



SUPREME AUDIT INSTITUTION OF INDIA  
लोकहितार्थं सत्यनिष्ठा  
Dedicated to Truth in Public Interest

# Appropriation Accounts 2024-25



Government of Punjab

# **Appropriation Accounts**

**2024-25**

**Government of Punjab**



(i)

<b>TABLE OF CONTENTS</b>		
<b>Grant/ Appendix</b>	<b>Particulars</b>	<b>Page Number</b>
•	Introductory	iii-v
•	Summary of Appropriation Accounts	vi-xvi
•	Report of the Comptroller and Auditor General of India	xvii-xix
<b>Grants</b>		
Grant No. 1	Agriculture	1-15
Grant No. 2	Animal Husbandry and Fisheries	16-21
Grant No. 3	Co-operation	22-26
Grant No. 4	Defence Services Welfare	27-30
Grant No. 5	Education	31-62
Grant No. 6	Elections	63-66
Grant No. 7	Excise and Taxation	67-70
Grant No. 8	Finance	71-89
Grant No. 9	Food, Civil Supplies and Consumer Affairs	90-96
Grant No. 10	General Administration	97-101
Grant No. 11	Health and Family Welfare	102-117
Grant No. 12	Home Affairs	118-129
Grant No. 13	Industries and Commerce	130-135
Grant No. 14	Information and Public Relations	136-138
Grant No. 15	Water Resources	139-175
Grant No. 16	Labour	176-177
Grant No. 17	Local Government	178-189
Grant No. 18	Personnel	190-192
Grant No. 19	Planning	193-198
Grant No. 20	Power	199-201
Grant No. 21	Public Works	202-213
Grant No. 22	Revenue, Rehabilitation and Disaster Management	214-223
Grant No. 23	Rural Development and Panchayats	224-234
Grant No. 24	Science, Technology and Environment	235-239
Grant No. 25	Social Security, Woman and Child Development	240-258
Grant No. 26	State Legislature	259-260
Grant No. 27	Technical Education and Industrial Training	261-268
Grant No. 28	Tourism and Cultural Affairs	269-272
Grant No. 29	Transport	273-285
Grant No. 30	Vigilance	286
Grant No. 31	Employment Generation, Skill Development and Training	287-292
Grant No. 32	Forestry and Wild Life	293-297

(ii)

<b>TABLE OF CONTENTS</b>		
<b>Grant/ Appendix</b>	<b>Particulars</b>	<b>Page Number</b>
Grant No. 33	Good Governance and Information Technology	298-303
Grant No. 34	Horticulture	304-309
Grant No. 35	Housing and Urban Development	310-314
Grant No. 36	Jails	315-318
Grant No. 37	Law and Justice	319-325
Grant No. 38	Medical Education and Research	326-337
Grant No. 39	Printing and Stationery	338-341
Grant No. 40	Sports and Youth Services	342-345
Grant No. 41	Water Supply and Sanitation	346-359
Grant No. 42	Welfare of SC, ST, OBC and Minorities	360-368
<b>Appendix</b>		
•	Consolidated Statement of Recoveries	369

(iii)

## INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 2024-25 presents the accounts of sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Public Accounts Committee vide letter no.14-PAC/2015-16/5897 dated 8 March 2016 has approved the following norms for inclusion of comments on variations in Appropriation Accounts :

## SAVINGS

1. Where there is an overall saving -
  - (i) No notes or comments may be made under individual sub-heads when overall saving in a grant/appropriation is less than 5 per cent of the total provision (Original plus Supplementary).
  - (ii) Cases where savings under sub-heads are more than 10 per cent of the total provision and ₹ 40 lakh may, however, be commented upon. For this purpose Revenue and Capital (voted or charged) should be treated as separate grant/ appropriation.
2. Where an overall saving is 5 per cent or more under the grant/appropriation -
  - (a) No comments should be included for saving under a sub-head where the saving is less than 10 per cent of the total provision.
  - (b) Where an overall saving under a sub-head is more than 10 per cent of the total provision, no explanation be given in Appropriation Accounts if -
    - (i) The total provision under Revenue/Capital (voted or charged) grant/ appropriation is more than ₹ 50 crore and saving under a sub-head is less than ₹ 40 lakh.
    - (ii) The total provision under a grant/appropriation is less than ₹ 50 crore and saving under a sub-head is less than ₹ 20 lakh.

(iv)

### **EXCESSES**

All overall excesses under a grant/appropriation need regularisation from the Legislature.

However -

1. Explanation to the excess may be given in the Appropriation Accounts only if the excess under a sub-head exceeds 10 per cent of the total provision and is also more than ₹ 20 lakh.
2. But if the excess is less than 10 per cent of the total provision, explanation be given in the Appropriation Accounts if total provision below a grant/appropriation is -
  - (i) more than ₹ 50 crore and the excess under a sub-head is more than ₹ 30 lakh.
  - (ii) between ₹ 20 crore to ₹ 50 crore and the excess under a sub-head is more than ₹ 20 lakh.
  - (iii) less than ₹ 20 crore and the excess under a sub-head is more than ₹ 10 lakh.

### **Presentation of Demands for Grants on Net Basis**

Article 204(3) of the Constitution mandates that no money shall be withdrawn from the Consolidated Fund of the State except under appropriation made by law, and Article 203 requires that the estimates of expenditure be submitted to the Legislature in the form of Demands for Grants.

In pursuance of clause (3) of Article 204, the Punjab Appropriation Act, 2024 and the Punjab Appropriation (Supplementary) Act, 2024-25 were enacted to authorise withdrawal of sums from and out of the Consolidated Fund of the State for the year ending 31 March 2025. The Schedule to these Acts contain the grant-wise amounts authorised by the Legislature.

(v)

Examination of the Appropriation Acts and related Detailed Demand for Grants (Grants 22 and 32) revealed that legislative authorisation was obtained on a net basis, i.e., gross expenditure reduced by current year recoveries. The position is summarised below:

(₹ in crore)					
Particulars	Authorised by Legislature (₹)	Gross Amount (₹) (1) + (3)	Recoveries – Deduct amount from Reserve Funds(₹)	Current year Expenditure as per Appropriation Accounts (₹)	Remarks
	(1)	(2)	(3)	(4)	(5)
Original Appropriation	2,04,917.67	2,05,274.55	356.88	-	
Supplementary Appropriation	25,332.43	25,329.29	(-) 3.14	-	
Total Appropriation	2,30,250.10	2,30,603.84	353.74	2,12,907.12	Less legislative authorisation by ₹ 3,53,74,36,000
<b>Of the total Appropriation, the grant-wise details are given below</b>					
Grant 22 – Revenue (Voted)	1,732.81	1,932.81	200.00	1,698.61	
Grant 32 – Revenue (Voted)	265.93	419.67	153.74	344.23	Expenditure in excess of the legislative authorisation was ₹ 78,29,65,885.

As evident from the table above, sums from and out of Consolidated fund of the State have been withdrawn in one Grant over and above what has been authorized by the Legislature. The presentation of Demands for Grants and the Appropriation Act on a net basis instead of gross basis is in violation of Article 204 of the Constitution.

(vi)

**Summary of Appropriation**

<b>Amount of Grant/Appropriation</b>		
Number and Name of Grant or Appropriation 1	Revenue 2	Capital 3
(₹ in thousand )		
01- Agriculture-		
Voted	1,25,86,55,50	1,73,33,52
Charged	98,07	..
02- Animal Husbandry and Fisheries-		
Voted	6,31,39,96	2,10,04
Charged	3,22	..
03- Co-operation-		
Voted	5,86,67,99	1,05,61,03
Charged	17,63	..
04- Defence Services Welfare-		
Voted	64,48,12	15,00,00
Charged	1	..
05- Education-		
Voted	1,65,14,46,82	5,95,97,32
Charged	94,16	..
06- Elections-		
Voted	4,64,31,20	5,31,00
Charged	50	..
07- Excise and Taxation-		
Voted	4,27,36,15	15,00,01
Charged	1,11	..
08- Finance-		
Voted	2,02,69,29,06	40,25,04
Charged	2,39,54,18,02	8,41,16,55,71
09- Food, Civil Supplies And Consumer Affairs-		
Voted	12,00,16,26	2,90,20,20
Charged	7,24	..

(vii)

**Accounts-2024-25**

<b>Expenditure</b>		<b>Saving</b>		<b>Excess</b>	
<b>(Actual excess in ₹)</b>					
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
1,10,51,54,96	1,12,68,22	15,35,00,54	60,65,30	..	..
97,53	..	54	..	..	..
5,90,35,94	23,06	41,04,02	1,86,98	..	..
2,41	..	81	..	..	..
5,17,65,11	46,96,04	69,02,88	58,64,99	..	..
17,62	..	1	..	..	..
61,66,92	50,00	2,81,20	14,50,00	..	..
..	..	1	..	..	..
1,58,71,43,08	4,11,46,43	6,43,03,74	1,84,50,89	..	..
72,64	..	21,52	..	..	..
4,19,66,32	2,21,83	44,64,88	3,09,17	..	..
50	..	..	..	..	..
3,06,32,50	..	1,21,03,65	15,00,01	..	..
56	..	55	..	..	..
2,03,16,09,49	22,65,39	..	17,59,65	46,80,43	..
				(46,80,43,542)	
2,46,21,24,66	7,95,14,82,28	..	46,01,73,43	6,67,06,64	..
				(6,67,06,63,653)	
10,44,51,93	1,47,42,41	1,55,64,33	1,42,77,79	..	..
7,22	..	2	..	..	..

(viii)

**Summary of Appropriation**

<b>Amount of Grant/Appropriation</b>		
Number and Name of Grant or Appropriation 1	Revenue 2	Capital 3
(₹ in thousand )		
10- General Administration-		
Voted	2,99,02,92	57,21,79
<i>Charged</i>	15,86,47	..
11- Health and Family Welfare-		
Voted	51,27,15,61	2,14,19,01
<i>Charged</i>	55,56	..
12- Home Affairs-		
Voted	89,65,15,08	2,73,70,81
<i>Charged</i>	2,15,20	..
13- Industries And Commerce-		
Voted	33,41,34,29	1,11,00,00
<i>Charged</i>	1,88,00	..
14- Information and Public Relations-		
Voted	6,62,02,65	96,39
<i>Charged</i>	..	..
15- Water Resources-		
Voted	12,45,03,84	20,07,31,94
<i>Charged</i>	89,47	..
16- Labour-		
Voted	41,88,58	..
<i>Charged</i>	..	..
17- Local Government-		
Voted	49,81,19,34	18,37,88,11
<i>Charged</i>	..	..

(ix)

**Accounts-2024-25 - contd.**

<b>Expenditure</b>		<b>Saving</b>		<b>Excess</b>	
				<b>(Actual excess in ₹)</b>	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
2,82,78,26	39,81,57	16,24,66	17,40,22	..	..
15,05,61	..	80,86	..	..	..
46,39,26,31	35,34,13	4,87,89,30	1,78,84,88	..	..
49,36	..	6,20	..	..	..
86,56,77,13	2,20,73,59	3,08,37,95	52,97,22	..	..
1,89,74	..	25,46	..	..	..
24,04,50,30	1,02,44,92	9,36,83,99	8,55,08	..	..
1,19,99	..	68,01	..	..	..
5,72,16,40	96,38	89,86,25	1	..	..
..	..	..	..	..	..
10,90,30,60	19,50,17,14	1,54,73,24	57,14,80	..	..
66,76	..	22,71	..	..	..
40,12,80	..	1,75,78	..	..	..
..	..	..	..	..	..
44,89,40,46	14,28,26,69	4,91,78,88	4,09,61,42	..	..
..	..	..	..	..	..

(x)

**Summary of Appropriation**

<b>Amount of Grant/Appropriation</b>		
Number and Name of Grant or Appropriation 1	Revenue 2	Capital 3
(₹ in thousand )		
18- Personnel-		
Voted	34,76,80	..
<i>Charged</i>	9,91,42	..
19- Planning-		
Voted	57,36,40	1,22,22,00
<i>Charged</i>	..	..
20- Power-		
Voted	1,18,94,97,65	1,29,41,62
<i>Charged</i>	..	..
21- Public Works-		
Voted	7,31,37,53	20,17,34,03
<i>Charged</i>	32,01	..
22- Revenue, Rehabilitation And Disaster Management-		
Voted	17,32,80,93	7,61,52
<i>Charged</i>	1,08,59	..
23- Rural Development and Panchayats-		
Voted	36,17,66,46	4,79,61,59
<i>Charged</i>	19,68	..
24- Science, Technology and Environment-		
Voted	33,70,14	10,97,60
<i>Charged</i>	..	..
25- Social Security, Woman And Child Development-		
Voted	81,10,60,73	91,47,03
<i>Charged</i>	20	..
26- State Legislature-		
Voted	62,03,88	1,31,00
<i>Charged</i>	1,24,00	..

(xi)

**Accounts-2024-25 - contd.**

<b>Expenditure</b>		<b>Saving</b>		<b>Excess</b>	
				<b>(Actual excess in ₹)</b>	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
34,72,27	..	4,53	..	..	..
8,33,12	..	1,58,30	..	..	..
39,24,91	1,19,70,21	18,11,49	2,51,79	..	..
..	..	..	..	..	..
1,03,37,29,83	..	15,57,67,82	1,29,41,62	..	..
..	..	..	..	..	..
7,12,67,19	15,04,34,66	18,70,34	5,12,99,37	..	..
30,72	..	1,29	..	..	..
16,98,60,80	..	34,20,13	7,61,52	..	..
94,13	..	14,46	..	..	..
24,72,96,15	2,83,50,12	11,44,70,31	1,96,11,47	..	..
19,37	..	31	..	..	..
25,79,42	2,00,00	7,90,72	8,97,60	..	..
..	..	..	..	..	..
76,88,16,10	19,23,98	4,22,44,63	72,23,05	..	..
10	..	10	..	..	..
59,23,68	1,29,98	2,80,20	1,02	..	..
67,37	..	56,63	..	..	..

(xii)

**Summary of Appropriation**

Number and Name of Grant or Appropriation 1	Amount of Grant/Appropriation	
	Revenue 2	Capital 3
(₹ in thousand )		
27- Technical Education And Industrial Training-		
Voted	4,64,33,18	82,93,89
Charged	2,83,49	..
28- Tourism and Cultural Affairs-		
Voted	1,28,44,92	68,50,30
Charged	1	..
29- Transport-		
Voted	5,14,02,41	49,66,12
Charged	5,01	..
30- Vigilance-		
Voted	77,85,91	1,56,00
Charged	62,66	..
31- Employment Generation, Skill Development And Training-		
Voted	1,64,27,16	30,10,00
Charged	..	..
32- Forestry And Wild Life-		
Voted	2,65,93,24	..
Charged	1,45,00	..
33- Good Governance And Information Technology-		
Voted	35,32,09	14,50,10
Charged	..	..
34- Horticulture-		
Voted	1,39,40,81	29,25,00
Charged	5,01	..
35- Housing And Urban Development-		
Voted	10,28,44,61	8,73,63
Charged	..	..

(xiii)

## Accounts-2024-25 - contd.

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
4,27,68,90	20,96,00	36,64,28	61,97,89	..	..
..	..	2,83,49	..	..	..
62,82,94	51,28,83	65,61,98	17,21,47	..	..
..	..	1	..	..	..
3,80,37,78	15,33,02	1,33,64,63	34,33,10	..	..
..	..	5,01	..	..	..
72,03,16	1,54,73	5,82,75	1,27	..	..
50,80	..	11,86	..	..	..
1,14,25,98	21,94,08	50,01,18	8,15,92	..	..
..	..	..	..	..	..
3,44,22,90	..	..	..	78,29,66	..
..	..	..	..	(78,29,65,885)	..
1,42,98	..	2,02	..	..	..
24,88,06	8,56,24	10,44,03	5,93,86	..	..
..	..	..	..	..	..
98,42,40	12,79	40,98,41	29,12,21	..	..
3,83	..	1,18	..	..	..
1,76,13,19	8,72,62	8,52,31,42	1,01	..	..
..	..	..	..	..	..

(xiv)

**Summary of Appropriation**

<b>Amount of Grant/Appropriation</b>		
Number and Name of Grant or Appropriation 1	Revenue 2	Capital 3
(₹ in thousand )		
36- Jails-		
Voted	3,40,13,92	65,11,48
<i>Charged</i>	29,73	..
37- Law And Justice-		
Voted	10,43,43,33	93,01
<i>Charged</i>	3,37,71,99	3,22,95
38- Medical Education And Research-		
Voted	7,94,69,72	3,73,61,82
<i>Charged</i>	7,49	..
39- Printing And Stationery-		
Voted	34,39,47	10,56,23
<i>Charged</i>	90,59	..
40- Sports And Youth Services-		
Voted	2,67,38,27	5,01,00
<i>Charged</i>	..	..
41- Water Supply And Sanitation-		
Voted	10,38,05,58	6,76,81,70
<i>Charged</i>	1,00,00	..
42- Welfare Of SC, ST, OBC And Minorities-		
Voted	9,51,95,77	8,01,52,41
<i>Charged</i>	60	..
<b>Total</b>		
Voted	11,09,70,94,28	1,08,23,85,29
<i>Charged</i>	2,43,35,52,14	8,41,19,78,66
<b>Grand Total</b>	<b>13,53,06,46,42</b>	<b>9,49,43,63,95</b>

(xv)

## Accounts-2024-25 - contd.

Expenditure		Saving		Excess	
(Actual excess in ₹)					
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
3,11,16,96	31,53,19	28,96,96	33,58,29	..	..
29,72	..	1	..	..	..
9,29,82,45	..	1,13,60,88	93,01	..	..
2,95,90,65	3,33,93	41,81,34	..	..	10,98
					(10,97,982)
7,33,73,16	2,48,26,84	60,96,56	1,25,34,98	..	..
7,29	..	20	..	..	..
25,81,29	..	8,58,18	10,56,23	..	..
..	..	90,59	..	..	..
2,02,53,59	1,26	64,84,68	4,99,74	..	..
..	..	..	..	..	..
9,65,27,34	4,20,86,52	72,78,24	2,55,95,18	..	..
19,37	..	80,63	..	..	..
8,18,31,29	45,58,36	1,33,64,48	7,55,94,05	..	..
..	..	60	..	..	..
10,11,10,80,25	73,26,71,23	99,85,24,12	34,97,14,06	1,25,10,09	..
				(1,25,10,09,427)	
2,49,51,44,05	7,95,18,16,21	51,14,73	46,01,73,43	6,67,06,64	10,98
				(6,67,06,63,653)	(10,97,982)
<b>12,60,62,24,30</b>	<b>8,68,44,87,44</b>	<b>1,00,36,38,85</b>	<b>80,98,87,49</b>	<b>7,92,16,73</b>	<b>10,98</b>
				<b>(7,92,16,73,080)</b>	<b>(10,97,982)</b>

**Summary of Appropriation Accounts - 2024-25 - conclud.**

---

The excess over the following voted grants and charged appropriation requires regularisation:-

8-Finance	(Revenue Section )
32- Forestry and Wild Life	(Revenue Section )
37-Law and Justice	(Capital Section)

In the year 2024-25, there was no appropriation from the contingency fund and as such there was no transaction.

