 105-Teachers Training 01-Government Junior Basic Teachers Training (Voted)			
6.	109-Government Secondary Schools 18-Computer Literacy and Studies in Schools (Class Project) (Voted)	498.75	498.75 (100)	Saving is due to late receipt of sanction from Government on 31-3-2004 (A/N).

7.	2204-Sports and Youth Services 104-Sports and Games 15-Establishment of Punjab State Sports Council (Voted)	500.00	500.00 (100)	Saving is due to non-release of funds (Rs 455 lakh) by the Finance Department and non-passing of bills (Rs 45 lakh) by Treasury Officer.
8.	Revenue Plan Share	10050.00	10050.00 (100)	Funds of Rs 6476 lakh were released directly by Government of India in Current Account of Project Director, Sarv Shiksha Abhiyan Authority, Punjab. The balance Rs 3574 lakh were not released by Government of India.
	2202-General Education 01-Elementary Education 101-Government Primary Schools 10-Sarv Shiksha Abhiyan (Voted)			
9.	Revenue Plan State	4404.83	4404.83 (100)	Funds of Rs 3083 lakh were drawn during the year 2003-04. The balance Rs 1321.83 lakh were not released by Punjab Government. The expenditure was not reconciled with A.G. (A&E), Punjab.
	2202-General Education 01-Elementary Education 101-Government Primary Schools 10-Sarv Shiksha Abhiyan (Voted)			
10.	02-Secondary Education 109-Government Secondary Schools 05-Upgradation of Government Primary Schools to Middle Standard (Voted)	1000.00	476.11 (47.61)	Saving is due to vacant posts not filled up.
11.	09-Upgradation of Government Middle Schools to High Standard (Voted)	1800.00	479.15 (26.62)	Saving is due to vacant posts not filled up.
12.	11-Introduction of 10 + 2 system of Education in Government Schools (Adhoc) (Voted)	3200.00	1445.80 (45.18)	Saving is due to vacant posts not filled up.
13.	25-Grants under 11 th Finance Commission Computer Training for School Children (Voted)	131.00	131.00 (100)	Saving is due to non-passing of bill by the Treasury Officer.
14.	30-Special Group of Education (Handicapped Children) (Voted)	117.00	117.00 (100)	The department contended that Rs 117 lakh were surrendered in the Revised Budget estimates. Re-appropriation was not approved by A.G. (A&E).

15.	31-Modified Computer Literacy Class Project (Voted)	166.25	166.25 (100)	Saving is due to late receipt of sanction from Government on 31-3-2004 (A/N).
16.	04-Adult Education 800-Other Expenditure 01-Adult Education Programme (Literacy Programme) (Voted)	200.00	200.00 (100)	Saving is due to non-passing of bills by the Treasury Officer.
17.	Capital Plan CSS 4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 201-Elementary Education 04-Sarv Shiksha Abhiyan (Centre Share) (75:25) (Voted)	10263.00	10263.00 (100)	Funds were not released by the Government of India.
18.	Capital Plan State 4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 201-Elementary Education 01-Elementary Education 04 – Universal and Compulsory Primary Education (PMGY) (Voted)	444.00	444.00 (100)	Saving is due to non-passing of bills by the Treasury Officer.
19.	02-Universal and Compulsory Elementary Education (Voted)	214.64	214.64 (100)	Saving is due to non-passing of bills by the Treasury Officer.
20.	03-Sarv Shiksha Abhiyan (State Share) (75:25) (Voted)	3328.00	3328.00 (100)	Funds were not released by the State Government.
21.	202-Secondary Education 03-Grants under 11 th Finance Commission – Special Problems/Promotion of Girls' Education (Voted)	600.00	600.00 (100)	Saving is due to non-passing of bills by the Treasury Officer.
22.	10-Selective Funds for Maintenance and Repair of Existing Assets (School Buildings) (Voted)	500.00	500.00 (100)	The department contended that Rs 500 lakh were surrendered in the Revised Estimates. Re-appropriation was not accepted by A.G. (A&E).
23.	203-University and Higher Education 04-Grant to Un-Aided Rural Colleges for Educational Infrastructure Development (Voted)	250.00	250.00 (100)	This amount was withdrawn by Planning Board in the Revised Estimates. Re-appropriation was not accepted by A.G. (A&E) due to Capital Head of Account.

08 – Finance				
Revenue Non-Plan State				
24.	2049-Interest Payments 01-Interest on Internal Debt 200-Interest on Other Internal Debts 07-Loans from National Co-operative Development and Warehousing Corporation (Charged)	272.06	272.06 (100)	Saving is due to non-receipt of claims from the institutions.
25.	03-Interest on Small Savings, Provident Funds etc. 106-Incentive Bonus to Provident Fund Subscribers 01-Bonus on Provident Fund (Charged)	124.71	124.71 (100)	The scheme is being reanalysed.
26.	05-Interest on Reserve Funds 101-Interest on Depreciation Renewal Reserve Funds 02-Depreciation Reserve Fund (Motor Transport) (Charged)	402.33	179.66 (44.65)	Saving is due to non-purchase of buses.
27.	2070-Other Administrative Services 800-Other Expenditure 02-Lumpsum Provision to meet the Committed Liabilities and Other Benefits (Voted)	5000.00	2364.94 (47.30)	Saving is due to lesser number of cases received.
28.	2071-Pensions and other Retirement Benefits 01-Civil 103-Compassionate Allowance 01- Compassionate Allowance (Voted)	259.71	259.71 (100)	Saving is due to non-receipt of cases.
29.	111-Pension to Legislators 01-Pension to Legislators (Voted)	447.26	418.97 (93.67)	Saving is due to lesser number of cases received.
30.	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 200-Other Programmes 02-Ex-gratia Payments to Families of Ministers, Government Servants etc. dying in harness (Voted)	1200.00	209.18 (17.43)	Saving is due to lesser number of cases received.
Capital – Non Plan State				
31.	6003-Internal Debt of the State Government 101-Market loans 02-Market Loans not bearing Interest 12-11 per cent Punjab Loan 2002 (Charged)	5081.25	5080.25 (99.98)	Saving is due to misclassification.

32.	107-Loans from State Bank of India and Other Banks 01-Loans from State Bank of India (Charged)	204400.00	201533.00 (98.60)	The department contended that the Budget was reduced to Rs 28.67 crore in the Revised Estimates. However, re-appropriation was not sent to A.G. (A&E).
33.	108-Loan from National Co-Operative Development Corporation 01-Loans from National Co-Operative Development Corporation (Charged)	1120.00	524.06 (46.79)	The department contended that the Budget was reduced to Rs 595.95 lakh in the Revised Estimates. However, Re-appropriation was not sent to A.G. (A&E).
34.	6004-Loans and Advances from the Central Government 06-Ways and Means Advances 800-Other Ways and Means Advances 01- Other Ways and Means Advances (Charged)	20000.00	5000.00 (25)	Saving is due to less amount of ways and means advances taken by the Government from Government of India, hence, less repayment of loans.
35.	7610-Loans to Government Servants, etc. 201-House Building Advances 03-House Building Advances to Government Servants (Voted)	9215.59	2860.03 (31.03)	Saving is due to non-drawal of funds by D.D.Os due to financial constraints.
36.	202-Advance for Purchase of Motor Conveyances 01-Advances for the Purchase of Motor Conveyances of Government Servants (Voted)	417.32	186.58 (44.71)	Saving is due to non-drawal of funds by D.D.Os due to financial constraints.
	17 – Local Government, Housing & Urban Development			
	Revenue Non Plan State			
37.	3604-Compensation and Assignment to Local bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensation and Assignment 12-Grant-in-Aid – MCs/Corporations/ NACs in lieu of Abolition of Octroi in the State (Voted)	8997.38	7332.43 (81.50)	Saving is due to non-release of funds by Punjab Government.
38.	16-Incentive Fund to Urban Local Bodies as per Recommendation of 2 nd Punjab Finance Commission (Voted)	1000.00	1000.00 (100)	Saving is due to non-release of funds by Punjab Government.