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures in the Summary of Appropriation Accounts do not include recoveries which are adjusted in the accounts in reduction of expenditure. The details of recoveries referred to are given in Appendix. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2024-25 and that shown in the Finance Accounts for the year is given below:-

	<u>Charged</u>		<u>Voted</u>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	( ₹ in thousand)			
Total expenditure according to Appropriation Accounts	2,49,51,44,05	7,95,18,16,21	10,11,10,80,25	73,26,71,23
Deduct-				
Total of recoveries shown in Appendix	2,23	..	2,85,83,92	1,60,32,86
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	2,49,51,41,82	7,95,18,16,21	10,08,24,96,33	71,66,38,37

## **Report of the Comptroller and Auditor General of India**

### **Audit of the Appropriation Accounts of the Government of Punjab**

#### **Opinion**

The Appropriation Accounts of the Government of Punjab for the year ended 31 March 2025 present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Article 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Punjab being presented separately for the year ended 31 March 2025.

#### **Basis for Opinion**

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform audits to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

#### **Responsibilities for Preparation of the Initial and Subsidiary Accounts**

The State Government is responsible for obtaining authorisation of budget from the State Legislature. The State Government and those responsible for execution of budget such as treasuries, offices and departments of the Government of Punjab are responsible for preparation and correctness of the initial and subsidiary accounts as well as for ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations.

Also, they are responsible for rendering the initial and subsidiary accounts and information related thereto to the Office of the Accountant General (Accounts and Entitlements) of Punjab for compilation and preparation of the Appropriation Accounts.



**Responsibilities for Compilation of Annual Accounts**

The Office of the Accountant General (Accounts and Entitlements) of Punjab functioning under my control is responsible for compilation and preparation of Annual Accounts of the State Government. This is in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Annual Accounts have been compiled from the vouchers, challans and initial and subsidiary accounts as received from the treasuries, offices and departments of the Government of Punjab and the statements received from the Reserve Bank of India.

**Responsibilities for the Audit of the Annual Accounts**

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

The Office of the Principal Accountant General (Audit) and the Office of the Accountant General (Accounts and Entitlements) are independent organisations with distinct cadres, separate reporting lines and management structure.

**Date : 28 November 2025**

**Place : New Delhi**



**(K. Sanjay Murthy)**  
**Comptroller and Auditor General of India**



---

**Grant No. 1- Agriculture**


---

**Revenue:****Major Head:**

- 2401 - Crop Husbandry  
 2402 - Soil and Water Conservation  
 2415 - Agricultural Research and Education  
 2435 - Other Agricultural Programmes

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	1,19,11,88,47	1,25,86,55,50	1,10,51,54,96	(-)15,35,00,54	2,18,04,98
Supplementary	6,74,67,03				

**Charged -**

Original	10,10	98,07	97,53	(-)54	..
Supplementary	87,97				

**Capital :****Major Head:**

- 4401 - Capital Outlay on Crop Husbandry  
 4402 - Capital Outlay on Soil and Water  
 Conservation  
 6401 - Loans for Crop Husbandry

**Voted -**

Original	1,53,75,50	1,73,33,52	1,12,68,22	(-)60,65,30	2,79,01
Supplementary	19,58,02				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹1,53,500.54 lakh in the voted grant, the supplementary grant of ₹ 67,467.03 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,53,500.54 lakh, however, ₹ 21,804.98 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

## Grant No. 1- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2401-Crop Husbandry-00-001-Direction and Administration-</b>					
01-Direction-					Reduction in provision by ₹ 6,207.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) advertising and publicity (₹ 4,990.00 lakh), (ii) electricity charges (₹ 10.00 lakh), (iii) minor works (₹ 8.00 lakh) (iv) medical reimbursement (₹ 5.00 lakh), (v) telephone charges (₹ 1.00 lakh) and (iv) posts remaining vacant (₹ 1,220.00 lakh), partly set off by excess due to clearance of pending bills of (i) rents, rates and taxes (₹ 18.00 lakh), (ii) petrol, oil and lubricants of office vehicles (₹ 4.00 lakh) and (iii) more deployment of daily wagers (₹ 5.00 lakh). Also, there was saving of ₹ 238.79 lakh and ₹ 420.16 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 356.83 lakh have not been intimated (July 2025).
O	30,258.00	24,051.00	23,694.17	(-)356.83	
S	..				
R	(-)6,207.00				
<b>102-Food grain crops-</b>					
08-Centrally Sponsored Scheme for Crops Diversification/Adjustment Programme-					Reduction in provision by ₹ 47,280.00 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of subsidies (₹ 46,780.00 lakh), non-receipt of bills of (ii) hospitality and entertainment (₹ 250.00 lakh), (iii) conferences, seminars, workshops, tours etc. (₹ 125.00 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 50.00 lakh), (v) publications (₹ 50.00 lakh) and (vi) repair and maintenance of staff cars (₹ 25.00 lakh). Reasons for the saving of ₹ 2,699.61 lakh have not been intimated (July 2025).
O	50,000.00	2,720.00	20.39	(-)2,699.61	
S	..				
R	(-)47,280.00				

## Grant No. 1- contd.

10- Food and Nutrition Security (Krishionnati Yojana)-					Reduction in provision by ₹ 388.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Also, there was saving of ₹ 50.75 lakh and ₹ 366.82 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 134.84 lakh have not been intimated (July 2025).
O	588.00	200.00	65.16	(-)134.84	
S	..				
R	(-)388.00				
<b>103-Seeds-</b>					
16-National Mission on Agriculture Extension and Technology- 01-Seed Village Programme (Punjab Seed Corporation)-					Augmentation of provision by ₹ 76.67 lakh through re-appropriation in March 2025 was due to post-budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year also there was saving of ₹ 17.50 lakh. Reasons for the saving of ₹ 410.27 lakh have not been intimated (July 2025).
O	420.00	496.67	86.40	(-)410.27	
S	..				
R	76.67				
<b>105-Manures and Fertilizers-</b>					
15-National Mission for sustainable Agriculture Soil Health Management- 08-Soil Health Card Scheme-					Reduction in provision by ₹ 404.99 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for (i) supplies and materials (₹ 294.68 lakh), (ii) office expenses (₹ 11.07 lakh) and (iii) non-release of funds by the Finance Department for other charges (₹ 99.24 lakh). Reasons for the saving of ₹ 109.56 lakh have not been intimated (July 2025).
O	547.37	142.38	32.82	(-)109.56	
S	..				
R	(-)404.99				
17-Paramparagat Krishi Vikas Yojana-					Reduction in provision by ₹ 355.33 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 70.81 lakh have not been intimated (July 2025).
O	672.00	316.67	245.86	(-)70.81	
S	..				
R	(-)355.33				
<b>108-Commercial Crops-</b>					

## Grant No. 1- contd.

22-Subsidy Scheme for Cane Price Payment to the Cane Farmers-					Reasons for the saving of ₹ 5,550.44 lakh have not been intimated (July 2025).
O	14,000.00	39,348.00	33,797.56	(-)5,550.44	
S	25,347.92				
R	0.08				
<b>109-Extension and Farmers' Training-</b>					
10-Agriculture Extension (Krishionnati Yojana)-					Reduction in provision by ₹ 1,349.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Also, there was saving of ₹ 712.62 lakh, ₹ 561.52 lakh and ₹ 554.55 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 323.46 lakh have not been intimated (July 2025).
O	3,550.00	2,201.00	1,877.54	(-)323.46	
S	..				
R	(-)1,349.00				
14-Rashtriya Krishi Vikas Yojana-					Reduction in provision by ₹ 3,404.16 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Reasons for the saving of ₹ 1,777.07 lakh have not been intimated (July 2025).
O	8,400.00	4,995.84	3,218.77	(-)1,777.07	
S	..				
R	(-)3,404.16				
18-CS(AGR)-27 Digital Agriculture (krishionnati yojana)-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 27.20 lakh have not been intimated (July 2025).
O	500.00	450.00	422.80	(-)27.20	
S	..				
R	(-)50.00				
<b>114-Development of Oil Seeds-</b>					
01-National Mission on Edible Oil (Oilseeds)-					Reduction in provision by ₹ 94.66 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Last year also there was saving of ₹ 56.58 lakh. Reasons for the saving of ₹ 48.19 lakh have not been intimated (July 2025).
O	168.00	73.34	25.15	(-)48.19	
S	..				
R	(-)94.66				

## Grant No. 1- contd.

<b>190-Assistance to Public Sector and Other Undertakings-</b>					
01-Assistance to Punjab Agri Export Corporation Limited (PAGREXCO)-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of grants-in-aid for creation of capital assets. Reasons for the saving of ₹ 362.50 lakh have not been intimated (July 2025).
03-Grant in Aid to pay margin money for sanction of loan under SIDBI Cluster Development Scheme Fund (SCDF)-					
O	750.00				
S	..	550.00	187.50	(-362.50)	
R	(-200.00)				
<b>789-Special Component Plan for Scheduled Castes-</b>					
19-Rashtriya Krishi Vikas Yojana-					Augmentation of provision by ₹ 742.50 lakh through re-appropriation in March 2025 was due to post-budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 912.77 lakh have not been intimated (July 2025).
O	1,600.00				
S	..	2,342.50	1,429.73	(-912.77)	
R	742.50				
32-Agriculture Extension (Krishionnati Yojana)-					Reduction in provision by ₹ 551.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Also, there was saving of ₹ 345.72 lakh, ₹ 105.13 lakh and ₹ 132.12 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 112.02 lakh have not been intimated (July 2025).
O	1,450.00				
S	..	899.00	786.98	(-112.02)	
R	(-551.00)				
34-Food and Nutrition Security (Krishionnati Yojana)-					Reduction in provision by ₹ 17.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Also, there was saving of ₹ 13.37 lakh and ₹ 55.08 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 81.89 lakh have not been intimated (July 2025).
O	112.00				
S	..	95.00	13.11	(-81.89)	
R	(-17.00)				

## Grant No. 1- contd.

40-National Mission for sustainable Agriculture Soil Health Management-08-Soil Health Card Scheme-					Reduction in provision by ₹ 26.89 lakh through re-appropriation in March 2025 was due to (i) non-release of funds by the Finance Department for other charges (₹ 18.90 lakh) and (ii) less receipt of bills of supplies and materials (₹ 7.99 lakh). Reasons for the saving of ₹ 63.50 lakh have not been intimated (July 2025).
O	104.26	77.37	13.87	(-)63.50	
S	..				
R	(-)26.89				
41-National Mission on Agriculture Extension and Technology-01-Seed Village Programme (Punjab Seed Corporation)-					Augmentation of provision by ₹ 153.33 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 212.34 lakh have not been intimated (July 2025).
O	80.00	233.33	20.99	(-)212.34	
S	..				
R	153.33				
47-Incentivizing Direct Seeding of Rice (DSR)-					Reduction in provision by ₹ 160.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for subsidies. Reasons for the saving of ₹ 32.00 lakh have not been intimated (July 2025).
O	800.00	640.00	608.00	(-)32.00	
S	..				
R	(-)160.00				
<b>800-Other Expenditure-</b>					
28-Incentivizing Direct Seeding of Rice (DSR)-					Reduction in provision by ₹ 840.00 lakh through re-appropriation in March 2025 was due to less number of beneficiaries for subsidies. Reasons for the saving of ₹ 168.00 lakh have not been intimated (July 2025).
O	4,200.00	3,360.00	3,192.00	(-)168.00	
S	..				
R	(-)840.00				
<b>2402-Soil and Water Conservation-00- 102-Soil Conservation-</b>					
23-Project for Promotion of Micro Irrigation in the State (National Bank for Agriculture and Rural Development) Assistance-Rural Infrastructure Development Fund-XIII-					Reduction in provision by ₹ 21.71 lakh through re-appropriation in March 2025 was mainly due to less number of beneficiaries for subsidies (₹ 20.82 lakh). Last year also there was saving of ₹ 204.00 lakh. Reasons for the saving of ₹ 91.78 lakh have not been intimated (July 2025).
O	282.00	260.29	168.51	(-)91.78	
S	..				
R	(-)21.71				

## Grant No. 1- contd.

40-NABARD-RIDF-Projects-05-Scheme for Underground Pipelines System (UGPS) for promoting Efficient on Farm usage of Irrigation Water (RIDF-28) -					Reasons for the saving of ₹ 465.93 lakh have not been intimated (July 2025).
O	1,410.00				
S	..	1,410.00	944.07	(-)465.93	
R	..				

<b>2415-Agricultural Research and Education-01-Crop Husbandry- 120-Assistance to Other Institutions-</b>					
02-Grants-in-Aid to the Punjab Agriculture University and Constituent College of the University-					Reduction in provision by ₹ 2,000.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	4,000.00				
S	..	2,000.00	2,000.00	..	
R	(-)2,000.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2401-Crop Husbandry-00-104-Agricultural Farms-</b>					
03-Save Water earn Money Scheme of Direct Benefit Transfer for Electricity to Agriculture Consumers-				Augmentation of provision by ₹ 1,608.00 lakh through re-appropriation in March 2025 was due to clearance of pending liabilities of subsidies. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O	100.00				
S	..	1,708.00	..		(-)1,708.00
R	1,608.00				
<b>109-Extension and Farmers' Training-</b>					
17-Assistance to Khalsa College, Amritsar-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O	20.97				
S	..	19.97	..		(-)19.97
R	(-)1.00				

## Grant No. 1- contd.

Grant No. 1- contd.					
<b>113-Agricultural Engineering-</b>					
15-Submission on Agricultural Mechanization-					Reduction in provision by ₹ 27,487.19 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	29,190.00	1,702.81	..	(-)1,702.81	
S	..				
R	(-)27,487.19				
<b>190-Assistance to Public Sector and Other Undertakings-</b>					
03-Assistance to Punjab Mandi Board (PMB)- 04-Repair/Upgradation of 127 Rural Roads of 21 Districts of the State under RIDF XXX -					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 660.80 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	..	3,200.00	..	(-)3,200.00	
S	2,539.20				
R	660.80				
<b>789-Special Component Plan for Scheduled Castes-</b>					
35-Sub Mission on Agricultural Mechanization-					Reduction in provision by ₹ 5,345.82 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Last year also the entire provision remained unutilized.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,810.00	464.18	..	(-)464.18	
S	..				
R	(-)5,345.82				

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2401-Crop Husbandry-00-105-Manures and Fertilizers-</b>				

## Grant No. 1- contd.

15-National Mission for sustainable Agriculture Soil Health Management-09-Soil Testing Projects at Village level- Setting up of Village Level Soil Testing Labs -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for subsidies.
O	7.87			
S	..	..	..	..
R	(-)7.87			
<b>109-Extension and Farmers Training-</b>				
21-Intervention in Agriculture for Resource Conservation and Crop Diversification-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) subsidies (₹ 559.94 lakh), (ii) professional services (₹ 196.14 lakh), (iii) other contractual services (₹ 78.38 lakh) and (iv) advertising and publicity (₹ 5.54 lakh).
O	840.00			
S	..	..	..	..
R	(-)840.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				
45-Intervention in Agriculture for Resource Conservation and Crop Diversification-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) subsidies (₹ 106.66 lakh), (ii) professional services (₹ 37.36 lakh), (iii) other contractual services (₹ 14.93 lakh) and (iv) advertising and publicity (₹ 1.05 lakh).
O	160.00			
S	..	..	..	..
R	(-)160.00			

(vi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2401-Crop Husbandry-00-113-Agricultural Engineering-</b>				

## Grant No. 1- contd.

16-Crop Residue Management-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 21,399.95 lakh through re-appropriation in March 2025 due to (i) provide more funds for subsidies (₹ 18,899.99 lakh), clearance of pending bills of (ii) advertising and publicity (₹ 1,999.98 lakh) and (iii) office expenses (₹ 499.98 lakh). Reasons for the saving of ₹ 15,048.05 lakh have not been intimated (July 2025).
O	..	34,000.00	18,951.95	(-)15,048.05	
S	12,600.05				
R	21,399.95				
<b>190-Assistance to Public Sector and Other Undertakings-</b>					
03-Assistance to Punjab Mandi Board (PMB)- 03-Modernization of Rural Roads in Punjab under Special Assistance to States for Capital Investment 2024-25-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 9,999.99 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide funds under grants-in-aid for creation of capital assets. Reasons for the saving of ₹ 169.85 lakh have not been intimated (July 2025).
O	..	10,000.00	9,830.15	(-)169.85	
S	0.01				
R	9,999.99				
<b>199-Assistance to other Non-Government Institutions-</b>					
02-Assistance to High Powered Committee on Farmers Issues constituted by Honourable Supreme Court of India-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 249.98 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 199.99 lakh) and (ii) grants-in-aid general (non-salary) (₹ 49.99 lakh).
O	..	250.00	250.00	..	
S	0.02				
R	249.98				
<b>789-Special Component Plan for Scheduled Castes-</b>					

## Grant No. 1- contd.

53-Centrally Sponsored Scheme for Crop Residue Management-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 15,999.98 lakh through re-appropriation in March 2025 due to additional funds released by the Finance Department under subsidies. Reasons for the saving of ₹ 7,995.66 lakh have not been intimated (July 2025).
O	..	16,000.00	8,004.34	(-)7,995.66	
S	0.02				
R	15,999.98				
<b>800-Other Expenditure-</b>					
24-Grants-in-Aid to Punjab Rural Development Board-					Augmentation of provision by ₹ 8,999.99 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	40,000.01	49,000.00	49,000.00	..	
S	..				
R	8,999.99				
<b>2402-Soil and Water Conservation-00- 102-Soil Conservation-</b>					
20-National Mission on Micro Irrigation-					Augmentation of provision by ₹ 949.17 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) subsidies (₹ 931.25 lakh) and (ii) office expenses (₹ 17.92 lakh). Reasons for the saving of ₹ 587.86 lakh have not been intimated (July 2025).
O	355.00	1,304.17	716.31	(-)587.86	
S	..				
R	949.17				
<b>789-Special Component Plan for Scheduled Castes-</b>					
12-Centrally Sponsored Scheme National Mission on Micro Irrigation-					Augmentation of provision by ₹ 467.50 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 289.13 lakh have not been intimated (July 2025).
O	145.00	612.50	323.37	(-)289.13	
S	..				
R	467.50				
15-Project for Promotion of Micro Irrigation in Punjab (National Bank for Agriculture and Rural Development )( Rural Infrastructure Development Fund-XX )-					Reasons for the excess of ₹ 191.68 lakh have not been intimated (July 2025).
O	18.00	18.00	209.68	+191.68	
S	..				
R	..				