39.	Capital Plan CSS	300.00	300.00 (100)	Rs 138.24 lakh released by the State Government but bill was not passed by the Treasury Officer. Balance 161.76 lakh not released.
	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 14-Integrated Development of Small and Medium Towns (Voted)			
40.	Capital Plan Share	7000.00	7000.00 (100)	Sanction for Rs 75 lakh issued but bill was not passed by Treasury Officer. Balance 6925 lakh not released.
	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 05-Prevention of Pollution of River Sutlej – Cost of Land (Voted)			
41.	11-Sawaran Jayanti Shehri Rozgar Yojana (Voted)	750.00	750.00 (100)	Saving is due to non-release of funds by Punjab Government.
42.	12-Accelerated Urban Water Supply Programme (Voted)	200.00	200.00 (100)	Saving is due to non-release of funds by the Government.
43.	25-Prevention of Pollution of River West Bein (Voted)	350.00	350.00 (100)	Saving is due to non-release of funds by Punjab Government.
44.	6216-Loans for Housing 02-Urban Housing 201-Loans to Housing Boards 01-Loans to Punjab State Housing Board (PUDA) (Voted)	3596.19	3596.19 (100)	The department contended that the revised estimates were reduced to nil. Re-appropriation was not submitted to A.G. (A&E).
45.	Capital Plan State	100.00	100.00 (100)	The department contended that the revised estimates were reduced from Rs 100 lakhs to nil. Re-appropriation was not submitted to A.G. (A&E).
	4216-Capital Outlay on Housing 02-Urban Housing 800-Other Expenditure 05-Houses for Economically Weaker Section (Voted)			
46.	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 05-Prevention of Pollution of River Sutlej –Cost of Land (Voted)	100.00	100.00 (100)	Funds were not sanctioned by Punjab Government.
47.	06-Assistance to Urban Slum Development Programme (Voted)	942.00	942.00 (100)	Government accorded sanction but bill was not passed by the Treasury Officer.

48.	08-Grant-in-aid to Local Bodies for Maintenance of Civil Services recommended by the 11 th Finance Commission. (Voted)	1083.00	1083.00 (100)	Funds were not sanctioned by Punjab Government.
49.	11-Swaran Jayanti Shehri Rozgar Yojana (Voted)	250.00	250.00 (100)	Saving is due to non-release of funds by Punjab Government.
50.	12-Accelerated Urban Water Supply Programme (Voted)	200.00	200.00 (100)	Saving is due to non-release of funds by Punjab Government.
51.	17-LIC Aided Water Supply and Sewerage Project for Moga and Amritsar. (Voted)	750.00	750.00 (100)	Saving is due to non-release of funds by Punjab Government.
52.	25-Prevention of Pollution of River West Bein (Voted)	300.00	300.00 (100)	Sanction for Rs 150 lakh issued but bill was not passed by the Treasury Officer. Balance Rs 150 lakh not released.
53.	6216-Loans for Housing 02-Urban Housing 201-Loans to Housing Boards 01-Loans to Punjab State Housing Board (PUDA) (Voted)	1199.00	1199.00 (100)	The department contended that the revised estimates were reduced from Rs 1199 lakhs to nil. Re-appropriation was not submitted to A.G. (A&E).
54.	19-Planning			
	Revenue Plan State			
	3451-Secretariat Economic Services 101-Planning Commission – Planning Board 04-Formulation of District Plan at District Headquarters (Voted)	28203.87	11966.52 (42.43)	Saving is due to constraints on resources of the Government.
55.	Capital Plan State			
	5475-Capital Outlay on other General Economic Services 112-Statistics 01-Formulation of District Plan at District Headquarters (Voted)	31406.46	26858.95 (85.52)	Saving is due to constraints on resources of the Government.
56.	789-Special Component Plan for Scheduled Castes 02-R.D.5.12 – Capital Subsidy for PIDB's Infrastructural Development Project in the State (Voted)	10000.00	10000.00 (100)	Saving is due to non finalisation of modalities.
Grand Total			330123.14	

Appendix-VI
(Refers to Paragraph 2.3.3, Page 26)

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

Sr. No.	Grant No.	Head of Account	Year								
			2001-2002			2002-03			2003-04		
Revenue (Voted)			Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)
Name of Grant			(Rupees in Crore)								
Capital (Voted)											
1.	11-Health & Family Welfare	2211-Family Welfare Revamping of organisation of services of delivery (Centrally Sponsored Scheme)	6.90	2.96	3.94 (57.10)	7.60	3.55	4.05 (53.29)	7.80	4.49	3.31 (42.44)
2.	12-Home Affairs and Justice	2055-Police (2) 01-Modernisation of Police Force	32.10	23.45	8.65 (26.95)	104.00	42.13	61.87 (59.49)	64.20	5.40	58.80 (91.59)
3.	17-Local Government Housing and Urban Development	4217-Capital Outlay on Urban Development (i) Prevention of Pollution of Sutlej River (CSS).	75.00	--	75.00 (100)	75.00	0.00	75.00 (100)	70.00	0.00	70.00 (100)
		(ii) Swaran Jayanti Shehri Rozgar Yojana (CSS).	2.40	--	2.40 (100)	6.00	0.00	6.00 (100)	8.00	0.00	8.00 (100)
4.	19-Planning	5475-Capital Outlay on Other General Economic Services. Formulation of District Plan at Headquarters. (Plan)	41.49	30.21	11.28 (27.19)	155.59	85.16	70.43 (45.26)	314.06	45.48	268.58 (85.52)
5.	21-Public Works	2215-Water Supply and Sanitation Accelerated Rural Water Supply Programmes. (CSS)	52.50	16.08	36.42 (69.37)	106.25	24.13	82.12 (77.29)	93.60	17.70	75.90 (81.08)

6..	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. Capital subsidy under Bank Tie-up loaning programme to below poverty line Scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation. (CSS)	20.00	12.62	7.38 (36.90)	20.00	0.00	20.00 (100)	20.00	0.00	20.00 (100)
		TOTAL	230.39	85.32	145.07	474.44	154.97	319.47	577.66	73.07	504.59

Appendix-VII

(Refers to Paragraph 2.3.6, 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	05-Education	2238.15	98.11	2081.55	254.71
2.	11-Health and Family Welfare	718.12	37.66	617.05	138.73
3.	17-Local Government Housing and Urban Development	89.24	26.54	33.89	81.89
4.	22-Revenue and Rehabilitation	442.94	41.34	311.35	172.93
5.	23-Rural Development and Panchayats	137.35	13.81	84.63	66.53
6.	24-Science , Technology and Environment	2.93	0.22	0.72	2.43
7.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	150.18	32.03	104.61	77.60
Revenue (Charged)					
8.	06-Elections	0.08	0.05	0.00	0.13
9.	07-Excise and Taxation	0.03	0.01	0.02	0.02
10.	22-Revenue and Rehabilitation	0.20	0.10	0.05	0.25
Capital (Voted)					
11.	01-Agriculture and Forests	41.40	10.42	11.90	39.92
12.	05-Education	18.65	144.64	0.08	163.21
13.	13-Industries	7.36	0.52	5.44	2.44
14.	21-Public Works	222.42	255.81	141.89	336.34
15.	23-Rural Development and Panchayats	40.78	50.44	7.44	83.78
16.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	4.93	3.44	0.04	8.33
17.	28-Tourism and Cultural Affairs	0.02	15.49	0.00	15.51
Capital (Charged)					
18.	18-Personnel and Administrative Reforms.	0.00	0.09	0.00	0.09
TOTAL		4114.78	730.72	3400.66	1444.84

Appendix-VIII

(Refer to Paragraph 2.3.6, Page 28)

Excessive supplementary grants

(Rupees in crore)

Serial number	Grant/appropriation	Amount of grant/appropriation				
		Original	Supplementary	Total	Actual expenditure	Saving
Revenue-(Voted)						
1.	06-Elections	17.22	6.78	24.00	18.46	5.54
2.	07-Excise and Taxation	46.07	18.65	64.72	59.37	5.35
3.	10-General Administration	74.78	25.36	100.14	91.55	8.59
4.	16-Labour & Employment	15.27	0.82	16.09	15.68	0.41
5.	26-State Legislature	7.65	4.60	12.25	10.54	1.71
6.	27-Technical Education and Industrial Training	65.12	21.53	86.65	80.89	5.76
Revenue (Charged)						
7.	05-Education	13.05	3.26	16.31	16.15	0.16
8.	08-Finance	3473.11	264.46	3737.57	3712.32	25.25
9.	09-Food and Supplies	0.05	0.34	0.39	0.07	0.32
10.	10-General Administration	2.35	0.53	2.88	2.42	0.46
Capital (Voted)						
11.	02-Animal Husbandry and Fisheries	0.11	11.83	11.94	0.60	11.34
12.	10-General Administration	0.00	4.10	4.10	1.03	3.07
13.	11-Health and Family Welfare	0.40	24.00	24.40	1.56	22.84
14.	12-Home Affairs and Justice	0.00	81.91	81.91	7.01	74.90
15.	15-Irrigation and Power	920.37	809.71	1730.08	1140.83	589.25
16.	29-Transport	0.01	41.37	41.38	5.23	36.15
TOTAL		4635.56	1319.25	5954.81	5163.71	791.10

Appendix-IX
(Refer to Paragraph 2.3.7, 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								
		2001-2002			2002-2003			2003-2004		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
Revenue (Voted)		(Rupees in crore)								
	15-Irrigation & Power									
1.	15-Irrigation 2701-Major and medium irrigation (06) Suspense	2.37	7.04	4.67	2.36	23.46	21.10	2.36	16.71	14.35
	21-Public Works									
2.	2059-Public Works 80- General (i) 799- Suspense	1.00	302.98	301.98	0.90	162.76	161.86	0.00	146.59	146.59
3	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	13.02	83.12	70.10	0.00	86.07	86.07	0.001	81.01	81.01
4	800-Other Expenditure (01)-Maintenance works	47.35	58.10	10.75	44.99	85.95	40.96	37.20	113.83	76.63
5.	3054-Roads and Bridges 80-General 799-Suspense	7.00	39.09	32.09	6.00	16.59	10.59	6.00	8.01	2.01
6	2515-Other Rural Development Programme (30) 799-Suspense	0.00	15.16	15.16	0.00	9.77	9.77	0.00	52.87	52.87
	TOTAL	70.74	505.49	434.75	54.25	384.60	330.35	45.561	419.02	373.46

Appendix-X

(Refers to Paragraph 2.3.8, 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.	15	4701-Capital Outlay on major and medium irrigation 3(08) Works Expenditure(Plan)	0.40	0.00	(-)0.40	0.00	5.10	(+)5.10
2.		8(08) Works Expenditure(Plan)	6.72	0.00	(-) 6.72	0.00	1.23	(+)1.23
		Total	7.12	0.00	(-)7.12	0.00	6.33	(+)6.33

Appendix–XI

(Refers to Paragraph 2.3.8, 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.	2	4403-Capital Outlay on Animal Husbandry (2)05-Modernisation/ Improvement of slaughter houses and Establishment of Carcass utilisation centres- (CSS)	-	0.89	0.11	1.00	-	1.00
2.		(3)05-Modernisation/ Improvement of slaughter houses and Establishment of Carcass utilisation centres- (Plan)	-	0.89	0.11	1.00	-	1.00
3.	4	2235-Social Security and Welfare (2)08-Maharaja Ranjit Singh War Museum Punjab, Ludhiana (Plan)	0.25	-	1.60	1.85	-	1.85
4.	5	2202-General Education (4)01-Assistance to Non-Government Colleges and Institutes	63.77	4.40	10.00	78.17	62.78	15.39
5.	6	2015-Elections 3(01)-Election Commission	5.18	-	1.39	6.57	4.84	1.73
6.	7	2039-State Excise 3(04)-Improvement for the Infrastructure of the Department	-	0.61	1.39	2.00	0.42	1.58
7.	8	2235-Social Security and Welfare (6)02-Ex-gratia payments to families of Ministers, Government Servants etc. dying in harness	11.38	-	0.62	12.00	9.91	2.09
8.	10	2052-Secretariat General Services (1)01-General Services – Secretariat	29.34	1.63	0.12	31.09	29.31	1.78
9.	14	2220-Information & Publicity (2)02-Display Advertisement (Plan)	1.00	-	0.50	1.50	0.44	1.06
10.	15	4711-Capital Outlay on Flood Control Projects (18)20-Link Drains in Muktsar District RIDF (NABARD) (Plan)	2.00	-	1.16	3.16	-	3.16

11.	15	4702-Capital Outlay on Minor Irrigation (21)01-Share Capital to Punjab State Tubewell Corporation (Deep Tubewell) (Plan)	7.00	-	2.50	9.50	6.50	3.00
12.		4711-Capital Outlay on Flood Control Projects (5)28-Project for Construction of Flood Protection Works on River Ghaggar and its tributaries in Districts Patiala and Fatehgarh Sahib of Punjab RIDF(Plan)	5.00	-	4.00	9.00	-	9.00
13.		(6)29- Project for Construction of Flood Protection Works alongwith Sutlej and Canalisation of Rahon Creek out falling into Sutlej Bridges on Gopalpur Drain and East Bein in Jalandhar and Nawanshahar RIDF VIII- (Plan)	2.00	-	3.00	5.00	-	5.00
14.		(10)11-Construction of Flood Protection Works on River Ravi, Beas and Sutlej (NABARD) – (Plan)	-	-	1.20	1.20	-	1.20
15.		(11)41-Construction of Flood Protection Works and Drainage Works on River Ravi, Beas and Sutlej in Punjab (RIDF –VI) – (Plan)	-	-	1.00	1.00	-	1.00
16.	22	2235-Social Security and Welfare (8)11-Reimbursement to Transport Department in lieu of free Concessional Travel to Terrorist's victim's widows in Government/PRTC buses in Punjab	-	1.34	0.51	1.85	0.38	1.47
17.		2053-District Administration (11)01-District Establishments	60.23	1.64	1.97	63.84	61.23	2.61
18.		2245-Relief on Account of Natural Calamities (2)01-Supply of drinking water	5.00	-	8.13	13.13	-	13.13
19.	23	2515-Other Rural Development Programmes (6)01-Administration	37.86	-	1.17	39.03	37.73	1.30
20.		(3)28-Sampuran Gramin Rozgar Yojana – (CSS)	-	3.51	18.27	21.78	-	21.78
21.		4515—Capital Outlay on Other Rural Development Programmes (3)03-Rural Shelter (Gramin Awas) under PMGY – (Plan)	4.44	-	5.59	10.03	2.82	7.21
22.		(4)06-Sampuran Gramin Rozgar Yojana – (CSS)	-	2.03	19.75	21.78	-	21.78

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23.	24	3425-Other Scientific Research (1)10-Setting up of I.R.E.P. Cell at State and District level – (CSS)	1.00	0.22	0.98	2.20	-	2.20
24.		5425-Capital Outlay on Other Scientific and Environmental Research (9)09-Setting up of science city at Jalandhar Kapurthala Road – (CSS)	2.00	-	2.15	4.15	-	4.15
25.	25	2225-Welfare of Scheduled Castes, Schedules Tribes & Other Backward Classes (1)01-Promotion of Education among educationally Backward Classes	23.68	-	0.02	23.70	1.75	21.95
26.		(4)10-Free Books to Scheduled Castes students (1 st to 10 th Classes)	8.35	0.62	2.71	11.68	8.35	3.33
Total								150.75

Appendix–XII

(Refers to Paragraph 2.3.9, Page 28)

Cases where savings were not surrendered

(Rupees in crore)

Sr. No.	Grant	Saving	Amount Surrendered
Revenue (Voted)			
1.	01-Agriculture and Forests	88.71	-
2.	06-Elections	5.54	-
3.	07-Excise and Taxation	5.36	-
4.	10-General Administration	8.59	-
5.	13-Industries	102.89	-
6.	19-Planning	120.52	-
7.	22-Revenue and Rehabilitation	172.93	-
8.	23-Rural Development and Panchayats	66.53	-
9.	24-Science, Technology and Environment	2.43	-
10.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	77.61	-
11.	26-State Legislature	1.71	-
12.	27-Technical Education and Industrial Training	5.76	-
13.	29-Transport	71.43	-
Revenue (Charged)			
15.	08-Finance	25.25	-
16.	12-Home Affairs and Justice	1.59	-
17.	21-Public Works	1.19	-
Capital (Voted)			
18.	01-Agriculture and Forests	39.92	-
19.	05-Education	163.21	-
20.	10-General Administration	3.07	-
21.	11-Health and Family Welfare	22.84	-
22.	12-Home Affairs and Justice	74.90	-
23.	13-Industries	2.44	-
24.	17-Local Government, Housing and Urban Development	172.41	-
25.	19-Planning	368.59	-
26.	21-Public Works	336.34	-
27.	29-Transport	36.15	-
Capital (Charged)			
28.	08-Finance	657.44	-
Total		2635.35	Nil

Appendix-XIII
(Refers to Paragraph 2.3.9, Page 28)

Anticipated savings not surrendered

(Rupees in crore)

Sr. No.	Grant	Total saving	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue (Voted)					
1.	02-Animal Husbandry and Fisheries	48.33	40.13	8.20	16.97
2.	03-Co-operation	13.23	9.61	3.62	27.36
3.	04-Defence services Welfare	5.10	0.25	4.85	95.10
4.	05-Education	254.71	2.80	251.91	98.90
5.	08-Finance	114.62	41.26	73.36	64.00
6.	09-Food and Supplies	2.49	1.29	1.20	48.19
7.	11-Health and Family Welfare	138.73	7.79	130.94	94.38
8.	14-Information and Public Relations	3.99	2.09	1.90	46.62
9.	15-Irrigation and Power	98.31	40.12	58.19	59.19
10.	17-Local Government, Housing and Urban Development	81.89	0.19	81.70	99.77
Capital (Voted)					
11.	02-Animal Husbandry and Fisheries	11.34	7.89	3.45	30.42
12.	03-Co-operation	32.81	6.74	26.07	79.46
13.	08-Finance	44.26	13.35	30.91	69.84
14.	15-Irrigation and Power	589.25	262.54	326.71	55.45
15.	23-Rural Development and Panchayats	83.78	10.00	73.78	88.06
16.	24-Science, Technology and Environment	52.75	5.02	47.73	90.48
17.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	8.33	3.97	4.36	52.34
18.	28-Tourism and Cultural Affairs	15.51	0.10	15.41	99.36
	Total	1599.43	455.14	1144.29	