## Grant No. 1- contd.

<b>2415-Agricultural Research and Education-01-Crop Husbandry- 120-Assistance to Other Institutions-</b>					
02-Grants-in-aid to the Punjab Agriculture University and Constituent College of the University-					Augmentation of provision by ₹ 12,620.21 lakh through re-appropriation in March 2025 was due to (i) clearance of pending bills of grants-in-aid general (non-salary) (₹ 8,620.21 lakh) and (ii) post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 4,000.00 lakh). Reasons for the saving of ₹ 100.00 lakh have not been intimated (July 2025).
01-Assistance for University and Constituent Colleges-					
O	43,000.00	59,100.00	59,000.00	(-)100.00	
S	3,479.79				
R	12,620.21				

**Capital:**

- (vii) In view of the saving of ₹ 6,065.30 lakh in the voted grant, the supplementary grant of ₹ 1,958.02 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (viii) Total saving in the voted grant was ₹ 6,065.30 lakh, however, ₹ 279.01 lakh were anticipated as saving and surrendered in March 2025.
- (ix) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4401-Capital Outlay on Crop Husbandry-00- 104-Agricultural Farms-</b>				
03-Mechanised Silage Production and Storge Centre-				Reduction in provision by ₹ 1,417.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 1,140.00 lakh) and (ii) major works (₹ 277.00 lakh). Reasons for the saving of ₹ 1,006.15 lakh have not been intimated (July 2025).
O	2,817.00	1,400.00	393.85	
S	..			
R	(-)1,417.00			

## Grant No. 1- contd.

<b>4402-Capital Outlay on Soil and Water Conservation-00-102-Soil Conservation-</b>					
15-NABARD RIDF Projects for Soil and Water Conservation-01-Project for Utilization of Treated Water from Sewerage Treatment Plans (STPs) for Irrigation (NABARD-RIDF-25) -					Reduction in provision by ₹ 177.73 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	1,110.00	932.27	932.27	..	
S	..				
R	(-)177.73				

<b>6401-Loans for Crop Husbandry-00- 190-Loans to Public Sector and Other Undertakings-</b>					
04-Loan to Punjab Agri Export Corporation (PAGRFXCOI) under SIDBI Cluster Development Scheme Fund (SCDF)-					Augmentation of provision by ₹ 1,741.99 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds for loans and advances. Reasons for the saving of ₹ 4,493.96 lakh have not been intimated (July 2025).
O	6,750.00	10,450.00	5,956.04	(-)4,493.96	
S	1,958.01				
R	1,741.99				

(x) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4401-Capital Outlay on Crop Husbandry-00- 105-Manures and Fertilisers-</b>					
04-National Mission for Sustainable Agriculture- Soil Health Management-01-Strengthening of Existing State Soil Testing Laboratory-					Reduction in provision by ₹ 89.75 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	193.20	103.45	..	(-)103.45	
S	..				
R	(-)89.75				

## Grant No. 1- contd.

789-Special Component Plan for Scheduled Castes-					
02-National Mission for Sustainable Agriculture-Soil Health Management-01-Strengthening of Existing State Soil Testing Laboratory-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	36.80				
S	..	36.80	..	(-)36.80	
R	..				

(xi) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4401-Capital Outlay on Crop Husbandry-00- 105-Manures and Fertilisers-</b>				
04-National Mission for Sustainable Agriculture- Soil Health Management-02-Setting/Upgrading of State Fertilizer Quality Control Laboratories-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of machinery and equipments.
O	36.12			
S	..	..	..	
R	(-)36.12			
04-National Mission for Sustainable Agriculture- Soil Health Management-03-Setting up of Bio-fertilizer, Organic Fertilizer Quality Control Unit-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of machinery and equipments.
O	35.70			
S	..	..	..	
R	(-)35.70			
05-Setting-up of Bio-Fertilizer Plant by Punjab Agro Industries Corporation-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-implementation of the scheme for (i) major works (₹ 653.00 lakh) and (ii) machinery and equipments (₹ 530.00 lakh).
O	1,183.00			
S	..	..	..	
R	(-)1,183.00			

---

**Grant No. 1- conclud.**


---

<b>789-Special Component Plan for Scheduled Castes-</b>					
02-National Mission for Sustainable Agriculture-Soil Health Management-02-Setting/Upgrading of State Fertilizer Quality Control Laboratories -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of machinery and equipments.
O	6.88				
S	..	..	..	..	
R	(-)6.88				
02-National Mission for Sustainable Agriculture-Soil Health Management-03-Setting up of Bio-fertilizer, Organic Fertilizer Quality Control Unit -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of machinery and equipments.
O	6.80				
S	..	..	..	..	
R	(-)6.80				

---

**Grant No. 2- Animal Husbandry and Fisheries**


---

**Revenue:****Major Head:**

2403 - Animal Husbandry

2404 - Dairy Development

2405 - Fisheries

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	6,28,71,48	6,31,39,96	5,90,35,94	(-)41,04,02	20,23,25
Supplementary	2,68,48				

**Charged -**

Original	1,00	3,22	2,41	(-)81	..
Supplementary	2,22				

**Capital:****Major Head:**4403 - Capital Outlay on Animal  
Husbandry4404 - Capital Outlay on Dairy  
Development**Voted -**

Original	2,10,00	2,10,04	23,06	(-)1,86,98	1,85,01
Supplementary	4				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 4,104.02 lakh in the voted grant, the supplementary grant of ₹ 268.48 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 4,104.02 lakh, however, ₹ 2,023.25 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 2- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2403-Animal Husbandry-00-113-Administrative Investigation and Statistics-</b>				
03-Livestock Census-				Reduction in provision by ₹ 569.74 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) rewards (₹ 521.39 lakh) and (ii) supplies and materials (₹ 59.88 lakh), partly set off by excess due to clearance of pending bills of (i) conference, seminars, workshops and tours etc. (₹ 9.54 lakh) and (ii) advertising and publicity (₹ 1.99 lakh).  Reasons for the saving of ₹ 27.65 lakh have not been intimated (July 2025).
O	637.16	67.42	39.77	
S	..			
R	(-)569.74			
06-Integrated Sample Survey and Cost of Production of Milk and Egg-				Reduction in provision by ₹ 40.76 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of domestic travel expenses (₹ 40.02 lakh).  Reasons for the saving of ₹ 28.74 lakh have not been intimated (July 2025).
O	81.41	40.65	11.91	
S	..			
R	(-)40.76			
<b>800-Other Expenditure-</b>				
03-Grants-in-Aid to Punjab Gau Sewa Commission-				Augmentation of provision by ₹ 34.62 lakh through re-appropriation in March 2025 was due to (i) post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 18.68 lakh) and (ii) appointment of vice chairman of Punjab Gau Sewa Commission under grants-in-aid general (salary) (₹ 15.94 lakh).  Reasons for the saving of ₹ 46.20 lakh have not been intimated (July 2025).
O	40.57	75.19	28.98	
S	..			
R	34.62			

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2403-Animal Husbandry-00-101-Veterinary Services and Animal Health-</b>				

## Grant No. 2- contd.

13-Assistance to States for Control of Animal Diseases- Creation of Disease Free Zone-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) supplies and materials (₹ 1,127.98 lakh), (ii) other charges (₹ 100.00 lakh), (iii) conferences, seminars, workshops and tours etc. (₹ 37.20 lakh) and (iv) advertising and publicity (₹ 4.00 lakh).
O	1,269.18			
S	..	..	..	..
R	(-)1,269.18			
39-National Mission on Micro Bovine Productivity- 01-Assistance to Punjab Livestock Development Board -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	81.46			
S	..	..	..	..
R	(-)81.46			
<b>190-Assistance to Public Sector and other Undertakings-</b>				
01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana- 03-Establishment of Regional Research and Training Center for Buffaloes in Tarn Taran -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 271.52 lakh), (ii) grants-in-aid general (salary) (₹ 83.40 lakh) and (iii) grants-in-aid for creation of capital assets (₹ 35.00 lakh).
O	389.92			
S	..	..	..	..
R	(-)389.92			
01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana- 04-Establishment of Multispeciality Veterinary Hospital and Regional Research Center District Fazilka -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 250.00 lakh), (ii) grants-in-aid general (salary) (₹ 172.34 lakh) and (iii) grants-in-aid general (non-salary) (₹ 5.32 lakh).
O	427.66			
S	..	..	..	..
R	(-)427.66			
<b>789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 2- contd.

29-Assistance to States for Control of Animal Disease Creation of Diseases Free Zone-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of supplies and materials.
O	530.82			
S	..	..	..	
R	(-)530.82			
60-National Mission on Micro Bovine Productivity-01-Assistance to Punjab Livestock Development Board -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	38.33			
S	..	..	..	
R	(-)38.33			
<b>2404-Dairy Development-00- 191-Assistance to Co-operatives and Other Bodies-</b>				
01-Assistance to Punjab Dairy Development Board-05-Conducting Events of Scheme Promotion Dissemination of Knowledge -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	34.00			
S	..	..	..	
R	(-)34.00			
01-Assistance to Punjab Dairy Development Board-06-Training and Capacity Building for carrying out Training for Entrepreneurship -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	35.72			
S	..	..	..	
R	(-)35.72			

## Grant No. 2- contd.

01-Assistance to Punjab Dairy Development Board-07-Livestock Insurance (General/APL)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	327.24			
S	..	..	..	
R	(-)327.24			
<b>789-Special Component Plan for Scheduled Castes-</b>				
13-Assistance to Punjab Dairy Development Board-06-Conducting Events of Scheme Promotion Dissemination of Knowledge -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	16.00			
S	..	..	..	
R	(-)16.00			
13-Assistance to Punjab Dairy Development Board-07-Training and Capacity Building for carrying out Training for Entrepreneurship -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	16.81			
S	..	..	..	
R	(-)16.81			
13-Assistance to Punjab Dairy Development Board-08-Livestock Insurance (BPL/SC/ST) -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	212.60			
S	..	..	..	
R	(-)212.60			

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2405-Fisheries-00 -101-Inland Fisheries-</b>				

---

**Grant No. 2- conold.**


---

21-Pradhan Mantri Matasya Sampada Yojana (PMMSY)-		1,935.83	1,572.89	(-)362.94	Augmentation of provision by ₹ 1,280.49 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds for subsidies. Reasons for the saving of ₹ 362.94 lakh have not been intimated (July 2025).
O	655.34				
S	..				
R	1,280.49				

**Capital:**

- (vi) Total saving in the voted grant was ₹ 186.98 lakh, however, ₹ 185.01 lakh were anticipated as saving and surrendered in March 2025.
- (vii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4403-Capital Outlay on Animal Husbandry-00- 101- Veterinary Services and Animal Health-</b>				
03-Assistance to States for Control of Animal Diseases Creation of Diseases Free Zone-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) machinery and equipments (₹ 180.00 lakh) and (ii) major works (₹ 20.00 lakh).
O	200.00			
S	..	..	..	
R	(-)200.00			

---

**Grant No. 3- Co-operation**


---

**Revenue:****Major Head:****2425 - Co-operation****Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	5,81,81,68	5,86,67,99	5,17,65,11	(-)69,02,88	..
Supplementary	4,86,31				

**Charged -**

Original	3,00	17,63	17,62	(-)1	..
Supplementary	14,63				

**Capital:****Major Head:****4425 - Capital Outlay on Co-operation****6404 - Loans for Dairy Development****6425 - Loans for Co-operation****Voted -**

Original	74,01,00	1,05,61,03	46,96,04	(-)58,64,99	..
Supplementary	31,60,03				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 6,902.88 lakh in the voted grant, the supplementary grant of ₹ 486.31 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) There was an overall saving of ₹ 6,902.88 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 3- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2425-Co-operation-00 -108- Assistance to Other Co-operatives-</b>				
07-Assistance to Punjab State Co-operative Agricultural Development Bank Ltd.- 02-Grants-in-Aid for Computerization of Agriculture and Rural Development Banks (ARDBs) -				Reduction in provision by ₹ 755.90 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 1,166.17 lakh have not been intimated (July 2025).
O	2,000.00			
S	..	1,244.10	77.93	(-)1,166.17
R	(-)755.90			
<b>195-Assistance to Co-operatives-</b>				
02-Assistance to Punjab State Co-operative Milk Producers Federation Ltd.- 01-Financial Assistance for Providing Remunerative Milk Procurement Prices to Dairy Farmers -				Last year also there was saving of ₹ 2,500.00 lakh. Reasons for the saving of ₹ 5,000.00 lakh have not been intimated (July 2025).
O	10,000.00			
S	..	10,000.00	5,000.00	(-)5,000.00
R	..			

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2425-Co-operation- 00- 001- Direction and Administration-</b>				

## Grant No. 3- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware -				Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	10.00			
S	0.01	10.01	..	(-)10.01
R	..			
<b>107-Assistance to Credit Co-operatives-</b>				
19-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies- 05-Computerization of Primary Agricultural/Multipurpose Co-operative Societies -				Reduction in provision by ₹ 782.74 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	3,000.00			
S	..	2,217.26	..	(-)2,217.26
R	(-)782.74			

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2425-Co-operation-00- 188- Assistance to Autonomous Bodies-</b>				
01-Assistance to Markfed for Upgradation of Godowns-				Augmentation of provision by ₹ 1,013.80 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets.
O	..			
S	486.20	1,500.00	1,500.00	..
R	1,013.80			
<b>195-Assistance to Co-operatives-</b>				
01-Assistance to Punjab State Co-operative Supply and Marketing Federation Ltd.-				Reasons for the excess of ₹ 2,499.99 lakh have not been intimated (July 2025).
O	..			
S	0.01	0.01	2,500.00	+2,499.99
R	..			

---

**Grant No. 3- contd.**


---

**Capital:**

- (vi) In view of the saving of ₹ 5,864.99 lakh in the voted grant, the supplementary grant of ₹ 3,160.03 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (vii) There was an overall saving of ₹ 5,864.99 lakh in the voted grant but no amount was surrendered by the department during the year.
- (viii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6404-Loans for Dairy Development-00 -195-Loans to Co-operatives-</b>				
02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (MILKFED)- 03-Strengthening of Milk Processes and Marketing Infrastructure in Verka Dairies-				Reasons for the saving of ₹ 3,864.85 lakh have not been intimated (July 2025).
O	3,000.00			
S	2,999.98	6,000.00	2,135.15	
R	0.02		(-)3,864.85	

- (ix) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6425-Loans for Co-operation-00 -108-Loans to Other Co-operatives-</b>				

---

**Grant No. 3- conclud.**


---

12-Construction of New Godowns for Storage of Central Pool Wheat Stocks (Rural Infrastructure Development Board XXVII)-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	2,000.00				
S	..	2,000.00	..	(-)2,000.00	
R	..				

---

**Grant No. 4- Defence Services Welfare**


---

**Revenue:****Major Head:**

2235 - Social Security and Welfare

3604 - Compensation and Assignments to  
Local Bodies and Panchayati Raj  
Institutions**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	61,83,92	64,48,12	61,66,92	(-)2,81,20	88,50
Supplementary	2,64,20				

**Charged -**

Original	1	1	..	(-)1	1
Supplementary	..				

**Capital:****Major Head:**4235 - Capital Outlay on Social Security  
and Welfare**Voted -**

Original	15,00,00	15,00,00	50,00	(-)14,50,00	14,49,99
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 281.20 lakh in the voted grant, the supplementary grant of ₹ 264.20 lakh obtained in March 2025 proved unnecessary.
- (ii) Total saving in the voted grant was ₹ 281.20 lakh, however, ₹ 88.50 lakh were anticipated as saving and surrendered in March 2025.
- (iii) An instance where the entire provision remained unutilized is given below:-

## Grant No. 4- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-</b>				
30-Grants-in-Aid to Punjab Defence and Security Relief Fund -				Last year also the entire provision remained unutilised. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00			
S	..	100.00	.. (-)100.00	
R	..			

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00 -200-Other Miscellaneous Compensation and Assignments-</b>				
12-Grants-in-Aid to Municipal Committees/ Corporations Notified Area Committees in Lieu of Abolition of Octroi on Liquor in the State-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of grants-in-aid general (non-salary).
O	200.78			
S	..	..	..	
R	(-)200.78			

(v) Excess was mainly under the following heads:-

## Grant No. 4- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-</b>					
16-Welfare of Defence Service Personnels- 01-Pension to Ex-Servicemen/War Widows above the age of 65 years -				Augmentation of provision by ₹ 201.20 lakh through re-appropriation in March 2025 was due to clearance of pending bills of beneficiaries under social assistance.	
O	327.66				
S	..	528.86	522.12		(-)6.74
R	201.20				
16-Welfare of Defence Service Personnels- 06-Ex-Gratia to NOK of Martyrs/Disabled Soldier -				Augmentation of provision by ₹ 216.80 lakh through re-appropriation in March 2025 was due to clearance of pending bills of beneficiaries under social assistance. Last year also there was saving of ₹ 306.30 lakh. Reasons for the saving of ₹ 13.22 lakh have not been intimated (July 2025).	
O	1,200.00				
S	14.20	1,431.00	1,417.78		(-)13.22
R	216.80				

**Capital:**

- (vi) Total saving in the voted grant was ₹ 1,450.00 lakh, however, ₹ 1,449.99 lakh were anticipated as saving and surrendered in March 2025.
- (vii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare- 60-Other Social Security and Welfare Programmes - 800-Other Expenditure-</b>				

---

**Grant No. 4- conold.**


---

04-Setting up of War Memorial Complex at Amritsar-				Reduction in provision by ₹ 749.99 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	750.00			
S	..	0.01	..	(-)0.01
R	(-)749.99			

(viii) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare-02-Social Welfare -800-Other Expenditure-</b>				
21-Construction of Sainik Rest House Newly Created District (50 Percent of the Cost to be Reimbursed by Government of India Kendriya Sainik Board)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	500.00			
S	..	..	..	
R	(-)500.00			
<b>60-Other Social Security and Welfare Programmes-800-Other Expenditure-</b>				
05-Construction of New Building at Sainik School Kapurthala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	200.00			
S	..	..	..	
R	(-)200.00			

---

**Grant No. 5- Education**


---

**Revenue:****Major Head:**

- 2071 - Pensions and Other Retirement Benefits  
 2075 - Miscellaneous General Services  
 2202 - General Education  
 2204 - Sports and Youth Services  
 2205 - Art and Culture  
 2235 - Social Security and Welfare

**Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	1,65,02,23,73	1,65,14,46,82	1,58,71,43,08	(-)6,43,03,74
Supplementary	12,23,09			

**Charged -**

Original	36,02	94,16	72,64	(-) 21,52	..
Supplementary	58,14				

**Capital :****Major Head:**

- 4202 - Capital Outlay on Education, Sports,  
 Art and Culture

**Voted -**

Original	4,84,14,00	5,95,97,32	4,11,46,43	(-) 1,84,50,89	1,11,40,69
Supplementary	1,11,83,32				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 64,303.74 lakh in the voted grant, the supplementary grant of ₹ 1,223.09 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 64,303.74 lakh, however, ₹ 21,311.77 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (vi) and (vii) below] was mainly under the following heads:-

## Grant No. 5- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2202-General Education-01-Elementary Education- 101-Government Primary Schools-</b>				
25-Award for Best Government School in each District-				Reasons for the saving of ₹ 59.00 lakh have not been intimated (July 2025).
O	114.00			
S	..	114.00	55.00	
R	..		(-)59.00	
27-Samagra Shiksha Abhiyan, Punjab-01-Assistance to Samagra Shiksha Abhiyaan Society-				Reduction in provision by ₹ 6,039.56 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets. Also, there was saving of ₹ 696.45 lakh, ₹ 710.56 lakh and ₹ 8,753.64 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,083.05 lakh have not been intimated (July 2025).
O	38,524.87			
S	..	32,485.31	31,402.26	
R	(-)6,039.56		(-)1,083.05	
27-Samagra Shiksha Abhiyan, Punjab-05-Furniture and Play material for Pre-Primary Students-				Reduction in provision by ₹ 216.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	240.00			
S	..	24.00	21.10	
R	(-)216.00		(-)2.90	
29-Attendance Scholarship to BC/EWS Girls Students-				Reasons for the saving of ₹ 171.90 lakh have not been intimated (July 2025).
O	200.00			
S	..	200.00	28.10	
R	..		(-)171.90	
<b>102-Assistance to Non-Government Primary Schools-</b>				
01-Assistance to Non-Government Primary Schools by Education Department-				Also, there was saving of ₹ 119.76 lakh and ₹ 72.97 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 82.42 lakh have not been intimated (July 2025).
O	600.00			
S	..	600.00	517.58	
R	..		(-)82.42	