Appendix XIV

(Refers to Paragraph 2.3.11, Page 29)

List of re-appropriation orders issued on 31.3.2004 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 rejection
1.	1-Agriculture and Forests	30.23	Under Secretary to Government of Punjab, Agriculture Department, Coordination Branch, Chandigarh	Re-appropriation order was not according to Revised Estimates.
2.	-Do-	10.57	Chief Conservator of Forests, Punjab, Chandigarh	-Do-
3.	2-Animal Husbandry and Fisheries	0.22	Secretary to Government of Punjab, Department of Animal Husbandry, Chandigarh	Total of the re-appropriation order in respect of 'From' and 'To' sides did not tally.
4.	5-Education	0.23	Joint Secretary, Higher Education, Punjab, Chandigarh	Surrenders/withdrawals used without prior permission of Finance Department.
5.	-Do-	0.19	Principal Secretary, Department of Archives, Punjab, Chandigarh	Re-appropriation order is not permissible from Capital to Revenue Section.
6.	11-Health and Family Welfare	11.93	Secretary to Government of Punjab, Medical Education and Research Department, Chandigarh	(i) Surrenders/withdrawals used without prior permission of Finance Department. (ii) Re-appropriation order was not permissible from Capital to Revenue.

7.	-Do-	38.40	Secretary to Government of Punjab, Health and Family Welfare, Punjab, Chandigarh	Re-appropriation was not permissible from charged to voted and Capital to Revenue.
8.	-Do-	0.71	-Do-	Surrenders/ withdrawals used without prior permission of Finance Department.
9.	-Do-	0.23	Secretary to Government of Punjab, Health and Family Welfare (Homeopathy), Chandigarh	Surrenders/ withdrawals used without prior permission of Finance Department.
10.	12-Home Affairs and Justice	121.55	Principal Secretary to Government of Punjab, Department of Home Affairs and Justice, Chandigarh	(i) Re-appropriation order was not according to Revised Estimates. (ii) Re-appropriation order made to the New Scheme.
11.	19-Planning	279.59	Secretary to Government of Punjab, Department of Planning, Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides did not tally. (ii) Re-appropriation order made to the New Scheme.
12.	21-Public Works	54.56	Principal Secretary to Government of Punjab, Department of Public Health, Chandigarh	(i) Re-appropriation order not signed by the competent authority. (ii) Re-appropriation order made from Capital to Revenue section.
13.	29-Transport	83.03	Principal Secretary to Government of Punjab, Department of Transport, Punjab, Chandigarh	Re-appropriation order was not according to Revised Estimates.
Total		631.44		

Appendix-XV

(Refers to Paragraph 2.4, Page 30)

Statement showing flow of expenditure during the fourth quarter of 2003-04

(Rupees in crore)

Sr. No.	Head of Account	Total expenditure	Expenditure during 4th quarter	Percentage of expenditure in 4 th quarter	During March 2004	Percentage of expenditure in March 2004 to total expenditure of 2003-04
1.	2075-Misc. General Services	2392.49	1650.63	68.99	1012.77	42.33
2.	4055-Capital Outlay on Police	4.62	2.57	55.63	2.47	53.46
3.	4070- Capital Outlay Other Administrative Services	1.11	1.11	100	1.11	100
4.	4216- Capital Outlay on Housing	0.35	0.35	100	0.35	100
5.	4220- Capital Outlay. on Information & Publicity	2.00	2.00	100	2.00	100
6.	4235- Capital Outlay on Social Security & Welfare	0.04	0.04	100	0.04	100
7.	4402- Capital Outlay on Soil & Water Conservation	0.73	0.72	98.63	0.72	98.63
8.	4403- Capital Outlay on Animal Husbandry	0.60	0.60	100	0.60	100
9.	4406- Capital Outlay on Forestry & Wild Life	10.01	7.06	70.53	4.05	40.46
10.	4711- Capital Outlay on Flood Control Projects	13.20	6.93	52.50	5.22	39.55
11.	4851- Capital Outlay on Village & Small Industries	0.24	0.21	87.50	0.21	87.50
12.	5053- Capital Outlay on Civil Aviation	0.96	0.96	100	0.96	100
13.	5055- Capital Outlay on Road Transport	3.93	3.93	80.15	3.15	80.15
14.	5425- Capital Outlay on Other Scientific & Environmental Research	1.20	1.20	100	1.20	100
	TOTAL	2431.48	1678.31		1034.85	

Appendix - XVI

(Refers to Paragraph 2.5.2, Page 30)

Persistent savings in grants/appropriations

Sr. No.	Grant/Head of Account/ Name of Scheme	Total Grant/ Amount of Savings (per cent)		
		2001-2002	2002-2003	2003-04
	05-Education			
	Revenue Non-Plan State	<i>(Rupees in lakh)</i>		
1.	2058-Stationery and Printing 104-Cost of Printing by Other Sources 02-Cost of Printing at Private Presses (Voted)	<u>44.11</u> <u>31.57</u> (71.57)	<u>89.47</u> <u>62.42</u> (69.77)	<u>47.50</u> <u>40.33</u> (84.91)
2.	2202-General Education 02-Secondary Education 105-Teachers Training 01-Government Junior Basic Teachers Training (Voted)	<u>53.53</u> <u>35.21</u> (65.78)	<u>53.53</u> <u>40.53</u> (75.71)	<u>50.03</u> <u>40.00</u> (79.95)
3.	Revenue Plan CSS			
	2202-General Education 02-Secondary Education 109-Government Secondary Schools 06-Improvement of Science Education in Schools (Adhoc) (Voted)	<u>13.45.00</u> <u>13,45.00</u> (100)	<u>3,50.00</u> <u>3,50.00</u> (100)	<u>3,50.00</u> <u>3,50.00</u> (100)
4.	20-Environment Orientation to School Education (Voted)	<u>15.00</u> <u>15.00</u> (100)	<u>15.00</u> <u>15.00</u> (100)	<u>15.00</u> <u>15.00</u> (100)
5.	Revenue Plan State			
	2202-General Education 02-Secondary Education 109-Government Secondary Schools 09-Upgradation of Government Middle Schools to High Standard (Voted)	<u>50,00.00</u> <u>12,84.72</u> (25.69)	<u>25,00.00</u> <u>12,49.43</u> (49.98)	<u>18,00.00</u> <u>4,79.15</u> (26.62)
6.	25-Grants under 11 th Finance Commission Computer Training to School Children (Voted)	<u>1,50.00</u> <u>1,50.00</u> (100)	<u>3,83.36</u> <u>3,83.36</u> (100)	<u>1,31.00</u> <u>1,31.00</u> (100)
7.	04-Adult Education 800-Other Expenditure 01-Adult Education Programme (Literacy Programme) (Voted)	<u>90.00</u> <u>90.00</u> (100)	<u>80.00</u> <u>80.00</u> (100)	<u>2,00.00</u> <u>2,00.00</u> (100)
	17-Local Government Housing and Urban Development			
8.	Capital Plan State			
	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 05-Prevention of Pollution of Sutlej River – Cost of Land (Voted)	<u>40,00.00</u> <u>36,32.70</u> (90.82)	<u>23,10.00</u> <u>23,10.00</u> (100)	<u>1,00.00</u> <u>1,00.00</u> (100)
9.	07-Fire Services Recommended by 10 th /11 th Finance Commission (Voted)	<u>60.00</u> <u>60.00</u> (100)	<u>1,35.32</u> <u>1,35.32</u> (100)	<u>60.00</u> <u>60.00</u> (100)

10.	11-Sawarn Jayanti Shehri Rozgar Yojna (Voted)	<u>2,40.00</u> <i>2,40.00</i> (100)	<u>1,76.00</u> <i>1,76.00</i> (100)	<u>2,50.00</u> <i>2,50.00</i> (100)
	19-Planning			
	Revenue Plan State			
11.	3451-Secretariat Economic Services 101-Planning Commission – Planning Board 04-Formulation of District Plan at District Headquarters (Voted)	<u>1,51,62.51</u> <i>76,08.83</i> (50.18)	<u>2,27,24.14</u> <i>94,32.99</i> (41.51)	<u>2,82,03.87</u> <i>1,19,66.52</i> (42.43)
	Capital Plan State			
12.	5475-Capital Outlay on Other General Economic Services 112-Statistics 01-Formulation of District Plan at District Headquarters (Voted)	<u>41,48.86</u> <i>11,27.65</i> (27.18)	<u>1,55,58.79</u> <i>70,42.44</i> (45.26)	<u>3,14,06.46</u> <i>2,68,58.95</i> (85.52)

Note:

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

Appendix-XVII

(Refers to Paragraph 2.5.3, Page 30)

Expenditure without Budget Provision

Sr. No.	Grant/Head of Account	Expenditure without Budget Provision (Rupees in lakh)	Contributing reasons as stated by department
	17-Local Government, Housing and Urban Development		
	Revenue Non-Plan State		
1.	2217 – Urban Development 80 – General 800 – Other expenditure 01 – Galliarda Project for Development of Golden Temple Complex, Amritsar (Voted)	200.00	Reply not furnished.
	Capital Plan State		
2.	4216-Capital outlay on Housing 01-Government Residential Buildings 106-General Pool Accommodation 05-Construction of Flats/Guest House for Ministers/Senior Officers in Sector 39, Chandigarh (Voted)	34.83	The department contended that the revised budget was conveyed by the Finance Department. Financial sanction was also issued by Government on 25-3-04, but re-appropriation was not sent to A.G. (A&E)
	Total	234.83	

Appendix-XVIII
(Refers to Paragraph 2.5.4, Page 30)

Provision for funds for schemes awaiting sanction

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department
	05-Education		
	Revenue Non-Plan State		
1.	2202-General Education 02-Secondary Education 107- Scholarships 01-Scholarships General (Voted)	2.00	Scheme was not sanctioned by the State Government.
	Revenue Plan CSS		
2.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 19-Setting up of Vocational Wings at District/Directorate. Provision of Instructional Material in School (Adhoc) (Voted)	424.44	Scheme was not sanctioned by Government of India.
3.	20-Environment Orientation to Schools Education (Adhoc) (Voted)	15.00	Scheme was not sanctioned by Government of India.
4.	22-Pre-Vocational Scheme at Lower Secondary Stage (Voted)	20.00	Scheme was not sanctioned by Government of India.
5.	33-Integrated Education of Disabled Children of the State (Voted)	150.00	Scheme was not sanctioned by Government of India.
	Revenue Plan State		
6.	2202-General Education 02-Secondary Education 001-Direction and Administration 02-Creation of Staff for New Districts (Voted)	1.00	Scheme was not sanctioned by the State Government.
7.	109-Government Secondary Schools 29-Vocationalisation of Stream of 10 + 2 System of Education (Voted)	10.00	Scheme was not sanctioned by the State Government.
	Capital Plan State		
8.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 202-Secondary Education 09-Construction of Shiksha Bhawan (Voted)	1.00	Scheme was not sanctioned by the State Government.
	Total	623.44	

Appendix - XIX
(Refers to Paragraph 2.5.4, Page 30)

Savings due to Non-release of Funds

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department
	05-Education		
	Revenue Non-Plan State		
1.	2202-General Education 02-Secondary Education 001-Direction and Administration 01-Direction and Administration (Charged)	0.47	Funds were not released by the State Government.
	Revenue Plan CSS		
2.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 06-Improvement of Science Education in Schools (Adhoc) (Voted)	350.00	Funds were not released by the Government of India.
	Revenue Plan Share		
3.	2202-General Education 04-Adult Education 800-Other Expenditure 01-Adult Education Programme (Literacy Programme) (Voted)	400.00	Funds were not released by the State Government.
	Revenue Plan State		
4.	2202-General Education 02-Secondary Education 109-Government Secondary Schools 06-Improvement of Science Education in Schools (Adhoc) (Voted)	4.00	Funds were not released by the State Government.
5.	32-Setting up of DIET's in the State (Committed Liability) (Voted)	30.00	Funds were not released by the State Government.
	Total	784.47	

Appendix-XXI
(Refers to Paragraph 3.1.12, Page 37)

Statement showing works in respect of which inflated project estimates were prepared

Sr. No.	Name of division	Name of work	Projected cost	Total expenditure	Items with inflated provisions	Utilisation of savings as un-provided items
<i>(Rupees in lakh)</i>						
1.	Construction Division, Faridkot	Doda to Mallian via Kauni road	133.69	118.57	(i) Against provision of 5604 cum earth work, 2273 cum was executed with saving of Rs 2.18 lakh. (ii) Against provision of 2630 metres drains valuing Rs 10.83 lakh, 600 metres of drain was executed at a cost of Rs 4.73 lakh.	Rs 13.96 lakh were utilised on excess consumption of PC, bricks, stone metal. Allotment of PC work at higher rate, payment of extra carriage of BM/PC etc. without any provision in the project.
2.	-do-	Ajitwal Dhudike Molhoke Nihal Singh Wala	245.69	201.42	Project estimate was prepared with the length of the road as 21.40 kms against actual length of 20.83 kms.	177.04 MT PC valuing Rs 1.81 lakh was consumed in excess than as provided in the estimate.
3.	-do-	Lambi Gidderbaha via Abul Khurana	178.40	117.02	Provision of Rs 5.15 lakh for construction of 21 Culverts, side drain, retaining wall etc. had been made but only 2 Culverts at a cost of Rs 0.40 lakh had been constructed.	Rs 3.74 lakh out of savings had been utilised on excess consumption of PC, stone metal, light coat, and allotment of work at higher rate than as provided in the estimate.
4.	Construction Division-I, Mohali	Kharar-Bassi road	164.85	119.01	Against the provision of earth work of 10232 cum, actually 6669 cum was executed.	Rs 2.57 lakh had been incurred on construction of diversion, fixing pipe lines etc. not provided in estimate.
5.	Construction Division Barnala	Longowal-Sunam road	126.20	90.01	Length of the road was shown in excess.	(i) Rs 5.75 lakh were adjusted due to enhancement of rate of bitumen as the work could not be completed as scheduled. (ii) 127.91 MT BM valuing Rs. 3.82 lakh was utilised in excess. (iii) Similarly Rs 2.23 lakh were incurred in excess on PC.
6.	Construction Division Faridkot	Khai Mamdot road	67.60	45.78	(i) 16089 cum earth work was provided for Rs. 11.90 lakh against actual 3421 cum of Rs 2.36 lakh. (ii) BM was provided for Rs 7.31 lakh but not executed.	Savings had been utilised towards Misc. items on work orders not provided in the project. Against 1755 cum Stone metal, 1849.35 cum stone metal consumed..

Appendix-XXII
(Refers to Paragraph 3.1.33, Page 45)

Details of works in respect of which Quality Control Consultants were either not employed or late employed

Sr. No.	Name of the Division	Name of the work	Amount of contract (Rupees in lakh)	Month of allotment of work	Month in which Q.C. consultant employed	Amount of recovery @ 1.5 per cent of contract value	Amount recovered	Amount recoverable
						(Rupees in lakh)		
1	Construction Division Faridkot	Reconstruction of Bagha Purana-Nathana road	201.40	4/2000	Not employed	3.02	Nil	3.02
2.	Provincial Division Gurdaspur	Construction of High Level Bridge over River Beas on Mukerian-Gurdaspur Road	3190.00	5/2001	1/2002 (8 months)	44.97	4.94	40.03
3.	Provincial Division Ferozepur	Construction of High Level bridge on river Sutlej Sangowal-Jagraon road	3980.00	5/2001	2/2002 (9 months)	56.78	Nil	56.78
4.	Central Works Division No. 3, Ludhiana	High Level bridge over Sutlej and 5 Nos small bridges including approaches and guide bund on Khanna Mehatpur road	3185	5/2001	1/2002 (8 months)	39.74	Nil	39.74
Total						144.51	4.94	139.57

Consultant charges of Rs 9.38 lakh at the rate of 1.5 per cent of the value of the work done for the default period deducted in respect of work at Sr. No. 4 were later on refunded to contractor in November 2002.