## Grant No. 5- contd.

<b>110-Examinations-</b>					
01-Scheme for conducting Examination of 5th and 8th class-					Augmentation of provision by ₹ 215.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of professional services. Reasons for the saving of ₹ 481.46 lakh have not been intimated (July 2025).
O	350.00	565.00	83.54	(-)481.46	
S	..				
R	215.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
18-Samagra Shiksha Abhiyan, Punjab- 01-Assistance to Samagra Shiksha Abhiyan Society-					Reduction in provision by ₹ 19,517.34 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 9,854.01 lakh) and (ii) grants-in-aid general (salary) (₹ 9,663.33 lakh). Also, there was saving of ₹ 29,819.72 lakh, ₹ 16,986.20 lakh and ₹ 22,981.06 lakh for the year 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 6,223.75 lakh have not been intimated (July 2025).
O	62,856.35	43,339.01	37,115.26	(-)6,223.75	
S	..				
R	(-)19,517.34				
18-Samagra Shiksha Abhiyan, Punjab- 05-Furniture and Play material for Pre-Primary Students-					Reduction in provision by ₹ 234.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	260.00	26.00	22.86	(-)3.14	
S	..				
R	(-)234.00				
<b>02-Secondary Education- 106-Text Books-</b>					
01-Free Books to Students from 9th to 12th Class-					Reduction in provision by ₹ 375.00 lakh through re-appropriation in March 2025 was due to less number of beneficiaries for subsidies.
O	3,000.00	2,625.00	2,625.00	..	
S	..				
R	(-)375.00				

## Grant No. 5- contd.

<b>Grant No. 5- contd.</b>					
<b>107-Scholarships-</b>					
08-Pre-Matric Scholarship for Other Backward Classes Students-					Augmentation of provision by ₹ 699.05 lakh through re-appropriation in March 2025 was due to increase in numbers of beneficiaries/ claimants of scholarship/ stipends. Reasons for the saving of ₹ 1,475.64 lakh have not been intimated (July 2025).
O	2,000.00	2,699.05	1,223.41	(-)1,475.64	
S	..				
R	699.05				
<b>109-Government Secondary Schools-</b>					
35-Information and Communication Technology (ICT) Project-01-Digital Education through Information Communication and Technology Society-					Reduction in provision by ₹ 272.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	640.00	368.00	368.00	..	
S	..				
R	(-)272.00				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)-01-Assistance to Samagraha Shiksha Abhiyan-					Reduction in provision by ₹ 4,045.73 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 2,882.96 lakh) and (ii) grants-in-aid general (salary) (₹ 1,162.77 lakh). Reasons for the saving of ₹ 867.77 lakh have not been intimated (July 2025).
O	21,396.86	17,351.13	16,483.36	(-)867.77	
S	..				
R	(-)4,045.73				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)-09-Provision of Separate Toilet and Menstrual Health & Hygiene for Girls in Government School-					Reduction in provision by ₹ 14.40 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 546.88 lakh have not been intimated (July 2025).
O	720.00	705.60	158.72	(-)546.88	
S	..				
R	(-)14.40				

## Grant No. 5- contd.

68-Skill Upgradation Programme for Teachers-01-Skill Up-gradation Programme for Teachers/School Head/ Educational Administrator (EDs 77)-					Reasons for the saving of ₹ 223.04 lakh have not been intimated (July 2025).
O	900.00				
S	..	900.00	676.96	(-)223.04	
R	..				
69-Punjab Young Entrepreneur Programme-					Reduction in provision by ₹ 429.23 lakh through re-appropriation in March 2025 was due to (i) less conducting of conferences, seminars, workshops, tours etc (₹ 373.60 lakh) and (ii) less receipt of bills of other charges (₹ 89.61 lakh), partly set off by excess due to clearance of pending bills of (i) publications (₹ 29.99 lakh) and (ii) foreign travel expenses (₹ 3.99 lakh). Also, there was saving of ₹ 39.36 lakh and ₹ 100.72 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 34.46 lakh have not been intimated (July 2025).
O	1,075.00				
S	0.02	645.79	611.33	(-)34.46	
R	(-)429.23				
70-School of Eminence-01-Uniforms for Students of 9th to 12th Children of School of Eminence Students-					Reduction in provision by ₹ 3,500.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of clothing and tentage.
O	4,400.00				
S	..	900.00	899.92	(-)0.08	
R	(-)3,500.00				
70-School of Eminence-99-No detailed head-					Reduction in provision by ₹ 1,350.01 lakh through re-appropriation in March 2025 was due to less receipt of bills of professional services (₹ 1,380.00 lakh), partly set off by excess due to conducting of more conferences, seminars, workshops, tours etc (₹ 29.99 lakh).
O	1,450.00				
S	0.01	100.00	99.97	(-)0.03	
R	(-)1,350.01				

## Grant No. 5- contd.

73-Mission Samrath to strengthen basic skills in Numeracy and Literacy (100 % State)-				Reasons for the saving of ₹ 127.88 lakh have not been intimated (July 2025).
O	400.00			
S	..	400.00	272.12	(-)127.88
R	..			
<b>110-Assistance to Non-Government Secondary Schools-</b>				
02-Grants-in-Aid to Punjab Education Development Board for Opening and Running of Adarsh and Meritorious Schools-				Reduction in provision by ₹ 424.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 402.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 292.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid for creation of capital assets (₹ 270.00 lakh).
O	7,162.00			
S	..	6,738.00	6,118.36	(-)619.64
R	(-)424.00			
				Reasons for the saving of ₹ 619.64 lakh have not been intimated (July 2025).
<b>789-Special Component Plan for Scheduled Castes-</b>				
01-Information and Communication Technology Project- 01-Digital Education through Information Communication Technology Society-				Reduction in provision by ₹ 578.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,360.00			
S	..	782.00	782.00	..
R	(-)578.00			
32-Grants-in-Aid to Punjab Education Development Board for Opening and Running of Adarsh and Meritorious School-				Reduction in provision by ₹ 127.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 109.20 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 31.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 13.20 lakh).
O	3,299.00			
S	..	3,172.00	2,902.24	(-)269.76
R	(-)127.00			

## Grant No. 5- contd.

				Also, there was saving of ₹ 205.37 lakh, ₹ 520.97 lakh and ₹ 166.56 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 269.76 lakh have not been intimated (July 2025).	
34-Free Books to Students from 9th to 12th Class-		4,375.00	4,375.00	..	Reduction in provision by ₹ 625.00 lakh through re-appropriation in March 2025 was due to less number of beneficiaries of subsidies.
O	5,000.00				
S	..				
R	(-)625.00				
36-Samagra Shiksha Abhiyan-01- Assistance to Samagra Shiksha Abhiyan-		23,408.87	16,490.25	(-)6,918.62	Reduction in provision by ₹ 11,501.80 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 6,798.04 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 4,703.76 lakh). Also, there was saving of ₹ 13,044.58 lakh, ₹ 9,916.71 lakh and ₹ 17,654.82 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 6,918.62 lakh have not been intimated (July 2025).
O	34,910.67				
S	..				
R	(-)11,501.80				
36-Samagra Shiksha Abhiyan-09-Provision of Separate Toilet And Menstrual Health & Hygiene for Girls in Government Schools-		764.40	171.95	(-)592.45	Reduction in provision by ₹ 15.60 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 592.45 lakh have not been intimated (July 2025).
O	780.00				
S	..				
R	(-)15.60				
39-Pre-matric Scholarship for SC and other Component-II-		10.00	0.53	(-)9.47	Reduction in provision by ₹ 85.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on scholarships/ stipends.
O	95.00				
S	..				
R	(-)85.00				
41-Pre-Matric Scholarship for SC Students and Others-		4,400.00	1,750.53	(-)2,649.47	Reduction in provision by ₹ 2,100.00 lakh through re-appropriation in March 2025 was due to decrease in number of beneficiaries/ claimants of scholarships/ stipends.
O	6,500.00				
S	..				
R	(-)2,100.00				

## Grant No. 5- contd.

				Also, there was saving of ₹ 1,186.76 lakh, ₹ 4,376.85 lakh for the year 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 2,649.47 lakh have not been intimated (July 2025).	
45-Punjab Young Entrepreneur Scheme-					Reduction in provision by ₹ 186.00 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of conferences, seminars, workshops, tours etc (₹ 160.40 lakh) and (ii) cut imposed by the Finance Department on other charges (₹ 25.60 lakh). Last year also there was saving of ₹ 61.06 lakh. Reasons for the saving of ₹ 64.04 lakh have not been intimated (July 2025).
O	425.00	239.00	174.96	(-)64.04	
S	..				
R	(-)186.00				
46-Samagra Shiksha Abhiyan, Punjab (Teacher Education)- 01-Teacher Education Establishment of District Institutes of Education and Training (DIETS)-					Reduction in provision by ₹ 63.24 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid general (salary) (₹ 56.92 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 6.32 lakh). Reasons for the saving of ₹ 56.35 lakh have not been intimated (July 2025).
O	1,006.53	943.29	886.94	(-)56.35	
S	..				
R	(-)63.24				
47-Mission Samrath to Strengthen Basic Skills in Numeracy and Literacy (100% State)-					Reasons for the saving of ₹ 228.15 lakh have not been intimated (July 2025).
O	600.00	600.00	371.85	(-)228.15	
S	..				
R	..				
<b>03-University and Higher Education- 102-Assistance to Universities-</b>					
01-Grant to Panjab University and its Constituent Colleges- 01-Panjab University-					Reduction in provision by ₹ 3,990.01 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets (₹ 3,990.00 lakh). Reasons for the saving of ₹ 10.00 lakh have not been intimated (July 2025).
O	13,049.59	9,059.58	9,049.58	(-)10.00	
S	..				
R	(-)3,990.01				

## Grant No. 5- contd.

<b>103-Government Colleges and Institutes-</b>					
01-Government Arts Colleges- 01-Industrial Visit and Exposure to Students-					Reduction in provision by ₹ 112.50 lakh through re-appropriation in March 2025 was due to less receipt of bills of conferences, seminars, workshops, tours etc. Reasons for the saving of ₹ 10.46 lakh have not been intimated (July 2025).
O	150.00	37.50	27.04	(-)10.46	
S	..				
R	(-)112.50				
02-Government Professional Colleges-					Reduction in provision by ₹ 54.13 lakh through re-appropriation in March 2025 was mainly due to (i) vacant posts (₹ 50.00 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 3.90 lakh). Reasons for the saving of ₹ 44.15 lakh have not been intimated (July 2025).
O	919.32	865.19	821.04	(-)44.15	
S	..				
R	(-)54.13				
21-Rashtriya Uchcharat Shiksha Abhiyan-					Reduction in provision by ₹ 974.75 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 2,981.08 lakh have not been intimated (July 2025).
O	4,500.00	3,525.25	544.17	(-)2,981.08	
S	..				
R	(-)974.75				
30-Vocationalization and Skill Orientation Programmes-					Reduction in provision by ₹ 168.75 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under conferences, seminars, workshops, tours etc.
O	243.75	75.00	74.10	(-)0.90	
S	..				
R	(-)168.75				
<b>104-Assistance to Non-Government Colleges and Institutes-</b>					
01-Assistance to Non-Government Colleges and Institutions- 01-Improvement and Upgradation of Infrastructure and Facilities in Constituent Colleges-					Reduction in provision by ₹ 58.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	200.00	142.00	139.48	(-)2.52	
S	..				
R	(-)58.00				

## Grant No. 5- contd.

<b>789-Special Component Plan for Scheduled Castes-</b>					
15-Vocationalization and Skill Orientation Programmes-					Reduction in provision by ₹ 56.25 lakh through re-appropriation in March 2025 was due to less receipt of bills of conferences, seminars, workshops, tours etc.
O	81.25				
S	..	25.00	23.37	(-)1.63	
R	(-)56.25				
<b>04-Adult Education- 789-Special Component Plan for Scheduled Castes-</b>					
03-New India Literacy Programme for Adult Education-					Reasons for the saving of ₹ 66.83 lakh have not been intimated (July 2025).
O	100.00				
S	..	100.00	33.17	(-)66.83	
R	..				
<b>05-Language Development- 102-Promotion of Modern Indian Languages and Literature-</b>					
01-Development of Punjabi, Hindi, Urdu and Sanskrit and Celebration of Punjabi Week-					Reduction in provision by ₹ 102.00 lakh through re-appropriation in March 2025 was due to non-receipt of bills of rewards. Reasons for the saving of ₹ 11.49 lakh have not been intimated (July 2025).
O	136.00				
S	..	34.00	22.51	(-)11.49	
R	(-)102.00				
03-Publication of Books-					Reduction in provision by ₹ 125.80 lakh through re-appropriation in March 2025 was due to less receipt of bills of publications.
O	136.00				
S	..	10.20	10.19	(-)0.01	
R	(-)125.80				
05-Establishment of Urdu Academy at Malerkotla-					Reduction in provision by ₹ 60.00 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department under grants-in-aid general (non-salary) (₹ 59.18 lakh). Last year also there was saving of ₹ 38.25 lakh. Reasons for the saving of ₹ 16.05 lakh have not been intimated (July 2025).
O	100.00				
S	..	40.00	23.95	(-)16.05	
R	(-)60.00				

## Grant No. 5- contd.

<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Development of Punjabi, Hindi, Urdu, Sanskrit and Celebration of Punjabi Week-					Reduction in provision by ₹ 48.00 lakh through re-appropriation in March 2025 was due to non-receipt of bills of rewards.
O	64.00	16.00	9.13	(-)6.87	
S	..				
R	(-)48.00				
04-Publication of Books-					Reduction in provision by ₹ 59.20 lakh through re-appropriation in March 2025 was due to less receipt of bills of publications.
O	64.00	4.80	4.78	(-)0.02	
S	..				
R	(-)59.20				
<b>80-General- 001-Direction and Administration-</b>					
01-Direction and Administration-					Reduction in provision by ₹ 3,753.65 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) advertising and publicity (₹ 3,660.39 lakh), (ii) minor works (₹ 45.00 lakh), (iii) medical reimbursement (₹ 2.00 lakh) and (iv) vacant posts (₹ 317.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) hiring of transport vehicles (₹ 185.09 lakh) and (ii) hospitality and entertainment (₹86.31 lakh).  Reasons for the saving of ₹ 380.62 lakh have not been intimated (July 2025).
O	8,644.34	4,890.69	4,510.07	(-)380.62	
S	..				
R	(-)3,753.65				
<b>800-Other Expenditure-</b>					
16-Modernisation of Existing Public Libraries to E-Libraries-01-E-libraries-					Augmentation of provision by ₹ 2.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of supplies and materials. Last year also there was saving of ₹ 297.59 lakh.  Reasons for the saving of ₹ 44.50 lakh have not been intimated (July 2025).
O	100.00	102.00	57.50	(-)44.50	
S	..				
R	2.00				

## Grant No. 5- contd.

2205-Art and Culture-00- 105- Public Libraries-					
01-Public Libraries-					Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) minor works (₹ 30.00 lakh), (ii) supplies and materials (₹ 3.00 lakh) and (iii) less receipt of bills of medical reimbursement (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 2.00 lakh).  Reasons for the saving of ₹ 33.86 lakh have not been intimated (July 2025).
O	322.01	290.01	256.15	(-)33.86	
S	..				
R	(-)32.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2202-General Education-01- Elementary Education- 001- Direction and Administration-</b>				
98-Computerization in the State- 01-Purchase of Computer related Hardware-				Reduction in provision by ₹ 9.99 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	10.00	0.01	..	
S	..			
R	(-)9.99			
<b>101-Government Primary Schools-</b>				
26-Provision of Green Boards in Schools-				Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on contingent articles.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	200.00	50.00	..	
S	..			
R	(-)150.00			

## Grant No. 5- contd.

31-School of Happiness-					Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on conferences, seminars, workshops, tours etc. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	500.00				
S	..	100.00	..	(-)100.00	
R	(-)400.00				
98-Computerization in the State-01-Purchase of Computer related Hardware-					Reduction in provision by ₹ 462.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on contingent articles. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	494.00				
S	..	32.00	..	(-)32.00	
R	(-)462.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
98-Computerization in the State-01-Purchase of Computer related Hardware-					Reduction in provision by ₹ 738.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	806.00				
S	..	68.00	..	(-)68.00	
R	(-)738.00				
<b>02-Secondary Education- 108-Examinations-</b>					
01-Talent Search Examination-01-National Talent Search Examination-					Reduction in provision by ₹ 19.47 lakh through re-appropriation in March 2025 was due to less receipt of bills of professional services.
O	19.49				
S	..	0.02	..	(-)0.02	
R	(-)19.47				
<b>03-University and Higher Education- 102-Assistance to Universities-</b>					

## Grant No. 5- contd.

02-Grant to Guru Nanak Dev University and Its Constituent Colleges of Punjab- 07-Construction of Hostel at Guru Nanak Dev University, Amritsar-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	100.00	..	(-100.00)	
R	..				
03-Grant to Punjabi University and its Constituent Colleges- 06-Constuction of Mata Tripta Girls Hostel at Punjabi University, Patiala-					Reduction in provision by ₹ 299.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	300.00				
S	..	1.00	..	(-1.00)	
R	(-)299.00				
<b>103-Government Colleges and Institutes-</b>					
02-Government Professional Colleges- 01-Scheme for Soft Skills for Employability-					Reduction in provision by ₹ 255.00 lakh through re-appropriation in March 2025 was due to less hiring of professionals for professional services. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	375.00				
S	..	120.00	..	(-120.00)	
R	(-)255.00				
02-Government Professional Colleges- 02-Establishing Centers for Professional Coaching for Employment-					Reduction in provision by ₹ 274.25 lakh through re-appropriation in March 2025 was due to less hiring of professionals for professional services.
O	275.00				
S	..	0.75	..	(-)0.75	
R	(-)274.25				
27-Provisions for Sanitary Napkins for Girls in Colleges and Universities-					Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	375.00				
S	..	75.00	..	(-)75.00	
R	(-)300.00				

## Grant No. 5- contd.

29-Scheme for Career Counselling in Govt. Colleges of Punjab-					Reduction in provision by ₹ 168.75 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on conferences, seminars, workshops, tours etc. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	243.75	75.00	..	(-)75.00	
S	..				
R	(-)168.75				
31-Creation of Centralized Portal for Higher Education-					Reduction in provision by ₹ 199.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	200.00	1.00	..	(-)1.00	
S	..				
R	(-)199.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
02-Establishment of Rajiv Gandhi National University of Law Punjab-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	352.00	352.00	..	(-)352.00	
S	..				
R	..				
08-Rashtriya Uchchatar Shiksha Abhiyan-					Reduction in provision by ₹ 325.25 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,500.00	1,174.75	..	(-)1,174.75	
S	..				
R	(-)325.25				
12-Provisions for Sanitary Napkins for Girls in Colleges and Universities-					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	125.00	25.00	..	(-)25.00	
S	..				
R	(-)100.00				
14-Scheme for Career Counselling in Govt. Colleges of Punjab-					Reduction in provision by ₹ 56.25 lakh through re-appropriation in March 2025 was due to less receipt of bills of conferences, seminars, workshops, tours etc. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	81.25	25.00	..	(-)25.00	
S	..				
R	(-)56.25				