Appendix - XXIII
(Refers to Paragraph 3.2.10 , Page 50)

Statement showing cases of non/short obtaining of bank guarantees

Sr. No.	Name of PIU	Package No.	Name of Firm	Agreement No. & Year	Cost of Agreement	Amount of Bank Guarantee required to be obtained @ 10 per cent	Amount for which Bank Guarantee obtained
Cases where Bank Guarantees were not obtained (In Rupees)							
1.	XEN, Mandi Board, Bathinda	PB-1101 PB-1102	M/S Bhullar Const. Co. M/S Vikas Const. Co. M/S Dharam Pal, Contractor	80/2001 133/2001 8/2002	2,29,93,444 49,28,442 3,69,15,646	22,93,344 4,92,844 36,91,565	-
2.	XEN, Construction. Division No. I Bathinda	PB-0201	M/S Makhan Lal Contractor	31/2001-02	46,99,609	4,69,961	--
3.	XEN, Construction. Division No. II, Amritsar	PB-0101	M/S/ Sharma Const. Co.	86-A/ 2001-02	1,23,00,000	12,30,000	-
4.	XEN, Mandi Board, Ludhiana	PB-1002 PB-1201	M/s Baldev Singh M/S Kabir Const. Co.	172/2001-02 171/ 2001-02	96.20 lakh 168.14 lakh	9,62,000 16,81,400	--
5.	XEN, Mandi Board, Amritsar	PB-0101 PB-0102	M/S M.S. Brothers M/S Surjit Singh & Co.	42/2001-02 125/2001-02	1,28,72,937 1,08,23,000	12,87,293 10,82,300	-- --
6.	XEN, Mandi Board Nawanshahar	PB-1401	M/S Joginder Pal M/S Surinder Pal	934/ 2000-01 988/ 2001-02	24,41,407 5,86,655	2,44,141 58,666	-- --
7.	XEN, Construction. Division Gurdaspur	PB-0601 PB-0605	M/S Subhash Chander M/S Naresh Kumar Mahajan	84/2001-02 37/ 2002-03	75,68,285 75,37,290	7,56,820 7,53,729	-- In Cash
8.	XEN, Mandi Board, Gurdaspur	PB-0609	M/s Jaswant Singh & Co.	2002-03	1,10,48,397	11,04,840	In cash
8 PIUs		12 packages		Total		1,61,08,903	
Cases where Bank Guarantees received @ 5 per cent of cost of agreement							
1.	XEN, Mandi Board, Bathinda	PB-1103	M/S Dhaliwal Builders	18/2002-03	1,01,13,830	10,11,383	5,05,000
2.	XEN, Provincial Division Amritsar	PB-0103 PB-0104	M/S Surinder Kumar & Co. M/S M.S. Brothers	225/ 2001-02 224/ 2001-02	156.66 lakh 225.09 lakh	15,66,600 22,50,000	7,83,300 11,25,000
3.	XEN, Construction Division Sirhind	PB-0401	M/S Aar Kay Const. Co.	2002-03	98.85 lakh	9,88,500	5,00,000
4.	XEN, Construction. Division No. I Bathinda	PB-0203	M/S Makhan Lal Contractor	10/2002-03	1,48,48,531	14,84,853	7,50,000
5.	XEN, Mandi Board Amritsar	PB-0101	M/S M.S. Brothers	2/2001-02	21,71,796	2,17,179	1,10,000
6.	XEN, Mandi Board Nawanshahar	PB-1402	M/S Rethu Singh	999/ 2001-02	1,36,61,431	13,66,143	6,83,000
7.	XEN, Construction. Division Gurdaspur	PB-0603 PB-0604 PB-0606 PB-0607 PB-0608	M/S Emm Emm Const. Co. M/S Mohinder Pal Singh & Co. M/S Balwinder Singh & Co. M/S V.S. Saini M/S J.K. Builders	34/2002-03 33/ 2002-03 25/ 2002-03 19/2002-03 27/2002-03	1,28,36,337 1,46,59,226 1,22,77,517 117.00 lakh 94,35,186	12,83,634 14,65,923 12,27,752 11,70,000 9,43,519	6,30,000 7,35,000 6,14,000 5,55,000 4,80,000
8.	XEN, Mandi Board Gurdaspur	PB-0602	M/S M.B. Const. Co.	2002-03	48,60,060	4,86,006	2,45,000
9.	XEN, Construction. Division No. II, Amritsar	PB-0106	M/S Sharma Const Co.	222/ 2001-02	319.58 lakh	31,95,800	15,98,000
9 PIUs		14 Packages		Total		1,86,57,292	93,13,300
Cases where validity of Bank Guarantee was less than 5 years							
1.	XEN, Const. Division No. II, Amritsar	PB-0105	M/S Satish Aggarwal & Co. Amritsar	223/ 2001-02	114.18 lakh	11,41,800	5,70,000 (validity upto 10.6.2003)

2.	XEN, Construction Division II, Bathinda	PB-0202	M/S Rajindra & Co., Chandigarh	16/2002-03	1,24,00,000	12,40,000	6,20,000 (validity upto 31.3.2004)
Total						23,81,800	11,90,000
3.	XEN Construction Division Ropar	PB-1601	M/S M.S. Const. Co. Mohali	72/ 2001-02	238.86 lakh	23,88,600	11,94,400 (validity upto 20.9.2002 and released)

Appendix - XXIV
(Refers to Paragraph 3.2.14 , Page 52)

Details of roads constructed with State funds

Package No.	Name of PIU	Name of Road	Length in Kms	Estimated cost (Rupees in lakh)
PB-1301	XEN, Rural Works (Now Construction Division) Muktsar	Muhtoar Udekaran Road to Sarkari Colony	0.50	6.63
PB-1303	-do-	Approach Road Shamshan Ghat Roaranwali	0.65	9.52
PB-1305	-do-	(i) Kabarwala Sarawan Road to Sarawan Bhagwan Pur road near Gurdwara Sangarasar	2.56	36.62
		(ii) Gurusar Kabarwala road to Dhani Gulab Singh	0.79	11.30
PB-1306	-do-	(i) Manianwala Dhania rasta Galijewala	1.00	14.34
		(ii) Dolala Crossing to Dhani Balkar Singh	1.29	18.49
		(iii) Chhottian Gurdwara Sahib to Sahib Chand	0.53	7.60
		(iv) Buttar Bakhua to Dera, School and Gurdwara	0.50	7.17
		(v) Dhanian Fakkarsar Gurdwara Sahib to Jandwala Ghumyana road habitation	1.40	20.07
	Total	9 Roads	9.22	131.74

Appendix - XXV
(Refers to Paragraph 3.2.15, Page 52)

Details of roads not approved in Core Network

Pack- age No.	Name of PIU	Name of Road	Length (in Km.)	Estimated Cost	Expenditure
				<i>(Rupees in lakh)</i>	
PB-0102	Punjab Mandi Board (PMB) Amritsar	Kalewal to Abadi Kalewal	1.22	20.15	13.09
PB-1703	PMB, Sangrur	i) Longowal to Ubewal	1.10	15.45	15.13
		ii) Dhuri to Chhintanwal	3.30	41.57	39.27
PB-0301	Construction Division Muktsar	Hospital road to New Grain Market Jaitu	0.80	10.32	8.93
PB-1502	Construction . Division Nabha	Lachhru Kalan to Lachhru Khurd	0.59	10.68	7.70
PB-0106	Construction . Division Amritsar	Kot Budha Dumniwela Road to Abadi Mughalwala	1.10	22.52	16.50
PB-0608	Construction Division Gurdaspur	i) Kailashpur to Abadi Singhpura	2.00	30.48	25.71
		ii) Kalachak to Farakpur	0.73	11.06	9.38
Total	6 Nos.	8 Nos.	10.84		135.71

Appendix - XXVI
(Refers to Paragraph 3.2.16, Page 52)

Details of habitations connected with population below 500 persons

Pack- age No.	Name of PIU	Name of Road	Population of habitation	Length (in Kms)	Estimated Cost	Expenditure
					<i>(Rupees in lakh)</i>	
PB-0803	PMB Jalandhar	Kahna Dhesian to Gurdwara K Sahib	250	2.15	35.52	31.81
PB-1201	PMB Ludhiana	Dharm Kot Jalandhar Road. to Chak Bahmnia Road to Chanab	180	0.50	7.58	7.80
PB-1402	PMB Nawanshahar	i) Bakhaur to Saidabad Theh Badowal	260	2.25	33.27	27.90
		ii) Gahoon to Harijan Basti-Basti Rakran bet	238	0.80	10.45	10.43
		iii) Karimpur Chahwala to Basti Karimpur Chahala	245	0.75	9.67	10.20
PB-1301	Construction Division Muktsar	Dhurput to Dhanian near Bridge of Drain	270	1.00	14.21	9.34
PB-1302	Construction Division Muktsar	i) Dhalowal Dhal to Dhani Mohinder Singh and Surrounding habitations	340	0.45	6.64	20.78
		ii) Kalarwala to Dhani Deva singh and Surrounding Habitations	410	3.69	53.85	37.85
		iii) Pabhi Tibba to Dhani Deva Singh and Surrounding Habitations	400	0.50	7.25	5.64
		iv) Phullu Khera to Dhanian along Shamshan Ghat	395	0.30	4.15	2.41
		v) Samkhera to Dhania wala Gurdwara	410	1.50	21.53	19.24
		vi) Dhani Sucha Singh to Dhani Nidhan Singh	470	0.76	11.17	8.17
		vii) Dhani along Shamshan Ghat Alamwala	390	0.70	10.18	6.23
		viii) Virk Khera-Sarwan Road to Dhani Udham Singh	345	0.80	11.77	9.61
PB-0104	Construction Division II Amritsar	Dumniwala Sabroan road to Bhura Hither	80	3.70	64.31	60.87