## Grant No. 5- contd.

16-Scheme for Soft Skills for Employability-					Reduction in provision by ₹ 85.00 lakh through re-appropriation in March 2025 was due to less hiring of professionals for professional services. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	125.00	40.00	..	(-)40.00	
S	..				
R	(-)85.00				
17-Establishing Centers for Professional Coaching for Employment-					Reduction in provision by ₹ 24.75 lakh through re-appropriation in March 2025 was due to less hiring of professionals for professional services.
O	25.00	0.25	..	(-)0.25	
S	..				
R	(-)24.75				
18-Industrial Visit and Exposure to Students of Government Art Colleges-					Reduction in provision by ₹ 37.50 lakh through re-appropriation in March 2025 was due to less holding of conferences, seminars, workshops, tours etc. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	50.00	12.50	..	(-)12.50	
S	..				
R	(-)37.50				
<b>05-Language Development-102-Promotion of Modern Indian Languages and Literature-</b>					
27-Digitization of Library in the Department of Languages-					Reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	25.00	5.00	..	(-)5.00	
S	..				
R	(-)20.00				

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2202-General Education-02-Secondary Education- 109-Government Secondary Schools-</b>				

## Grant No. 5- contd.

75-School of Brilliance-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) contingent articles (₹ 37.50 lakh) and (ii) domestic travel expenses (₹ 37.50 lakh).
O	75.00				
S	..	..	..	..	
R	(-)75.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
49-School of Brilliance-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) contingent articles (₹ 12.50 lakh) and (ii) domestic travel expenses (₹ 12.50 lakh).
O	25.00				
S	..	..	..	..	
R	(-)25.00				
<b>03-University and Higher Education- 102-Assistance to Universities-</b>					
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-03-Establishment of Satguru Ram Singh Chair at Guru Nanak Dev University, Amritsar-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	25.00				
S	..	..	..	..	
R	(-)25.00				
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-04-Setting up of Dr. B.R. Ambedkar Chair at Guru Nanak Dev University, Amritsar-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	30.00				
S	..	..	..	..	
R	(-)30.00				

## Grant No. 5- contd.

18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-05-Setting up of Sant Baba Prem Singh Ji Murale Wale Chair at Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	45.00			
S	..	..	..	
R	(-)45.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-06-Setting up of Jallianwala Bagh Chair in the History Department of Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	40.00			
S	..	..	..	
R	(-)40.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-07-Setting up of Prof. Gurdial Singh Chair at Punjabi University, Patiala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	95.00			
S	..	..	..	
R	(-)95.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-08-Setting up of Shaheed Udham Singh Chair at the Punjabi University, Patiala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	70.00			
S	..	..	..	
R	(-)70.00			

## Grant No. 5- contd.

18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-09-Setting up of Bhagwan Shri Parshuram ji Chair at the Jagat Guru Nanak Dev Punjab State Open University, Patiala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	75.00			
S	..	..	..	..
R	(-)75.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-10-Setting up of Bhai Jeewan Singh/Bhai Jaita Ji Chair at the Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	75.00			
S	..	..	..	..
R	(-)75.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-11-Setting up of Bhagwan Valmiki Chair at the Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	70.00			
S	..	..	..	..
R	(-)70.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-12-Setting up of Guru Ravidas Chair at the Punjabi University, Patiala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	70.00			
S	..	..	..	..
R	(-)70.00			

## Grant No. 5- contd.

18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-13-Setting up of Makhan Shah Lubana Chair at the Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	70.00			
S	..	..	..	..
R	(-)70.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-14-Setting up of Sant Kabir Sahib Chair at the Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	70.00			
S	..	..	..	..
R	(-)70.00			
18-Setting up of Chair in the Memory of Eminent Personalities/Financial Events-15-Setting up of Shaheed-E Azam Bhagat Singh Chair at Guru Nanak Dev University, Amritsar-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	15.00			
S	..	..	..	..
R	(-)15.00			
<b>107-Scholarships-</b>				
10-Chief Minister Scholarship to General Category Students for giving Concession in University Fee-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of scholarship/stipends.
O	600.00			
S	..	..	..	..
R	(-)600.00			
<b>80-General- 800-Other Expenditure-</b>				

## Grant No. 5- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of contingent articles.
O	248.00				
S	..	..	..	..	
R	(-)248.00				

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2202-General Education-01-Elementary Education- 001-Direction and Administration-</b>					
01-Direction-Staff of Head Quarter-				Augmentation of provision by ₹ 60.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) advertising and publicity (₹ 61.39 lakh) and (ii) electricity charges (₹ 1.00 lakh).	
O	14.40				
S	..	75.39	70.27		(-)5.12
R	60.99				
<b>101-Government Primary Schools-</b>					
01-Government Primary Schools- 01-Salaries of Special Cadre in Primary Education-				Augmentation of provision by ₹ 800.00 lakh through re-appropriation in March 2025 was due to filling of new posts.	
O	28,626.92				
S	..	29,426.92	29,426.11		(-)0.81
R	800.00				
01-Government Primary Schools- 99-No detailed head-				Augmentation of provision by ₹ 15,422.08 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries of Government employees (₹ 14,822.08 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 300.00 lakh), (iii) electricity charges (₹ 200.00 lakh) and (iv) revision of rates of daily wagers (₹ 100.00 lakh). Reasons for the saving of ₹ 919.28 lakh have not been intimated (July 2025).	
O	3,53,895.20				
S	1,222.75	3,70,540.03	3,69,620.75		(-)919.28
R	15,422.08				

## Grant No. 5- contd.

19-Providing Furniture for Students at Primary Level in Government Schools-					Augmentation of provision by ₹ 739.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles.
O	500.00	1,239.00	1,239.00	..	
S	..				
R	739.00				
28-Free Transport Facilities to the Students-					Augmentation of provision by ₹ 44.30 lakh through re-appropriation in March 2025 was due to clearance of pending bills of hiring of transport vehicles.
O	1.00	45.30	44.31	(-)0.99	
S	..				
R	44.30				
<b>789-Special Component Plan for Scheduled Castes-</b>					
02-Mid Day Meal-					Reduction in provision by ₹ 1,268.49 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for the excess of ₹ 2,148.30 lakh have not been intimated (July 2025).
O	28,985.00	27,716.51	29,864.81	+2,148.30	
S	..				
R	(-)1,268.49				
14-Providing Furniture for Students at Primary Level in Government Schools-					Augmentation of provision by ₹ 228.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles. Reasons for the saving of ₹ 117.32 lakh have not been intimated (July 2025).
O	500.00	728.00	610.68	(-)117.32	
S	..				
R	228.00				
19-Attendacne Scholarship to SC Primary Girls Students-					Originally, there was no budget provision. Tokan amount was provided through supplementary grant and funds were augmented by ₹ 274.20 lakh through re-appropriation in March 2025 was due to clearance of pending bills of scholarship/ stipends.
O	..	274.21	267.44	(-)6.77	
S	0.01				
R	274.20				
<b>02-Secondary Education- 105- Teachers Training-</b>					
01-Teacher Education Establishment of District Institute of Education and Training-					Augmentation of provision by ₹ 1,207.80 lakh through re-appropriation in March 2025 was due to (i) filling of new posts (₹ 1,107.80 lakh) and (ii) clearance of pending bills of professional services (₹ 105.00 lakh), partly set off by saving due to less
O	911.58	2,119.38	1,918.98	(-)200.40	
S	..				
R	1,207.80				

## Grant No. 5- contd.

				receipt of bills of medical reimbursement (₹ 5.00 lakh). Reasons for the saving of ₹ 200.40 lakh have not been intimated (July 2025).
<b>107-Scholarships-</b>				
07-CM Scholarships Scheme-				
O	896.00	1,297.00	1,224.11	(-)72.89
S	..			
R	401.00			
				Augmentation of provision by ₹ 401.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries/ claimants of scholarship/ stipends. Reasons for the saving of ₹ 72.89 lakh have not been intimated (July 2025).
<b>109-Government Secondary Schools-</b>				
65-Samagra Shiksha Abhiyan, Punjab (Secondary)- 11-PM Shri (PM Schools for Rising India)-				
O	0.25	6,579.19	6,286.50	(-)292.69
S	..			
R	6,578.94			
				Augmentation of provision by ₹ 6,578.94 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid for creation of capital assets (₹ 3,734.29 lakh) and (ii) grants-in-aid general (non-salary) (₹ 2,844.65 lakh). Reasons for the saving of ₹ 292.69 lakh have not been intimated (July 2025).
66-Financial Support for Up keeping of Government Schools - Establishing Smart Schools-				
O	8,200.00	16,432.00	13,910.98	(-)2,521.02
S	..			
R	8,232.00			
				Augmentation of provision by ₹ 8,232.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other contractual services. Reasons for the saving of ₹ 2,521.02 lakh have not been intimated (July 2025).
72-Concessional Transport Facilities to the Students-				
O	500.00	1,050.00	842.12	(-)207.88
S	..			
R	550.00			
				Augmentation of provision by ₹ 550.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of hiring of transport vehicles. Reasons for the saving of ₹ 207.88 lakh have not been intimated (July 2025).
<b>789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 5- contd.

26-CM Scholarship Scheme-					Augmentation of provision by ₹ 129.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of scholarships/ stipends.
O	304.00	433.00	432.97	(-)0.03	
S	..				
R	129.00				
36-Samagra Shiksha Abhiyan-11-PM Shri (PM Schools for Rising India)-					Augmentation of provision by ₹ 6,697.07 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid for creation of capital assets (₹ 4,995.51 lakh) and (ii) grants-in-aid general (non-salary) (₹ 1,683.56 lakh). Reasons for the saving of ₹ 2,492.75 lakh have not been intimated (July 2025).
O	0.25	6,679.32	4,186.57	(-)2,492.75	
S	..				
R	6,679.07				
<b>800-Other Expenditure-</b>					
01-Reimbursement to Transport Department/PRTC in lieu of Free Concessional Travel Facilities to Students-					Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 47.00 lakh have not been intimated (July 2025).
O	100.00	300.00	253.00	(-)47.00	
S	..				
R	200.00				
<b>03-University and Higher Education- 800-Other expenditure-</b>					
01-Reimbursement to Transport Department/PRTC in lieu of Free/Concessional Facilities to Students of Colleges and Universities in Government/PRTC Buses-					Augmentation of provision by ₹ 3,546.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 1,890.67 lakh have not been intimated (July 2025).
O	1,000.00	4,546.00	2,655.33	(-)1,890.67	
S	..				
R	3,546.00				
<b>80-General- 001-Direction and Administration-</b>					
06-Direction and Administration (SCERT, Punjab)-					Augmentation of provision by ₹ 147.06 lakh through re-appropriation in March 2025 was due to (i) filling of new posts (₹ 146.16 lakh) and (ii) clearance of pending bills of medical reimbursement (₹ 1.00 lakh).
O	266.73	413.79	392.60	(-)21.19	
S	..				
R	147.06				

## Grant No. 5- contd.

				Reasons for the saving of ₹ 21.19 lakh have not been intimated (July 2025).
<b>2204-Sports and Youth Services-00- 102-Youth Welfare Programmes for Students-</b>				
01-National Cadet Corps-General Establishment-				Augmentation of provision by ₹ 383.10 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) other contractual services (₹ 224.43 lakh), (ii) other charges (₹ 101.10 lakh), (iii) rents, rates and taxes (₹ 73.57 lakh), (iv) medical reimbursement (₹ 5.00 lakh) and (v) electricity charges (₹ 5.00 lakh), partly set off by saving due to less receipt of bills of (i) hospitality and entertainment (₹ 15.00 lakh), (ii) contingent articles (₹ 10.00 lakh) and (iii) telephone charges (₹ 1.00 lakh) . Reasons for the saving of ₹ 227.90 lakh have not been intimated (July 2025).
O	3,764.00	4,147.10	3,919.20	
S	..			
R	383.10			

(vii) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2202-General Education-02- Secondary Education- 109- Government Secondary Schools-</b>				
02-Improvement in State School of Sports, Jalandhar-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..	12.03	+12.03	
S	..			
R	..			
10-Creation of Posts of Laboratory Attendants-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..	12.01	+12.01	
S	..			
R	..			

---

**Grant No. 5- contd.**


---

**Charged:**

- (viii) In view of the saving of ₹ 21.52 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 58.14 lakh obtained in March 2025 proved excessive.
- (ix) There was an overall saving of ₹ 21.52 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (x) An instance where the entire provision remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2202-General Education-03-University and Higher Education- 103-Government Colleges and Institutes-</b>				
01-Government Arts Colleges-				Reduction in provision by ₹ 5.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.
<i>O</i>	6.01			
<i>S</i>	..	1.01	..	
<i>R</i>	(-)5.00		(-)1.01	

**Capital:**

- (xi) In view of the saving of ₹ 18,450.89 lakh in the voted grant, the supplementary grant of ₹ 11,183.32 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (xii) Total saving in the voted grant was ₹ 18,450.89 lakh, however, ₹ 11,140.69 lakh were anticipated as saving and surrendered in March 2025.
- (xiii) Saving in the voted grant [partly set of by excess under the other heads as mentioned in note (xvi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 202-Secondary Education-</b>				

## Grant No. 5- contd.

29-Schools of Eminence- 01-Construction/Repair of Buildings-				Reduction in provision by ₹ 806.27 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	3,000.00			
S	..	2,193.73	2,193.63	(-)0.10
R	(-)806.27			
29-Schools of Eminence- 03-Purchase of Green Board-				Reduction in provision by ₹ 67.73 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for other capital expenditure.
O	75.00			
S	..	7.27	7.27	..
R	(-)67.73			
30-Construction and Repair of Existing Schools- 01-Construction and Repair of Boundary Walls in Government Schools-				Reduction in provision by ₹ 1,000.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	8,000.00			
S	..	7,000.00	6,998.86	(-)1.14
R	(-)1,000.00			
33-Additional Classrooms for Rural Areas School in the State(RIDF-XXVII & XXVIII)-				Augmentation of provision by ₹ 993.08 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,770.94 lakh have not been intimated (July 2025).
O	7,380.00			
S	5,847.44	14,220.52	11,449.58	(-)2,770.94
R	993.08			
34-Repair and Maintenance of Infrastructure in Existing Schools-				Reduction in provision by ₹ 1,500.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	6,000.00			
S	..	4,500.00	4,499.93	(-)0.07
R	(-)1,500.00			
36-Schools of Applied Learning				Reduction in provision by ₹ 725.01 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments (₹ 925.00 lakh), partly set off by excess due to clearance of pending bills of major works (₹ 199.99 lakh). Reasons for the saving of ₹ 104.37 lakh have not been intimated (July 2025).
O	1,000.00			
S	0.01	275.00	170.63	(-)104.37
R	(-)725.01			

## Grant No. 5- contd.

<b>203-University and Higher Education-</b>					
22-Rashtriya Uchchatar Shiksha Abhiyan-					Augmentation of provision by ₹ 4.20 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,497.95 lakh have not been intimated (July 2025).
O	1,500.00	1,510.50	12.55	(-)1,497.95	
S	6.30				
R	4.20				
25-Construction of New Colleges- 01-New Colleges in Educationally Backward Areas-					Reduction in provision by ₹ 13.08 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works (₹ 41.25 lakh), partly set off by excess due to clearance of pending bills of other capital expenditure (₹ 28.17 lakh). Reasons for the saving of ₹ 29.51 lakh have not been intimated (July 2025).
O	75.25	62.17	32.66	(-)29.51	
S	..				
R	(-)13.08				
<b>789-Special Component Plan for Scheduled Castes-</b>					
29-Schools of Eminence- 01-Construction/Repair of Buildings-					Augmentation of provision by ₹ 130.73 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 224.48 lakh have not been intimated (July 2025).
O	700.00	830.73	606.25	(-)224.48	
S	..				
R	130.73				
29-Schools of Eminence- 03-Purchase of Green Board-					Reduction in provision by ₹ 67.73 lakh through re-appropriation in March 2025 was due to less receipt of bills of other capital expenditure.
O	75.00	7.27	7.27	..	
S	..				
R	(-)67.73				
33-EDS 52 Developing Play Ground in School-					Reduction in provision by ₹ 276.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 57.10 lakh have not been intimated (July 2025).
O	520.00	244.00	186.90	(-)57.10	
S	..				
R	(-)276.00				

## Grant No. 5- contd.

<b>03-Sports and Youth Services- 800-Other Expenditure-</b>					
08-Infrastructure Improvement and Creation of New Facilities in NCC units and NCC Training Centers of the State-					Reduction in provision by ₹ 468.59 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	500.00				
S	..	31.41	28.42	(-2.99)	
R	(-)468.59				
<b>04-Art and Culture- 105- Public Libraries-</b>					
03-Provisions of Infrastructure Facilities in District Libraries and Central State Library-					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department on major works.
O	200.00				
S	..	100.00	89.92	(-)10.08	Last year also there was saving of ₹ 245.94 lakh
R	(-)100.00				Reasons for the saving of ₹ 10.08 lakh have not been intimated (July 2025).

(xiv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 202-Secondary Education-</b>				
27-Construction of Office for Education Department at Magazine Mohala Sangrur-				Reduction in provision by ₹ 9.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	10.00			
S	..	1.00	..	(-)1.00
R	(-)9.00			
31-EDS-81-Installation of Roof Top Solar Panel System in Government Schools-				Reduction in provision by ₹ 5,439.32 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments.
O	5,440.00			
S	..	0.68	..	(-)0.68
R	(-)5,439.32			

## Grant No. 5- contd.

37-School of Brilliance-					Reduction in provision by ₹ 674.25 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	675.00	0.75	..	(-)0.75	
S	..				
R	(-)674.25				
<b>789-Special Component Plan for Scheduled Castes-</b>					
21-Rashtriya Uchcharat Shiksha Abhiyan-		503.50	..	(-)503.50	
O	500.00				
S	2.10				
R	1.40				
31-Installation of Roof top Solar Panel System in Government Schools-					Reduction in provision by ₹ 2,559.68 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments.
O	2,560.00	0.32	..	(-)0.32	
S	..				
R	(-)2,559.68				
35-School of Brilliance-					
O	225.00	0.25	..	(-)0.25	
S	..				
R	(-)224.75				

(xv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 201-Elementary Education-</b>				
14-School of Happiness-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	500.00	..	..	
S	..			
R	(-)500.00			

## Grant No. 5- contd.

<b>202-Secondary Education-</b>					
32-Developing Play Ground in the Schools-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	480.00				
S	..	..	..	..	
R	(-)480.00				

(xvi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 202-Secondary Education-</b>					
26-Upgradation of Infrastructure in Government Schools-		425.00	375.83	(-)49.17	Augmentation of provision by ₹ 424.50 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 49.17 lakh have not been intimated (July 2025).
O	0.50				
S	..				
R	424.50				
29-Schools of Eminence-02-Purchase of Furniture-		792.00	751.76	(-)40.24	Augmentation of provision by ₹ 717.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other capital expenditure. Reasons for the saving of ₹ 40.24 lakh have not been intimated (July 2025).
O	75.00				
S	..				
R	717.00				
<b>203-University and Higher Education-</b>					
26-Provision of Infrastructure Facilities in Government Colleges-		278.20	201.19	(-)77.01	Augmentation of provision by ₹ 178.20 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 77.01 lakh have not been intimated (July 2025).
O	100.00				
S	..				
R	178.20				
<b>789-Special Component Plan for Scheduled Castes-</b>					

---

**Grant No. 5- concld.**


---

26-Upgradation of Infrastructure in Government Schools-				Augmentation of provision by ₹ 424.50 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.50	425.00	421.43	
S	..			
R	424.50			
36-Schools of Applied Learning				Originlly, there was no budget provision. Token amount was provided through supplementary grant and funds were augmented by ₹ 274.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 122.44 lakh have not been intimated (July 2025).
O	..	275.00	152.56	
S	0.01			
R	274.99			

---

**Grant No. 6- Elections**


---

**Revenue:****Major Head:****2015 - Elections****Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	4,06,76,23	4,64,31,20	4,19,66,32	(-)44,64,88	23,24,01
Supplementary	57,54,97				

**Charged -**

Original	..	50	50	..	..
Supplementary	50				

**Capital:****Major Head:****4059 - Capital Outlay on Public Works****Voted -**

Original	1,77,90	5,31,00	2,21,83	(-)3,09,17	..
Supplementary	3,53,10				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 4,464.88 lakh, however, ₹ 2,324.01 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iii) below] was mainly under the following heads:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2015-Elections-00- 101- Election Commission-</b>					
01-Election Commission-					Reduction in provision by ₹ 1,230.59 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) supplies and materials (₹ 930.00 lakh), (ii) hiring of transport
O	3,650.60	2,864.97	1,606.64	(-)1,258.33	
S	444.96				
R	(-1,230.59)				

## Grant No. 6- contd.

					<p>vehicles (₹ 600.00 lakh), (iii) domestic travel expenses (₹ 4.00 lakh), (iv) electricity charges (₹ 2.00 lakh) and (v) non-receipt of bills of purchase of staff cars (₹ 30.00 lakh), partly set off by excess due to clearance of pending bills of (i) professional services (₹ 200.00 lakh), (ii) publications (₹ 125.04 lakh), and (iii) contingent articles (₹ 10.00 lakh) and (iv) hiring of vehicles for office use (₹ 1.50 lakh)</p> <p>Also, there was saving of ₹ 114.19 lakh, ₹ 313.26 lakh and ₹ 95.38 lakh during 2021-22, 2022-23 and 2023-24 respectively.</p> <p>Reasons for the saving of ₹ 1,258.33 lakh have not been intimated (July 2025).</p>
<b>102-Electoral Officers-</b>					
01-Electoral Officers-					<p>Reduction in provision by ₹ 622.60 lakh through re-appropriation in March 2025 was mainly due to (i) posts remaining vacant (₹ 600.00 lakh), less receipt of bills of (ii) hiring of transport vehicles (₹ 140.00 lakh), (iii) conferences, seminars, workshops, tours etc (₹ 30.00 lakh), (iv) advertising and publicity (₹ 20.00 lakh), (v) contingent articles (₹ 10.00 lakh), (vi) supplies and materials (₹ 3.00 lakh), (vii) telephone charges (₹ 3.00 lakh), (viii) hospitality and entertainment (₹ 2.00 lakh), (ix) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh), (x) domestic travel expenses (₹ 1.00 lakh), (xi) other charges (₹ 1.00 lakh) and (xii) hiring of less number of vehicles for office use (₹ 10.00 lakh), partly set off by excess due to clearance of pending bills of publications (₹ 200.00 lakh).</p> <p>Reasons for the saving of ₹ 651.98 lakh have not been intimated (July 2025).</p>
O	8,075.91	7,453.31	6,801.33	(-)651.98	
S	..				
R	(-)622.60				
<b>800-Other Expenditure-</b>					

## Grant No. 6- contd.

98-Computerization in the State- 07-Development of Hosting Website-		10.00	9.72	(-)0.28	Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	50.00				
S	..				
R	(-)40.00				

(iii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2015-Elections-00- 102- Electoral Officers-</b>					
98-Computerization in the State- 01-Purchase of Computer related Hardware-		50.00	374.83	+324.83	Reasons for the excess of ₹ 324.83 lakh have not been intimated (July 2025).
O	50.00				
S	..				
R	..				
<b>106-Charges for conduct of elections to State/Union Territory Legislature-</b>					
01-Elections to State Legislature-		1,558.88	1,750.47	+191.59	Augmentation of provision by ₹ 994.03 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of (i) contingent articles (₹ 549.99 lakh), (ii) supplies and materials (₹ 119.99 lakh), (iii) vehicles for office use (₹ 92.99 lakh), (iv) publications (₹ 74.51 lakh), (v) petrol, oil and lubricants for office vehicles (₹ 56.99 lakh), (vi) hiring of transport vehicles (₹ 43.99 lakh), (vii) advertising and publicity (₹ 34.99 lakh), (viii) other charges (₹ 19.99 lakh), (ix) hospitality and entertainment (₹ 16.99 lakh), (x) conferences, seminars, workshops, tours (₹ 11.99 lakh), (xi) telephone charges (₹ 9.99 lakh), (xii) minor works (₹ 4.99 lakh), and (xiii) electricity charges (₹ 2.24 lakh), partly set off by saving due to less receipt of bills of professional
O	564.70				
S	0.15				
R	994.03				

---

**Grant No. 6- conclud.**


---

	services (₹ 45.70 lakh). Reasons for the excess of ₹ 191.59 lakh have not been intimated (July 2025).
--	--

**Capital:**

(iv) There was an overall saving of ₹ 309.17 lakh in the voted grant but no amount was surrendered by the department during the year..

(v) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-60-Other Buildings- 051-Construction-</b>				
05-Construction of Building for Election Department- 02-Construction of Building-				Also, there was saving of ₹ 788.25 lakh, ₹ 152.08 lakh and ₹ 750.36 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 297.17 lakh have not been intimated (July 2025).
O	177.90			
S	341.10	221.83	(-)297.17	
R	..			
	519.00			

(vi) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-60-Other Buildings- 051-Construction-</b>				
05-Construction of Building for Election Department- 01-Purchase of Land-				Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	..			
S	12.00	..	(-)12.00	
R	..			
	12.00			

---

**Grant No. 7- Excise and Taxation**


---

**Revenue:****Major Head:**

- 2020 - Collection of Taxes on Income and Expenditure  
 2039 - State Excise  
 2040 - Taxes on Sales, Trade etc.  
 2043 - Collection Charges under State Goods and Services Tax

**Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	4,27,36,15	4,27,36,15	3,06,32,50	(-)1,21,03,65
Supplementary	..			

**Charged -**

Original	1,11	1,11	56	(-)55	..
Supplementary	..				

**Capital:****Major Head:**

- 4059 - Capital Outlay on Public Works  
 4070 - Capital Outlay on Other Administrative Services

**Voted -**

Original	15,00,00	15,00,01	..	(-)15,00,01	15,00,00
Supplementary	1				

**Notes and Comments:****Revenue-**

- (i) Total saving in the voted grant was ₹ 12,103.65 lakh, however, ₹ 10,842.16 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following head:-

## Grant No. 7- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2039-State Excise-00 -001-Direction and Administration-</b>				
04-Improvement of the Infrastructure for the Departments-				Reduction in provision by ₹ 166.00 lakh through re-appropriation in March 2025 was due to (i) non- purchase of staff cars (₹ 100.00 lakh), (ii) less hiring of vehicles for office use (₹ 38.00 lakh), (iii) less receipt of bills of minor works (₹ 25.00 lakh) and (iv) less hiring of professionals for professional services (₹ 20.00 lakh), partly set off by excess due to clearance of pending bills of (i) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), (ii) contingent articles (₹ 5.00 lakh) and (iii) repair and maintenance of staff cars (₹ 2.00 lakh).  Also, there was saving of ₹ 76.25 lakh, ₹ 27.02 lakh and ₹ 92.73 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 70.79 lakh have not been intimated (July 2025).
O	544.62			
S	..	378.62	307.83	
R	(-)166.00		(-)70.79	

(iii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2040-Taxes on Sales, Trade etc.-00 -800-Other Expenditure-</b>				

## Grant No. 7- contd.

05-Assistance to Excise and Taxation Technical Services Agency-					Reduction in provision by ₹ 10,000.00 lakh through re-appropriation in March 2025 was due to non raising of demand by department.
O	10,000.02				
S	..	0.02	..	(-)0.02	
R	(-)10,000.00				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2020-Collection of Taxes on Income and Expenditure-00-105-Collection Charges-Taxes on Professions, Trades Callings and Employment-</b>				
98-Computerization in the State-01-Purchase of Computer related Hardware -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for contingent articles.
O	10.00			
S	..	..	..	
R	(-)10.00			
98-Computerization in the State-03-Computer Stationery and Consumable Items -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for contingent articles.
O	12.00			
S	..	..	..	
R	(-)12.00			
98-Computerization in the State-04-Computer Furniture Items -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for contingent articles.
O	12.00			
S	..	..	..	
R	(-)12.00			

(v) Excess was mainly under the following head:-

**Grant No. 7- conclud.**

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2043-Collection Charges under State Goods and Services Tax-99 -001-Direction and Administration-</b>				
98-Computerization in the State-09-Annual Technical Support for Application Software and Website -				Augmentation of provision by ₹ 450.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles.
O	1,550.00			
S	..	2,000.00	2,000.00	
R	450.00		..	

**Capital:**

(vi) Total saving in the voted grant was ₹ 1,500.01 lakh, however, ₹ 1,500.00 lakh were anticipated as saving and surrendered in March 2025.

(vii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-01-Office Buildings-051-Construction-</b>				
11-Construction of Building for Excise and Taxation Department-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-implementation of the scheme.
O	1,500.00			
S	..	..	..	
R	(-)1,500.00		..	

---

**Grant No. 8- Finance**


---

**Revenue:****Major Head:**

- 2047 - Other Fiscal Services  
 2048- Appropriation for reduction or avoidance of debt  
 2049 - Interest Payments  
 2054 - Treasury and Accounts Administration  
 2070 - Other Administrative Services  
 2071 - Pensions and Other Retirement Benefits  
 2075 - Miscellaneous General Services  
 2235 - Social Security and Welfare  
 3451 - Secretariat - Economic Services

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	2,02,69,29,03	2,02,69,29,06	2,03,16,09,49	+46,80,43	..
Supplementary	3				

**Charged -**

Original	2,39,00,01,74	2,39,54,18,02	2,46,21,24,66	+6,67,06,64	..
Supplementary	54,16,28				

**Capital:****Major Head:**

- 6003 - Internal Debt of the State Government  
 6004 - Loans and Advances from the Central Government  
 7610 - Loans to Government Servants etc.  
 7615 - Miscellaneous Loans

**Voted -**

Original	40,25,02	40,25,04	22,65,39	(-)17,59,65	..
Supplementary	2				

**Charged -**

Original	6,98,66,55,69	8,41,16,55,71	7,95,14,82,28	(-)46,01,73,43	..
Supplementary	1,42,50,00,02				

---

**Grant No. 8- contd.**


---

**Notes and Comments:****Revenue:**

- (i) The excess of ₹ 4,680.43 lakh (₹ 46,80,43,542) over the voted grant requires regularisation.
- (ii) There was an overall excess of ₹ 4,680.43 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2047-Other Fiscal Services-00 - 103-Promotion of Small Savings-</b>				
02-District Administration-				Augmentation of provision by ₹ 1.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of electricity charges.  Reasons for the saving of ₹ 117.28 lakh have not been intimated (July 2025).
O	261.00	144.72	(-)117.28	
S	..			
R	1.00			
	262.00			
<b>2054-Treasury and Accounts Administration-00 -095- Directorate of Accounts and Treasuries-</b>				
01-Treasury and Accounts Organisation-				Augmentation of provision by ₹ 94.22 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) other contractual services (₹ 60.00 lakh), (ii) minor works (₹ 23.92 lakh), (iii) medical reimbursement (₹ 7.00 lakh), (iv) telephone charges ( ₹ 2.00 lakh) and (v) domestic travel expenses (₹ 1.00 lakh).  Reasons for the saving of ₹ 418.97 lakh have not been intimated (July 2025).
O	2,451.43	2,126.69	(-)418.97	
S	0.01			
R	94.22			
	2,545.66			

## Grant No. 8- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware -					Also, there was saving of ₹ 315.12 lakh , ₹ 171.64 lakh and ₹ 140.32 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 51.53 lakh have not been intimated (July 2025).
O	200.00				
S	..	200.00	148.47	(-)51.53	
R	..				
<b>097-Treasury Establishment-</b>					
01-Treasury Establishment-					Last year also there was saving of ₹ 976.68 lakh. Reasons for the saving of ₹ 984.87 lakh have not been intimated (July 2025).
O	5,406.01				
S	..	5,405.21	4,420.34	(-)984.87	
R	(-)0.80				
<b>098-Local Fund Audit-</b>					
01-Local Fund Audit-					Last year also there was saving of ₹ 196.97 lakh. Reasons for the saving of ₹ 209.38 lakh have not been intimated (July 2025).
O	1,020.92				
S	..	1,021.00	811.62	(-)209.38	
R	0.08				
<b>2071-Pensions and Other Retirement Benefits-01-Civil-104-Gratuities-</b>					
01-Gratuities-					Reduction in provision by ₹ 49,922.77 lakh through re-appropriation in March 2025 was due to decrease in beneficiaries of pensionary charges. Reasons for the saving of ₹ 4,099.12 lakh have not been intimated (July 2025).
O	2,17,670.00				
S	..	1,67,747.23	1,63,648.11	(-)4,099.12	
R	(-)49,922.77				
<b>2075-Miscellaneous General Services-00 -103-State Lotteries-</b>					
01-Prizes-					Last year also there was saving of ₹ 2,022.10 lakh. Reasons for the saving of ₹ 2,322.10 lakh have not been intimated (July 2025).
O	13,820.00				
S	..	13,820.00	11,497.90	(-)2,322.10	
R	..				

## Grant No. 8- contd.

02-Direction and Administration-					Also, there was saving of ₹ 78.59 lakh, ₹ 81.65 lakh and ₹ 55.10 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 119.15 lakh have not been intimated (July 2025).
O	655.03	655.03	535.88	(-)119.15	
S	..				
R	..				
<b>190-Assistance to Public Sector and Other Undertakings-</b>					
01-Assistance to Punjab Infrastructure Development Board-					Reduction in provision by ₹ 36,000.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 22,000.00 lakh) and (ii) grants-in-aid for creation of capital assets (₹ 14,000.00 lakh)  Last year also there was saving of ₹ 5,757.00 lakh.  Reasons for the saving of ₹ 1,842.66 lakh have not been intimated (July 2025).
O	45,510.66	9,510.66	7,668.00	(-)1,842.66	
S	..				
R	(-)36,000.00				
<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 104-Deposit Linked Insurance Scheme-Government Provident Fund-</b>					
01-Deposit Linked Insurance Scheme-					Also, there was saving of ₹ 66.71 lakh, ₹ 67.30 lakh and ₹ 75.25 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 90.16 lakh have not been intimated (July 2025).
O	147.10	147.10	56.94	(-)90.16	
S	..				
R	..				
<b>3451-Secretariat - Economic Services-00- 090-Secretariat-</b>					

## Grant No. 8- contd.

03-Building Fiscal and Institutional Resilience for Growth-					Also, there was saving of ₹ 51.01 lakh and ₹ 33.50 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 288.46 lakh have not been intimated (July 2025).
O	426.00				
S	..	426.00	137.54	(-)288.46	
R	..				
<b>092-Other Offices-</b>					
07-Punjab Infrastructure Regulatory Authority-					Reasons for the saving of ₹ 46.30 lakh have not been intimated (July 2025).
O	87.00				
S	..	87.00	40.70	(-)46.30	
R	..				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2054-Treasury and Accounts Administration-00 -095- Directorate of Accounts and Treasuries-</b>					
05-Building Fiscal and Institutional Resilience for Growth-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O	10.01				
S	..	10.01	..		(-)10.01
R	..				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2047-Other Fiscal Services-00-103-Promotion of Small Savings-</b>				

## Grant No. 8- contd.

01-Direction-					Augmentation of provision by ₹ 600.05 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds for other charges (₹ 600.00 lakh).  Last year also there was saving of ₹ 44.14 lakh. Reasons for the saving of ₹ 98.64 lakh have not been intimated (July 2025).
O	1,129.00	1,729.05	1,630.41	(-)98.64	
S	..				
R	600.05				

<b>2071-Pensions and Other Retirement Benefits-01-Civil-101-Superannuation and Retirement Allowances-</b>					
01-Pension and Other Retirement Benefits-					Reduction in provision by ₹ 7,067.73 lakh through re-appropriation in March 2025 was due to decrease in beneficiaries of pensionary charges.  Also, there was excess of ₹ 69,677.15 lakh, ₹ 46,465.97 lakh and ₹ 62,247.57 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the excess of ₹ 31,583.75 lakh have not been intimated (July 2025).
O	11,54,510.00	11,47,442.27	11,79,026.02	+31,583.75	
S	..				
R	(-)7,067.73				
<b>102-Commuted Value of Pensions-</b>					
01-Commuted Value of Pensions-					Augmentation of provision by ₹ 10,911.45 lakh through re-appropriation in March 2025 was due to increase in beneficiaries of pensionary charges.  Reasons for saving of ₹ 2,630.73 lakh have not been intimated (July 2025).
O	81,200.00	92,111.45	89,480.72	(-)2,630.73	
S	..				
R	10,911.45				
<b>105-Family Pensions-</b>					

## Grant No. 8- contd.

01-Family Pensions-		2,30,031.52	2,59,083.87	+29,052.35	Reduction in provision by ₹ 17,468.48 lakh through re-appropriation in March 2025 was due to decrease in beneficiaries of pensionary charges.  Also, there was excess of ₹ 10,573.58 lakh, ₹ 17,731.49 lakh and ₹ 14,502.78 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the excess of ₹ 29,052.35 lakh have not been intimated (July 2025).
O	2,47,500.00				
S	..				
R	(-)17,468.48				
<b>115-Leave Encashment Benefits-</b>					
01-Leave Encashment Benefits-		98,974.30	1,04,334.87	+5,360.57	Augmentation of provision by ₹ 48,654.30 lakh through re-appropriation in March 2025 was due to increase in beneficiaries of pensionary charges.  Reasons for the excess of ₹ 5,360.57 lakh have not been intimated (July 2025).
O	50,320.00				
S	..				
R	48,654.30				

(vi) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-</b>				
02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. Dying in Harness-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	3,650.84	+3,650.84	
R	..			