PB-0301	Construction Division Muktsar	i) Romana Ajit Singh to Vill Gidder MC Limit	490	1.55	19.41	18.71
		ii) Ukand Singhwala to Kothe Santa Singh	491	2.77	42.69	39.71
		iii) Railway Phatak Jaitu to Kotkapura	250	1.25	16.31	7.23
PB-0802	Construction Division II Jalandhar	i) Nurmehal to Dashmesh Nagar	490	1.28	16.79	14.38
PB-1303	Construction Division Muktsar	i) Fatuhwala to Dhanian Surinder Singh	410	2.21	30.28	28.74
		ii) Tarmala Roranwali to Dhani Dathanwali	275	1.41	21.18	14.50
		iii) Dedowali to Dhani Thakur Singh	280	0.69	10.05	9.73
		iv) Malout Sri Ganga Nagar Road to Dhani Balwinder Singh Kolianwali	490	0.91	13.45	11.00
PB-1304	Construction Division Muktsar	i) Approach Road to Gurdwara Sahib Midda	290	0.50	7.15	6.01
		ii) Mohllan Raniwala Road to Dhani Dyal Singh	350	0.65	9.09	8.27
		iii) Kanianwali Mukand Singh Wala Road to Dhani Kirpal Singh	310	1.22	17.06	15.19
PB-0106	Construction Division II Amritsar	i) Sabraon Dumni wala Road to Ghulewal	80	2.50	42.90	40.37
		ii) Kot Budhe Dumniwala Road to Gadai ke	167	1.10	22.52	16.50
PB-0804	Construction Division II Jalandhar	i) Chhole Bazar to Fateh Garh Lakha	180	1.05	18.90	17.29
		ii) Chhole Bazar to Abadi Chhole Bazar upto Bhusi Bandi	486	1.07	16.98	15.22
		iii) Kadana to Abadi of Village Kadana	120	0.48	7.48	6.49
Total		31 Roads		40.49 Kms		537.62

Appendix.- XXVII
(Refers to Paragraph 3.2.17, Page 52)

Statement showing link roads constructed under PMGSY to link habitations which were already connected to other habitations

Sr. No.	Package No.	Name of habitation connected	Name of road/MC	No. of road as per Road Data Book	Name of road already constructed	Name of PIU	Length (in Kms)	Expenditure (Rupees in lakh)
1.	PB-0603	Kalyanpur	Bakhatpur to Kalyanpur (Dhariwal)	063	APK road to Kalyanpur	XEN, Const. Division Gurdaspur	3.50	52.70
				123	Kalyanpur to Haijan Basti			
				108	Bhambli to Bakhatpur			
2.	PB-0607 PB-0609	Arli Bhan	Kalyanpur Qila Lal Singh Road to Arli Bhan (Dera Baba Nanak)	006	Koti-Kalanaur Athwala-Arli Bhan Mastkot	-do- 3.50 PMB 2.55	6.05	B&R-42.62 PMB-16.95
3.	PB-0606	Jeojualy	Kalanaur to Jeo Jualy (Shallachak) (Kalanaur)	004	Rudiana Shalla Chak Jeo Jualy Chohan Dehriwal	Construction Division Gurdaspur	4.85	74.06
4.	PB-0606	Mour	Bhikhasiwal to Mour (Kalanaur)	017	Gurdaspur Dera Baba Nanak to Bhikariwal	-do-	0.70	10.69
				018	Mour Bhuche nangal			
				019	Kot Santokh Rai Allowal Juggowal Atari Mour Bakshiwal			
5.	PB-0607	Bhangwan	Kalanaur to Bhangwan (Kalanaur)	063	Aujla Bhangwan Bhandwan	-do-	2.15	26.18
				072	Bhangwan- Aujla Road			
				029	Batala-Kalanaur Aujla Bhangwan			
6.	PB-0607	Sukha Raju Kunjar	Kunjar to Sukha Raju(Kalanaur)	036	Kunjar to Wangowani Kunjar Bridge	-do-	1.62	19.73
				057	Wongo wani-Virk Sukha Raju			
7.	PB-0611	Ghukla	Kotli Harchanda Chak Yakub to Ghukla (Kahnuwan)	034	Bhattian Ghukla	-do-	2.35	6.50
				039	Kahnuwan Chak Sharif Kotli Harchanda			
8.	PB-0611	Ladhupur	Kotli Harchanda Chak Yakub Road to Ladhupur (Kahnuwan)	032	Kahnuwan Chak Yakub	-do-	2.85	0.06
				033	Ghurewal Chak Yakub Ladhupur			
9.	PB-1601	Hirdapur Kheri	Kakot School to Hirdapur Kheri (Ropar)	41	Parkhali Jodhpur Kakot to Chhoti Majri	Construction Division Ropar	2.00	29.57
				83	Mainpur Purkhali Road to Hirdapur Kheri			
10.	PB-1601	Balamgarh Madhwara	Balramgarh to Kakron (Ropar)	48	Mianpur to Burjwala Balamgarh Madhwara	-do-	2.80	40.61
				56	Cherrian Kakraon Kishanpur to Chatoli Chowk	-do-		

11.	PB-1601	Bari	Bari to Narangpur (Ropar)	39	Bhangla Purkhali Road to Narangpur	-do-	2.70	29.55
				40	Mianpur Purkhali road to Kudaspur Bari			
12.	PB-1601	Bindrakha	Balamgarh Madhhwara to Bindrakha (Ropar)	047	Mianpur Purkhali Road Panjola Panjoli Chhoti Bawani Bari Bawani upto Bindrakha Road	-do-	4.03	51.66
				048	Mianpur to Burjwala Balamgarh Madhwara			
				050	Purkhali to Bindrakha			
13.	PB-0601	Bahman majra	Singh Bhagwanta to Bahman Majra (Ropar)	55	Ropar Kurali road to Singh Bhagwantpura	-do-	1.50	20.38
				56	Ropar Kurali road to Chupki Bahman Majra Cherrian Kakraon Kishanpura upto Chatoli Chowk			
Total							37.10	421.26

Appendix - XXVIII
(Refers to Paragraph 3.2.21, Page 54)

Detail of Roads not completed

Package No.	Name of Road	Length approved (in Kms)	Length Constructed (in Kms)	Expenditure (Rupees in lakh)	Reasons for non-completion of road	Date of completion
PB-0102	ATTSM road to Abadi Jagat Pura	1.65	1.30	14.06	Due to inadequate width	3/2002
PB-0503	i) Hasta Kalan to Nawan Hasta Kalan	1.75	1.15	20.22	-do-	3/2002
	ii) Ruhela Tejoke to Mahatam Nagar	2.40	1.70	33.62	-do-	3/2002
PB-0801	Pipli to Abadi Pipli	1.61	1.55	18.75	-do-	4/2002
PB-0102	i) Sandhra Makhi Kalan Road to Abadi Kezi Chak	2.70	2.50	39.80	-do-	9/2002
	ii) Made Pul Kaurji to Dhnoa Kalan	1.16	0.65	13.91	Balance work not done due to road dispute	9/2002
	iii) Thathian Mahantan to Abadi Majbi Sikhan	1.45	1.34	22.83	-do-	9/2002
PB-0803	Rampur Fakhruwal to Rampur	2.47	2.36	25.19	-do-	9/2002
PB-1101	i) Burj Hari to Kothe Mahantan	4.25	4.05	72.35	-do-	3/2002
	ii) Khokar Kalan to Kothe Khokar Kalan	0.75	0.72	12.31	-do-	3/2002
	iii) Ahlupur to Dhani Attar Singh	3.45	3.35	65.96	-do-	3/2002
PB-0507	Pucca Chishti to Dhani Major Singh	2.20	1.75	37.13	-do-	11/2002
PB-1103	i) Phaphre Haike Khilan Road to Kothe Balbir Singh	0.96	0.91	12.65	-do-	7/2002
	ii) Rangdial to Tibba Basti	0.70	0.67	10.16	--do-	--do-
	iii) Bazigar Basti to Reond Kalan	2.00	1.80	26.38	-do-	-do-
PB-0502	Chak Khira to Dhani Bachan Singh	2.56	2.10	31.22	Army stopped the work	5/2002
PB-1601	i) Ballamgarh to Kakron	2.80	2.66	40.60	Due to stream	2/2002
	ii) Bari to Narangpur	2.70	2.00	29.55	Due to forest land	2/2002
PB-0901	Sultanpur Lodhi-Lohian Road to Harijan Basti Deepewal	1.58	1.52	17.34	Falls in Railway Jurisdiction	6/2002
PB-0103	i) Chamiari Road to Abadi Kamalpur	2.50	2.37	37.03	Due to Bridge	9/2002
	ii) Approach Road to Lodhi Gujjar to Abadi Chuni Ka Dera	3.00	2.59	42.93	-do-	9/2002
PB-0104	Patti Kandiala Road to Nathuke	2.60	2.08	34.54	-do-	9/2002
PB-0202	Gange to Kothe Hargobind	4.26	3.75	56.77	-do-	9/2002
PB-0902	Mundi More Gorewal Road to Mundi Chhanna	1.39	1.33	11.65	Abandoned	9/2002
PB-0904	Nadala Bholath to Chak Shah Kala	2.70	2.61	39.54	Deferred due to alignment dispute	1/2003
16 Nos packages	25 Nos. Roads	55.59 Kms		766.49		

Appendix - XXIX
(Refers to Paragraph 3.4.15 , Page 72)

**Statement showing the proposal of posts to be surrendered in the
Government Ayurvedic Hospital, Patiala**

Sr. No.	Name of the Post	Number of posts to be surrendered	Amount of Saving (Rupees in lakh)
1.	Resident Physician	2	4.10
2.	Ayurvedic Medical Officer	3	6.50
3.	Massuer	1	1.70
4.	Nursing Sister	1	1.75
5.	Staff Nurse	4	5.70
6.	Store Keeper	1	0.90
7.	X-Ray cum Ophthalmic Assistant	1	0.70
8.	Tailor	1	0.70
9.	Dispenser	5	5.80
10.	Dai	1	0.80
11.	Mali	1	0.75
12.	Cook	2	1.65
13.	Dhobi	2	1.60
14.	Chowkidar	1	0.85
15.	Ward Attendant	4	4.80
16.	Sweeper	2	1.70
	Total	32	40.00

Appendix - XXX
(Refers to Paragraph 4.6.1, Page 109)

Yearwise position of outstanding inspection reports and paragraphs

Period	Inspection Reports	Paras
Upto 1993-1994	624	912
1994-1995	73	86
1995-1996	109	188
1996-1997	96	178
1997-1998	68	143
1998-1999	101	219
1999-2000	124	266
2000-2001	144	220
2001-2002	232	428
2002-2003	368	824
2003-2004	234	744
Total	2173	4208

Appendix - XXXI
(Refers to Paragraph 4.6.2, Page 110)

**Statement showing paragraphs/reviews for which explanatory notes
were not received upto 31.03.2004**

Sr. No.	Name of the Department	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02	Total
1.	Agriculture	-	-	-	-	-	1	1	2
2.	Commercial Activities	-	1	-	-	1	-	-	2
3.	Education Department	-	-	-	1	2	1	2	6
4.	Financial assistance to local bodies	-	-	1	-	2	2	1	6
5.	General (Admn. Home, Transport & Justice)	-	-	-	-	1	-	-	1
6.	General paras	1	3	-	1	1	1	1	8
7.	Health and Family Welfare	-	-	-	-	1	3	-	4
8.	Industries Department	-	-	-	-	4	1	2	7
9.	Public Works Department (B&R)	-	-	-	4	1	4	4	13
10.	Public Works Department (Public Health)	-	-	-	-	1	1	4	6
11.	Irrigation and Power	-	-	-	2	2	1	2	7
12.	Revenue Department	-	-	1	-	-	-	-	1
13.	Rural Development & Panchayats	-	-	-	-	-	-	2	2
14.	Social Welfare	-	-	-	-	-	-	5	5
15.	Science and Technology	-	-	-	-	2	-	-	2
16.	Tech. Education & Industrial Training	-	-	-	-	-	2	1	3
17.	Animal Husbandry	-	-	-	-	-	1	1	2
18.	Co-operative Department	-	-	-	-	1	-	1	2
19.	Finance Department	-	-	-	-	-	1	-	1
20.	Printing and Stationery	-	-	-	-	-	-	1	1
	Total	1	4	2	8	19	19	28	81

Appendix - XXXII
(Refers to Paragraph 5.1.11, Page 115)

Statement showing variations in the figures of expenditure

(Rupees in lakh)

Year	Name of the Scheme	Expenditure as per Appropriation Accounts	Expenditure reported to Government of India	Difference in expenditure reported to GOI
2001-02	ARWSP/ Sub-Missions	2546.12	2267.61	-278.51
	PMGY	1157.27	1273.41	+116.14
	NABARD	3965.59	4975.29	+1009.70
	MNP	10232.33	1418.38	-8813.95
	Non-Plan	5810.24	6017.41	+207.17
2002-03	ARWSP/Sub- Missions	2990.92	2978.34	- 12.58
	PMGY	1730.66	1758.13	+ 27.47
	NABARD	5886.55	6796.52	+ 909.97
	MNP	9296.42	290.86	-9005.56
	Non-Plan	8595.44	8525.73	- 69.71
2003-04	ARWSP/Sub- Missions	1944.72	1972.25	+ 27.53
	PMGY	1347.50	1361.17	+ 13.67
	NABARD	5166.94	5451.31	+ 284.37
	MNP	300.47	500.01	+ 199.54
	Non-Plan	11383.45	8901.91	- 2481.54

Appendix -XXXIII**Glossary of Abbreviations**

AMO	Ayurvedic Medical Officer
AS	Administrative Secretary
ASF	Anandpur Sahib Foundation
ATN	Action Taken Note
B&R	Buildings and Roads
BDPO	Block Development and Panchayat Officer
BIFR	Board of Industrial and Financial Reconstruction
BKOs	Brick Kiln Owners
BM	Bituminous Mecedum
CCIM	Central Council of Indian Medicines
CE	Chief Engineer
CSS	Centrally Sponsored Scheme
CSSA	Cash Settlement Suspense Account
DAO	Divisional Accounts Officer
DB	Director of Boilers
DC	Deputy Commissioner
DDO	Drawing and Disbursing Officer
DDPO	District Development and Panchayat Officer
DFR	Departmental Financial Rules
DG Sets	Diesel Generating Sets
DGP	Director General of Police
DICs	District Industries Centres
DNIT	Detailed Notice Inviting Tender
DPI	Director of Public Instructions
DRDAs	District Rural Development Agencies
DRME	Director, Research and Medical Education
EE	Executive Engineer
ENT	Ear, Nose, Throat
FCI	Fixed Capital Investment
FD	Finance Department
FDRS	Fixed Deposits Receipts
FICCI	Federation of Indian Chambers of Commerce
FIR	First Information Report
GAD	General Arrangement Designs
GM	General Manager
GOI	Government of India
HPCL	Hindustan Petroleum Corporation Ltd.
HSD	High Speed Diesel
HUDCO	Housing and Urban Development Corporation Ltd.
IA	Internal Audit
IFLs	Interest Free Loans
IP	Irrigation and Power
IRC	Indian Road Congress
IRs	Inspection Reports
ISM&H	Indian Systems of Medicine and Homoeopathy

KHMC	Khalsa Heritage Memorial Complex
KM	Kilometre
LAC	Land Acquisition Collector
LAO	Land Acquisition Officer
MAS	Material at Site
MBs	Measurement Books
MD	Managing Director
MNP	Minimum Need Programme
MPWA	Miscellaneous Public Works Advances
NABARD	National Bank for Agriculture and Rural Development
NCLP	National Child Labour Project
NDS	National Discipline Scheme
NGOs/VOs	Non-Government Organisations/Voluntary Organisations
NRDA	National Rural Road Development Agency
OHSR	Over Head Service Reservoir
OUVGL	Optimum Utilisation of Vacant Government Land
PAC	Public Accounts Committee
PAU	Punjab Agricultural University
PC	Premix Carpet
PE	Project Engineer
PH	Public Health
PIDB	Punjab Infrastructure Development Board
PIUs	Project Implementation Units
PMGSY	Pradhan Mantri Gram Sadak Yojana
PMGY	Pradhan Mantri Gram Yojana
PPHC	Punjab Police Housing Corporation
Pr.AG	Principal Accountant General
PRBDB	Punjab Roads and Bridges Development Board
PSL	Priced Stores Ledger
PTDC	Punjab Tourism Development Corporation
PUDA	Punjab Urban Planning and Development Authority
PUNBUS	Punjab State Bus Stand Management Company Ltd.
PWD	Public Works Department
RIDF	Rural Infrastructure Development Fund
RSD	Ranjit Sagar Dam
RSL	Reserve Stock Limit
RWS	Rural Water Supply
SC/ST	Scheduled Caste/Schedule Tribe
SDEs	Sub Divisional Engineers
SE	Superintending Engineer
SMO	Senior Medical Officer
SPINFED	The Punjab Co-operative Cotton Marketing and Spinning Mills Federation Ltd.
SSI	Small Scale Industry
ST	Sales Tax
STE	Sales Tax Exemption
T&P	Tools and Plants
TA	Travelling Allowance

T&D	Transmission and Distribution
TO	Treasury Officer
UCs	Utilisation Certificates
VRS	Voluntary Retirement Scheme
WBM	Water Bound Macadam
XEN/DO	Executive Engineer/Divisional Officer