## Grant No. 8- contd.

**Charged:**

- (vii) The excess of ₹ 66,706.64 lakh (₹ 6,67,06,63,653) over the charged appropriation requires regularization.
- (viii) In view of the excess of ₹ 66,706.64 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 5,416.28 lakh obtained in March 2025 proved inadequate.
- (ix) There was an overall excess of ₹ 66,706.64 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (x) Saving in the charged appropriation [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (xii) and (xiii) respectively below] was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2049-Interest Payments-01-Interest on Internal Debt- 115-Interest on Ways and Means Advances from Reserve Bank of India-</b>				
01-Interest on Ways and Means Advances from Reserve Bank of India-				Reduction in provision by ₹ 3,530.00 lakh through re-appropriation in March 2025 was due to less payment of actual interest. Last year also there was an excess of ₹ 646.03 lakh. Reasons for the excess of ₹ 471.60 lakh have not been intimated (July 2025).
<i>O</i>	5,630.00	2,100.00	2,571.60	
<i>S</i>	..			
<i>R</i>	(-)3,530.00			
02-Interest on Overdraft/Shortfall from Reserve Bank of India-				Reduction in provision by ₹ 1,300.00 lakh through reappropriation in March 2025 was due to less payment of actual interest. Last year also there was saving of ₹ 49.84 lakh. Reasons for the saving of ₹ 208.78 lakh have not been intimated (July 2025).
<i>O</i>	2,000.00	700.00	491.22	
<i>S</i>	..			
<i>R</i>	(-)1,300.00			
<b>200-Interest on Other Internal Debts-</b>				

## Grant No. 8- contd.

21-Interest on Compensation and Other Bonds-					Augmentation of provision by ₹ 4,683.20 lakh through re-appropriation in March 2025 was due to additional amount required for payment of interest. Last year also there was saving of ₹ 27,340.09 lakh. Reasons for the saving of ₹ 67,631.07 lakh have not been intimated (July 2025).
<i>O</i>	82,196.00	86,879.20	19,248.13	(-)67,631.07	
<i>S</i>	..				
<i>R</i>	4,683.20				
<b>305-Management of Debt-</b>					
01-Management of Debt-					Augmentation of provision by ₹ 197.66 lakh through re-appropriation in March 2025 was due to rising of more market loans. Reasons for the saving of ₹ 2,987.37 lakh have not been intimated (July 2025).
<i>O</i>	5,800.00	5,997.66	3,010.29	(-)2,987.37	
<i>S</i>	..				
<i>R</i>	197.66				
<b>04-Interest on Loans and Advances from Central Government- 109-Interest on State Plan Loans Consolidated in terms of Recommendations of the 12th Finance Commission-</b>					
01-Interest on State Plan Loans Consolidated in terms of Recommendations of the 12th Finance Commission-					Reasons for the saving of ₹ 71.03 lakh have not been intimated (July 2025).
<i>O</i>	710.25	710.25	639.22	(-)71.03	
<i>S</i>	..				
<i>R</i>	..				
<b>05-Interest on Reserve Funds- 101-Interest on Depreciation Renewal Reserve Funds-</b>					
03-Depreciation Reserve Fund-(Government Press)-					Also, there was saving of ₹ 57.42 lakh and ₹ 62.35 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 67.88 lakh have not been intimated (July 2025).
<i>O</i>	295.14	295.15	227.27	(-)67.88	
<i>S</i>	..				
<i>R</i>	0.01				

(xi) Instances where the entire charged appropriation remained unutilized are given below:-

## Grant No. 8- contd.

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2049-Interest Payments-03- Interest on Small Savings, Provident Funds etc. -104- Interest on State Provident Funds-</b>				
03-Interest on All India Service Provident Fund-				Augmentation of provision by ₹ 11.27 lakh through re-appropriation in March 2025 was due to actual interest credited to funds.  Last year also the entire charged appropriation remained un-utilized.  Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2025).
<i>O</i>	306.04			
<i>S</i>	..	317.31	.. (-)317.31	
<i>R</i>	11.27			
<b>05-Interest on Reserve Funds- 101-Interest on Depreciation Renewal Reserve Funds-</b>				
02-Depreciation Reserve Fund- (Motor Transport)-				Reduction in provision by ₹ 1.59 lakh through re-appropriation in March 2025 was due to actual interest debited to funds.  Last year also the entire charged appropriation remained un-utilized.  Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2025).
<i>O</i>	1,129.10			
<i>S</i>	..	1,127.51	.. (-)1,127.51	
<i>R</i>	(-)1.59			

(xii) Excess was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2049-Interest Payments-01- Interest on Internal Debt -101- Interest on Market Loans-</b>				

## Grant No. 8- contd.

01-Interest on Market Loans -		17,47,041.05	18,76,200.00	+1,29,158.95	Reduction in provision by ₹ 69,990.95 lakh through re-appropriation in March 2025 was due to actual interest debited to funds. Last year also there was excess of ₹ 8,520.15 lakh. Reasons for the excess of ₹ 1,29,158.95 lakh have not been intimated (July 2025).
<i>O</i>	18,17,032.00				
<i>S</i>	..				
<i>R</i>	(-)69,990.95				
<b>131-Interest on Special Drawing Facility on 91 days Deposits-</b>					
01-Interest on Internal Debt-		14,600.00	14,892.56	+292.56	Originally, there was no budget provision. Token grant was provided through supplementary budget and funds were augmented by ₹ 14,599.99 lakh through re-appropriation in March 2025 was due to more payment of actual interest. Reasons for the excess of ₹ 292.56 lakh have not been intimated (July 2025).
<i>O</i>	..				
<i>S</i>	0.01				
<i>R</i>	14,599.99				
<b>200-Interest on Other Internal Debts-</b>					
03-Loans from the National Agricultural Credit (Long-term Operation) Fund of Reserve Bank of India-		13,496.76	13,322.31	(-)174.45	Augmentation of provision by ₹ 1,639.49 lakh through re-appropriation in March 2025 was due to additional amount required for payment of interest. Last year also there was saving of ₹ 251.22 lakh. Reasons for the saving of ₹ 174.45 lakh have not been intimated (July 2025).
<i>O</i>	11,857.27				
<i>S</i>	..				
<i>R</i>	1,639.49				

## Grant No. 8- contd.

23-Loan from SIDBI under SCDF Scheme-					Originally, there was no budget allocated. Token grant was provided through supplementary budget and funds were augmented by ₹ 258.38 lakh through re-appropriation in March 2025 was due to additional amount required for payment of interest.  Reasons for the saving of ₹ 55.86 lakh have not been intimated (July 2025).
<i>O</i>	..	258.39	202.53	(-)55.86	
<i>S</i>	0.01				
<i>R</i>	258.38				
24-Interest from NHB under UIDF-					Originally, there was no budget allocated. Token grant was provided through supplementary budget and funds were augmented by ₹ 150.77 lakh through re-appropriation in March 2025 was due to additional amount required for payment of interest.  Reasons for the saving of ₹ 26.45 lakh have not been intimated (July 2025).
<i>O</i>	..	150.78	124.33	(-)26.45	
<i>S</i>	0.01				
<i>R</i>	150.77				
<b>305-Management of Debt-</b>					
02-Expenditure relating to the Issue of New Loans-					Reduction in provision by ₹ 180.00 lakh through re-appropriation in March 2025 was due to less raising of market loans.  Reasons for the excess of ₹ 2,875.99 lakh have not been intimated (July 2025).
<i>O</i>	800.00	620.00	3,495.99	+2,875.99	
<i>S</i>	..				
<i>R</i>	(-)180.00				
<b>03-Interest on Small Savings, Provident Funds etc.- 104-Interest on State Provident Funds-</b>					
01-Interest on General Provident Fund-					Augmentation of provision by ₹ 29,358.41 lakh through reappropriation in March 2025 was due to actual interest credited to funds.
<i>O</i>	1,06,396.57	1,41,171.21	1,49,016.26	+7,845.05	
<i>S</i>	5,416.23				
<i>R</i>	29,358.41				

## Grant No. 8- contd.

				Reasons for the excess of ₹ 7,845.05 lakh have not been intimated (July 2025).	
02-Interest on Contributory Provident Fund-				Augmentation of provision by ₹ 41.78 lakh through re-appropriation in March 2025 was due to actual interest credited to funds.	
<i>O</i>	2,020.85	2,062.63	2,108.69		+46.06
<i>S</i>	..				
<i>R</i>	41.78				
				Reasons for the excess of ₹ 46.06 lakh have not been intimated (July 2025).	
<b>108-Interest on Insurance and Pension Fund-</b>					
01-Interest on Punjab Government Employees Group Insurance Scheme-				Augmentation of provision by ₹ 63.23 lakh through re-appropriation in March 2025 was due to actual interest credited to funds.	
<i>O</i>	4,974.96	5,038.19	5,038.19		..
<i>S</i>	..				
<i>R</i>	63.23				
<b>04-Interest on Loans and Advances from Central Government- 101-Interest on Loans for State/Union Territory Plan Schemes-</b>					
01-Interest on Block Loans-				Augmentation of provision by ₹ 204.05 lakh through re-appropriation in March 2025 was due to additional amount required for payment of interest. Last year also there was excess of ₹ 24,082.81 lakh. Reasons for the excess of ₹ 249.43 lakh have not been intimated (July 2025).	
<i>O</i>	24,705.95	24,910.00	25,159.43		+249.43
<i>S</i>	..				
<i>R</i>	204.05				
<b>103-Interest on Loans for Centrally Sponsored Plan Schemes-</b>					
07-Flood Control and Anti-sea Erosion Projects-				Reasons for the excess of ₹ 71.03 lakh have not been intimated (July 2025).	
<i>O</i>	13.45	13.45	84.48		+71.03
<i>S</i>	..				
<i>R</i>	..				

## Grant No. 8- contd.

<b>05-Interest on Reserve Funds-</b>					
<b>105-Interest on General and Other Reserve Funds-</b>					
01-Interest on General and Other Reserve Funds (Natural Calamity Fund)-		93,500.00	91,904.38	(-)1,595.62	Augmentation of provision by ₹ 18,500.04 lakh through reappropriation in March 2025 was due to more payment of actual interest. Reasons for the saving of ₹ 1,595.62 lakh have not been intimated (July 2025).
<i>O</i>	74,999.96				
<i>S</i>	..				
<i>R</i>	18,500.04				
03-Interest on General Reserve Fund(SDMF)-		5,600.00	5,271.38	(-)328.62	Originally, there was no budget allocated. Token grant was provided through supplementary budget and funds were augmented by ₹ 5,599.99 lakh through reappropriation in March 2025 was due to more payment of actual interest. Reasons for the saving of ₹ 328.62 lakh have not been intimated (July 2025).
<i>O</i>	..				
<i>S</i>	0.01				
<i>R</i>	5,599.99				
<b>60-Interest on Other Obligations-</b>					
<b>701-Miscellaneous-</b>					
10-Interest on Delayed Payment of 15th Finance Commission Grant-		161.58	161.57	(-)0.01	Augmentation of provision by ₹ 161.57 lakh through reappropriation in March 2025 was due to more payment of actual interest.
02-Panchayati Raj Institutions-					
<i>O</i>	0.01				
<i>R</i>	161.57				

(xiii) Instances where the expenditure was incurred without charged appropriation of funds are given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2049-Interest Payments-03-Interest on Small Savings, Provident Funds etc -104-Interest on State Provident Funds-</b>				

## Grant No. 8- contd.

04-Interest on Indian Civil Services Provident Fund-					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	349.82	+349.82	
R	..				

**Capital:**

(xiv) There was an overall saving of ₹ 1,759.65 lakh in the voted grant but no amount was surrendered by the department during the year.

(xv) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>7610-Loans to Government Servants etc.-00 -800-Other Advances-</b>					
01-Festival Advance-					
O	2,000.00			Last year also there was saving of ₹ 568.89 lakh. Reasons for the saving of ₹ 796.88 lakh have not been intimated (July 2025).	
S	..	2,000.00	1,203.12		(-)796.88
R	..				
11-Wheat Advance-					
O	2,000.00			Reduction in provision by ₹ 199.78 lakh through re-appropriation in March 2025 was due to decrease in number of beneficiaries of loans and advances. Last year also there was saving of ₹ 972.55 lakh. Reasons for the saving of ₹ 744.75 lakh have not been intimated (July 2025).	
S	..	1,800.02	1,055.27		(-)744.75
R	(-)199.98				

## Grant No. 8- contd.

**Charged:**

- (xvi) There was an overall saving of ₹ 4,60,173.43 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (xvii) Saving in the charged appropriation [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned under note (xix) and (xx) respectively below] was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6003-Internal Debt of the State Government-00- 101-Market Loans-</b>				
03-Market Loans Bearing Interest from Nov. 2011 53-8.05 Percent Punjab State Development Loans 2025-				Reasons for the saving of ₹ 40,000.00 lakh have not been intimated (July 2025).
O	80,000.00			
S	0.01	40,000.00	(-)40,000.00	
R	(-)0.01			
<b>112-Special Drawing Facility on 91 Days Deposits-</b>				
01-Special Drawing Facility on 91 Days Deposits-				Reduction in provision by ₹ 6,00,000.00 lakh through re-appropriation in March 2025 was due to less requirement of loan against the scheme. Reasons for the saving of ₹ 8,80,107.00 lakh have not been intimated (July 2025).
O	48,00,000.00			
S	..	42,00,000.00	(-)8,80,107.00	
R	(-)6,00,000.00			
<b>6004-Loans and Advances from the Central Government-02- Loans for State/Union Territory Plan Scheme- 101-Block Loans-</b>				
01-Bloak Loans-				Reduction in provision by ₹ 42,566.13 through re-appropriation in March 2025 was due to less receipt of bills of lump sum provision.
O	45,000.00			
S	..	2,433.87	2,433.87	
R	(-)42,566.13			

## Grant No. 8- contd.

<b>105-State Plan Loans Consolidated in terms of Recommendations of the 12th Finance Commission-</b>					
01-State Plan Loans Consolidated in terms of Recommendations of the 12th Finance Commission-					Reduction in provision by ₹ 2,433.87 lakh through re-appropriation in March 2025 was due to less receipt of bills of lump sum provision.
<i>O</i>	11,903.83	9,469.96	9,469.95	(-)0.01	
<i>S</i>	..				
<i>R</i>	(-)2,433.87				
<b>09-Other Loans for States/Union Territory with Legislature Schemes -101-Block Loans-</b>					
01-Block Loans-					Originally, there was no budget provision. Token grant was provided through supplementary appropriation and funds were augmented by ₹ 44,999.99 lakh through re-appropriation in March 2025 due to clearance of pending bills of lumpsum provisions. Reasons for the saving of ₹ 7,583.62 lakh have not been intimated (July 2025).
<i>O</i>	..	45,000.00	52,583.62	(-)7,583.62	
<i>S</i>	0.01				
<i>R</i>	44,999.99				

(xviii) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6003-Internal Debt of the State Government-00- 108-Loans From National Cooperative Development Corporation-</b>				
01-Loans From National Cooperative Development Corporation-				Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2025).
<i>O</i>	695.85	695.85	..	
<i>S</i>	..			
<i>R</i>	..			

(xix) Excess was mainly under the following heads:-

## Grant No. 8- contd.

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6003-Internal Debt of the State Government-00- 107-Loans From the State Bank of India and Other Banks-</b>				
01-Loans From State Bank of India- 01-Loan to Clear Legacy Amount of Cash Credit Limit in Respect of Pungrain-				Originally, there was no budget provision. Token grant was provided through supplementary appropriation and funds were augmented by ₹ 1,68,247.99 lakh through re appropriation in March 2025 due to increase in number of beneficiaries of loans and advances.  Reasons for the excess of ₹ 194.25 lakh have not been intimated (July 2025).
O	..			
S	0.01	1,68,248.00	1,68,442.25	
R	1,68,247.99		+194.25	
<b>110-Ways and Means Advances From the Reserve Bank of India-</b>				
01-Loans and Advances From Reserve Bank of India- 01-Ways and Means Advances-				Augmentation of provision by ₹ 3,75,000.10 lakh through re-appropriation in March 2025 was due to clearance of pending bills of lump sum provision. Last year also there was excess of ₹ 3,39,823.00 lakh.  Reasons for the excess of ₹ 70,924.00 lakh have not been intimated (July 2025).
O	7,00,000.00			
S	14,24,999.90	25,00,000.00	25,70,924.00	
R	3,75,000.10		+70,924.00	

(xx) An instance where the expenditure was incurred without charged appropriation of funds is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6003-Internal Debt of the State Government-00- 101-Market Loans-</b>				

---

**Grant No. 8- conclud.**


---

04-Market Loans Bearing Interest (From September, 2017) 38-8.05 Percent Punjab State Development Loan 2025-				Reasons for incurring expenditure without charged appropriation of funds have not been intimated (July 2025).
O	..			
S	..	..	40,000.00	+40,000.00
R	..			

- (xxi) The Government of Punjab constituted a Consolidated Sinking Fund vide order dated 20 December 2006 with the objective to redeem its outstanding liabilities commencing from financial year 2011-12. The State Government is to contribute @ 0.50 per cent of the outstanding liabilities at the end of the previous financial year. Contribution to this Fund out of borrowings from the Reserve Bank is not permissible.

This fund is credited by contributions from Revenue under the major head "2048- Appropriation for reduction or avoidance of debt". The State Government has made Nil contribution to the said fund during 2024-25. The balance at credit of this funds as on 31 March 2025 is shown below:-

	₹ in lakh
Consolidated Sinking Fund	9,25,507.54

For details please see Statements No. 15 and 22 of Finance Accounts 2024-25.

---

**Grant No. 9- Food, Civil Supplies and Consumer Affairs**


---

**Revenue:****Major Head:**

2408 - Food, Storage and Warehousing

3456 - Civil Supplies

3475 - Other General Economic Services

**Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	7,81,56,60	12,00,16,26	10,44,51,93	(-)1,55,64,33
Supplementary	4,18,59,66			

**Charged -**

Original	2	7,24	7,22	(-)2	..
Supplementary	7,22				

**Capital:****Major Head:**5475 - Capital Outlay on Other General  
Economic Services6408 - Loans for Food Storage and  
Warehousing**Voted -**

Original	2,90,20,20	2,90,20,20	1,47,42,41	(-)1,42,77,79	1,42,73,50
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 15,564.33 lakh in the voted grant, the supplementary grant of ₹ 41,859.66 lakh obtained in March 2025 proved excessive.
- (ii) Total saving in the voted grant was ₹ 15,564.33 lakh, however, ₹ 165.04 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

## Grant No. 9- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3456-Civil Supplies-00- 103- Consumer Subsidies-</b>				
04-Smart Ration Card Scheme-03-To implement Public Distribution System in the State -				Reduction in provision by ₹ 6,150.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for other charges.
O	7,500.00			
S	..	1,350.00	744.21	(-)605.79
R	(-)6,150.00			
				Also, there was saving of ₹ 4,661.41 lakh, ₹ 7,095.37 lakh and ₹ 2,157.91 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that saving of ₹ 605.79 lakh was due to funds required for arrangement of wheat for distribution to e-Shram registrants.
<b>190-Assistance to Public Sector and Other Undertakings-</b>				
01-State Food Commission-				Reduction in provision by ₹ 62.13 lakh through re-appropriation in March 2025 was due to less receipt of bills under (i) grant-in-aid general (salary) (₹ 44.63 lakh) and (ii) grant-in-aid general (non-salary) (₹ 17.50 lakh).
O	415.00			
S	..	352.87	345.22	(-)7.65
R	(-)62.13			
<b>789-Special Component Plan for Scheduled Castes-</b>				
02-Smart Ration Card Scheme-03-To implement Public Distribution System in the State -				Reduction in provision by ₹ 14,350.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for other charges.
O	17,500.00			
S	..	3,150.00	1,736.50	(-)1,413.50
R	(-)14,350.00			
				Also, there was saving of ₹ 1,916.52 lakh, ₹ 16,556.95 lakh and ₹ 5,044.49 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 1,413.50 lakh was due to funds required for arrangement of wheat for distribution to eShram registrants.

## Grant No. 9- contd.

04-Assistance under NFSA to Pungrain-					Department has intimated that the saving of ₹ 2,153.80 lakh was due to 100% state funds in proportion to funds received as centre share from DFPD Government of India were got released from state treasury accordingly.
01-For Margin Money and Intra-State Movement of Foodgrains -					
O	9,195.00	23,011.28	20,857.48	(-)2,153.80	
S	13,816.28				
R	..				

<b>3475-Other General Economic Services-00- 106- Regulation of Weights and Measures-</b>					
01-Administration of Weights and Measures Act-					Reduction in provision by ₹ 46.83 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 36.00 lakh) and (ii) cut imposed by the Finance Department on contingent articles ( ₹ 15.00 lakh), partly set off by excess due to clearance of pending bills of (i) rents, rates and taxes (₹ 4.30 lakh), (ii) telephone charges (₹ 1.25 lakh) and (iii) medical reimbursement (₹ 1.00 lakh) . Also, there was saving of ₹ 42.80 lakh and ₹ 68.12 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 26.40 lakh have not been intimated (July 2025).
O	649.29	602.46	576.06	(-)26.40	
S	..				
R	(-)46.83				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3456-Civil Supplies-00- 102- Civil Supplies Scheme-</b>				
05-SMART-PDS-02-IT/Cloud Services for PDS Operations -				Augmentation of provision by ₹ 131.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	10.00	141.00	..	
S	..			
R	131.00			

## Grant No. 9- contd.

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2408-Food, Storage and Warehousing-01-Food-789-Special Component Plan for Scheduled Castes-</b>				
02-Prime Minister Formalization of Micro Food Processing Enterprises-01-Incubation Centre -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to less number of beneficiaries of subsidies.
O	12.04			
S	..	..	..	
R	(-)12.04			
02-Prime Minister Formalization of Micro Food Processing Enterprises-03-Hand-holding Support -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to hiring of less number of professionals for professional services.
O	8.30			
S	..	..	..	
R	(-)8.30			
<b>3456-Civil Supplies-00- 800- Other Expenditure-</b>				
17-Strengthening the Infrastructure of Consumer Fora-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by Finance Department on contingent articles.
O	405.00			
S	..	..	..	
R	(-)405.00			

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2408-Food, Storage and Warehousing-01-Food -103-Food Processing-</b>				

## Grant No. 9- contd.

02-Prime Minister Formalization of Micro Food Processing Enterprises- 03-Hand-holding Support-					Augmentation of provision by ₹ 66.17 lakh through re-appropriation in March 2025 was due to release of additional funds from the Government of India for professional services.
O	91.70	157.87	157.87	..	
S	..				
R	66.17				
02-Prime Minister Formalization of Micro Food Processing Enterprises- 99-No detailed head-					Augmentation of provision by ₹ 3,364.96 lakh through re-appropriation in March 2025 was due to release of additional funds from the Government of India for subsidies. Also, there was saving of ₹ 79.00 lakh and ₹ 1,044.95 lakh during 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 38.39 lakh was due to use of allocated budget under SNA Sparsh Module.
O	1,600.17	10,224.91	10,186.52	(-)38.39	
S	5,259.78				
R	3,364.96				
<b>789-Special Component Plan for Scheduled Castes-</b>					
02-Prime Minister Formalization of Micro Food Processing Enterprises- 99-No detailed head-					Augmentation of provision by ₹ 989.24 lakh through re-appropriation in March 2025 was due to release of additional funds from the Government of India for subsidies.
O	144.83	1,975.09	1,975.06	(-)0.03	
S	841.02				
R	989.24				
<b>3456-Civil Supplies-00- 190- Assistance to Public Sector and Other Undertakings-</b>					
04-Assistance to Punjab Agro- 01-Repayment of Loans of Various Banks-					Augmentation of provision by ₹ 7,018.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	7,018.00	14,036.00	14,036.00	..	
S	..				
R	7,018.00				

## Grant No. 9- contd.

06-Assistance to PUNGRAIN-01-Off Budget Borrowing - Reimbursement of Advance Payment -					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 8,478.72 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Department has intimated that saving of ₹ 8,000.00 lakh was due to non-clearance of bill from treasury office.
O	..	24,500.00	16,500.00	(-)8,000.00	
S	16,021.28				
R	8,478.72				
07-Special Assistance to PUNSUP for Capital Investment to Upgrade/Reconstruction of Godowns-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 599.99 lakh through re-appropriation in March 2025 due to post budget decision of Government to provide more funds under grants-in-aid for creation of capital assets.
O	..	600.00	600.00	..	
S	0.01				
R	599.99				
<b>3475-Other General Economic Services-00 -106-Regulation of Weights and Measures-</b>					
98-Computerization in the State-05-Manpower -					Augmentation of provision by ₹ 65.57 lakh through re-appropriation in March 2025 was due to hiring of more professionals for professional services.
O	1.00	66.57	65.28	(-)1.29	
S	..				
R	65.57				
98-Computerization in the State-07-Development of Hosting Website-					Augmentation of provision by ₹ 74.12 lakh through re-appropriation in March 2025 was due to hiring of more professionals for professional services. Reasons for the saving of ₹ 16.34 lakh have not been intimated (July 2025).
O	12.00	86.12	69.78	(-)16.34	
S	..				
R	74.12				

**Capital:**

- (vii) Total saving in the voted grant was ₹ 14,277.79 lakh, however, ₹ 14,273.50 lakh were anticipated as saving and surrendered in March 2025.
- (viii) Saving in the voted grant was mainly under the following head:-

---

**Grant No. 9- conclud.**


---

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>6408-Loans for Food Storage and Warehousing-01-Food-190-Loans to Public Sector and Other Undertakings-</b>				
03- Loan to Procurement Agencies against Liability of Atta Dal Scheme-01-Punjab State Civil Supplies Corporation (PUNSUP) -				Reduction in provision by ₹ 14,274.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for loans and advances.
O	20,000.00			
S	..	5,726.00	..	
R	(-)14,274.00			

---

**Grant No. 10- General Administration**


---

**Revenue:****Major Head:**

- 2012 - President, Vice-President  
/Governor, Administrator of  
Union Territories
- 2013 - Council of Ministers
- 2052 - Secretariat - General Services
- 2070 - Other Administrative Services
- 2075 - Miscellaneous General Services
- 2235 - Social Security and Welfare
- 2251 - Secretariat - Social Services
- 3451 - Secretariat - Economic Services

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	2,93,60,95	2,99,02,92	2,82,78,26	(-)16,24,66	..
Supplementary	5,41,97				

**Charged -**

Original	15,25,97	15,86,47	15,05,61	(-)80,86	..
Supplementary	60,50				

**Capital:****Major Head:**

- 4070 - Capital Outlay on Other  
Administrative Services

**Voted -**

Original	..	57,21,79	39,81,57	(-)17,40,22	..
Supplementary	57,21,79				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 1,624.66 lakh in the voted grant, the supplementary grant of ₹ 541.97 lakh obtained in March 2025 proved unnecessary.

---

**Grant No. 10- contd.**


---

- (ii) There was an overall saving of ₹ 1,624.66 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iv) below] was mainly under following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2013-Council of Ministers-00 -104-Entertainment and Hospitality Expenses-</b>				
01-Entertainment and Hospitality Expenses-				Reduction in provision by ₹ 25.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of hospitality and entertainment. Last year also there was saving of ₹ 41.93 lakh. Reasons for saving of ₹ 22.56 lakh have not been intimated (July 2025).
O	160.00	135.00	112.44	
S	..			
R	(-)25.00			
<b>108-Tour Expenses-</b>				
01-Tour Expenses-				Reduction in provision by ₹ 30.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of domestic travel expenses. Reasons for saving of ₹ 32.47 lakh have not been intimated (July 2025).
O	100.00	70.00	37.53	
S	..			
R	(-)30.00			
<b>2070-Other Administrative Services-00 - Head-115- Guest Houses, Government Hostels etc.-</b>				
03-Circuit Houses Jalandhar, Amritsar, Patiala and Shimla-				Augmentation of provision by ₹ 1.50 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) contingent articles (₹ 4.00 lakh) and (ii) medical reimbursement (₹ 3.00 lakh), partly set off by saving due to less receipt of bills of electricity charges (₹ 5.00 lakh). Reasons for saving of ₹ 69.94 lakh have not been intimated (July 2025).
O	495.77	497.27	427.33	
S	..			
R	1.50			

## Grant No. 10- contd.

<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 107-Swatantrata Sainik Samman Pension Scheme-</b>					
01-Pension and Other Benefits to the Freedom Fighters and their Wards-					Reduction in provision by ₹ 81.12 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges. Last year also there was saving of ₹ 144.19 lakh. Reasons for the saving of ₹ 213.40 lakh have not been intimated (July 2025).
O	919.50	838.38	624.98	(-)213.40	
S	..				
R	(-)81.12				
<b>2251-Secretariat - Social Services-00 -090-Secretariat-</b>					
01-Secretariat-					Reduction in provision by ₹ 87.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of professional services. Last year also there was saving of ₹ 212.43 lakh. Reasons for the saving of ₹ 577.94 lakh have not been intimated (July 2025).
O	5,797.36	5,710.36	5,132.42	(-)577.94	
S	..				
R	(-)87.00				
<b>3451-Secretariat - Economic Services-00 -090-Secretariat-</b>					
01-Secretariat Economic Services-					Augmentation of provision by ₹ 21.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of medical reimbursement. Last year also there was saving of ₹ 169.68 lakh. Reasons for the saving of ₹ 157.36 lakh have not been intimated (July 2025).
O	826.72	847.72	690.36	(-)157.36	
S	..				
R	21.00				

(iv) Excess was mainly under the following head:-

## Grant No. 10- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2052-Secretariat - General Services-00 -090-Secretariat-</b>				
98-Computerization in the State- 01-Purchase of Computer related Hardware -				Augmentation of provision by ₹ 51.13 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles.
O	5.00			
S	72.87	129.00	129.00	
R	51.13		..	
<b>091-Attached Offices-</b>				
01-Punjab Bhawan New Delhi-				Augmentation of provision by ₹ 202.97 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) professional services (₹ 88.00 lakh), (ii) electricity charges( ₹ 50.00 lakh), (iii) hiring of vehicles for office use (₹ 21.47 lakh) (iv) supplies and materials (₹ 20.00 lakh), (v) minor works (₹ 10.00 lakh), (vi) water charges (₹ 9.00 lakh), (vii) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh), (viii) hospitality and entertainment (₹ 1.50 lakh) and (ix) telephones charges (₹ 1.00 lakh), partly set off by saving due to less receipt of bills of domestic travel expenses (₹ 1.00 lakh). Reasons for the saving of ₹ 132.11 have not been intimated (July 2025).
O	1,921.24			
S	..	2,123.21	1,991.09	
R	202.97		(-)132.11	

**Charged:**

- (v) In view of the saving of ₹ 80.86 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 60.50 lakh obtained in March 2025 proved excessive.
- (vi) There was an overall saving of ₹ 80.86 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (vii) Saving in the charged appropriation was mainly under the following heads:-

---

**Grant No. 10- conclud.**


---

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2012-President, Vice-President/Governor, Administrator of Union Territories-03-Governor/Administrator of Union Territories -103-Household Establishment-</b>				
01-Household Establishment-				Reasons for the saving of ₹ 50.24 lakh have not been intimated (July 2025).
<i>O</i>	442.40			
<i>S</i>	8.00	450.40	400.16	
<i>R</i>	..		(-)50.24	

**Capital:**

(viii) There was an overall saving of ₹ 1,740.22 lakh in the voted grant but no amount was surrendered by the department during the year.

(ix) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00 -800-Other Expenditure-</b>				
38-Purchase of 167 Flats in Purab Premium Apartments for use as Government Accommodation-				Reasons for the saving of ₹ 1,733.37 lakh have not been intimated (July 2025).
<i>O</i>	..			
<i>S</i>	5,618.79	5,618.79	3,885.42	
<i>R</i>	..		(-)1,733.37	

---

**Grant No. 11- Health and Family Welfare**


---

**Revenue:****Major Head:**

- 2210 - Medical and Public Health  
 2211 - Family Welfare  
 2235 - Social Security and Welfare

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	50,49,62,28	51,27,15,61	46,39,26,31	(-)4,87,89,30	..
Supplementary	77,53,33				

**Charged -**

Original	46,65	55,56	49,36	(-)6,20	..
Supplementary	8,91				

**Capital:****Major Head:**

- 4210 - Capital Outlay on Medical and  
 Public Health

**Voted -**

Original	2,14,19,00	2,14,19,01	35,34,13	(-)1,78,84,88	..
Supplementary	1				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 48,789.30 lakh in the voted grant, the supplementary grant of ₹ 7,753.33 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) There was an overall saving of ₹ 48,789.30 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned under note (v) and (vi) respectively below] was mainly under the following heads:-

## Grant No. 11- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2210-Medical and Public Health-01-Urban Health Services - Allopathy- 001-Direction and Administration-</b>					
02-District Administration-					Reduction in provision by ₹ 30.11 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) hospitality and entertainment (₹ 270.00 lakh), (ii) conferences, seminars, workshops, tours etc (₹ 86.08 lakh), (iii) electricity charges (₹ 5.00 lakh), (iv) contingent articles (₹ 3.00 lakh), (v) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh), (vi) repair and maintenance of staff cars (₹ 1.00 lakh) and (vii) petrol, oil and lubricants of transport vehicles (₹ 1.00 lakh), partly set off by excess due to (i) payment of arrears of salaries to the Government employees (₹ 267.02 lakh), clearance of pending bills of (ii) hiring of transport vehicles (₹ 50.00 lakh), (iii) medical reimbursement (₹ 10.00 lakh), (iv) domestic travel expenses (₹ 9.00 lakh), (v) professional services (₹ 1.85 lakh) and (vi) other charges (₹ 1.50 lakh). Reasons for the saving of ₹ 907.21 lakh have not been intimated (July 2025).
O	8,323.50	8,293.39	7,386.18	(-)907.21	
S	..				
R	(-)30.11				
29-Rural Family Welfare Services-					
O	869.64	878.95	744.68	(-)134.27	Augmentation of provision by ₹ 9.31 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of medical re-imburement (₹ 10.00 lakh). Last year also there was saving of ₹ 122.52 lakh. Reasons for the saving of ₹ 134.27 lakh have not been intimated (July 2025).
S	..				
R	9.31				

## Grant No. 11- contd.

30-Postpartum Programme-					Reduction in provision by ₹ 5.54 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of medical reimbursement (₹ 5.00 lakh). Last year also there was saving of ₹ 189.01 lakh. Reasons for the saving of ₹ 292.12 lakh have not been intimated (July 2025).
O	1,702.20	1,696.66	1,404.54	(-)292.12	
S	..				
R	(-)5.54				
<b>110-Hospital and Dispensaries-</b>					
56-National Rural Health Mission-					Last year also there was saving of ₹ 32,584.24 lakh. Reasons for the saving of ₹ 7,623.64 lakh have not been intimated (July 2025).
O	65,394.64	65,394.64	57,771.00	(-)7,623.64	
S	..				
R	..				
<b>190-Assistance to Public Sector and Other Undertakings-</b>					
01-Assistance to Punjab Health System Corporation-04-Sarbat Sehat Bima Yojana-					Augmentation of provision by ₹ 1,701.28 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 18,609.78 lakh have not been intimated (July 2025).
O	37,634.00	39,335.28	20,725.50	(-)18,609.78	
S	..				
R	1,701.28				
01-Assistance to Punjab Health System Corporation-05-Setting up of Trauma Care Centre on National Highways in Punjab State-					Reduction in provision by ₹ 330.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 325.00 lakh) and (ii) grants-in-aid general (salary) (₹ 5.00 lakh). Reasons for the saving of ₹ 163.33 lakh have not been intimated (July 2025).
O	500.00	170.00	6.67	(-)163.33	
S	..				
R	(-)330.00				
01-Assistance to Punjab Health System Corporation-06-Assistance to Punjab Health System Corporation-					Reduction in provision by ₹ 4,260.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 4,130.00 lakh) and (ii) grants-in-aid general (salary) (₹ 130.00 lakh). Also, there was saving of ₹ 23,800.00 lakh, ₹ 3,791.00 lakh and ₹ 373.67 lakh during 2021-22, 2022-23 and 2023-24 respectively.
O	16,867.00	12,607.00	11,215.23	(-)1,391.77	
S	..				
R	(-)4,260.00				

## Grant No. 11- contd.

				Reasons for the saving of ₹ 1,391.77 lakh have not been intimated (July 2025).	
01-Assistance to Punjab Health System Corporation-07-Farishtey-		100.00	100.00	..	Reduction in provision by ₹ 1,900.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,000.00				
S	..				
R	(-)1,900.00				
02-Assistance to National Health Mission-03-Ayushman Bharat Health Infrastructure Mission-		8,791.61	1,040.44	(-)7,751.17	Reduction in provision by ₹ 1,518.55 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 7,751.17 lakh have not been intimated (July 2025).
O	10,310.16				
S	..				
R	(-)1,518.55				
<b>199-Assistance to Other Non-Government Institutions-</b>					
01-Assistance to Punjab Red Cross Society-		285.00	153.75	(-)131.25	Reasons for the saving of ₹ 131.25 lakh have not been intimated (July 2025).
O	285.00				
S	..				
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
06-National Rural Health Mission-		30,773.94	25,595.00	(-)5,178.94	Also, there was saving of ₹ 7,460.56 lakh, ₹ 4,093.00 lakh and ₹ 15,348.36 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 5,178.94 lakh have not been intimated (July 2025).
O	30,773.94				
S	..				
R	..				
26-Assistance to National Health Mission-01-Ayushman Bharat Health Infrastructure Mission-		4,139.84	446.19	(-)3,693.65	Reduction in provision by ₹ 712.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 3,693.65 lakh have not been intimated (July 2025).
O	4,851.84				
S	..				
R	(-)712.00				
<b>02-Urban Health Services - Other Systems of Medicine-101-Ayurveda-</b>					

## Grant No. 11- contd.

Grant No. 11- contd.					
43-Grants-in-Aid to State Health Society AYUSH-					Reduction in provision by ₹ 1,441.83 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 1,465.70 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 23.87 lakh). Last year also there was saving of ₹ 1,083.53 lakh. Reasons for the saving of ₹ 2,182.10 lakh have not been intimated (July 2025).
O	4,304.58	2,862.75	680.65	(-)2,182.10	
S	..				
R	(-)1,441.83				
<b>102-Homeopathy-</b>					
02-Urban Hospitals and Dispensaries-					Also, there was saving of ₹ 124.47 lakh, ₹ 222.71 lakh and ₹ 137.04 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 112.28 lakh have not been intimated (July 2025).
O	913.98	914.82	802.54	(-)112.28	
S	..				
R	0.84				
<b>03-Rural Health Services - Allopathy- 102-Subsidiary Health Centres-</b>					
01-Subsidiary Health Centres-					Reduction in provision by ₹ 787.45 lakh through re-appropriation in March 2025 was mainly due to (i) posts remaining vacant (₹ 747.35 lakh) and (ii) less receipt of bills of electricity charges (₹ 40.00 lakh). Also, there was saving of ₹ 2,212.50 lakh, ₹ 1,083.48 lakh and ₹ 1,795.44 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 796.83 lakh have not been intimated (July 2025).
O	8,598.30	7,810.85	7,014.02	(-)796.83	
S	..				
R	(-)787.45				
<b>04-Rural Health Services - Other Systems of Medicines- 102-Homeopathy-</b>					
01-Rural Dispensaries-					Reasons for the saving of ₹ 74.95 lakh have not been intimated (July 2025).
O	416.42	416.26	341.31	(-)74.95	
S	..				
R	(-)0.16				
<b>06-Public Health- 003- Training-</b>					

## Grant No. 11- contd.

01-Training of Para Health Staff-					
O	1,235.10	1,353.78	1,061.11	(-)292.67	Augmentation of provision by ₹ 118.68 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) scholarships/ stipends (₹ 90.00 lakh) and (ii) rents, rates and taxes (₹ 30.48 lakh), partly set off by saving mainly due to less receipt of bills of medical reimbursement (₹ 1.00 lakh). Also, there was saving of ₹ 126.98 lakh, ₹ 238.44 lakh and ₹ 398.39 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 292.67 lakh have not been intimated (July 2025).
S	..				
R	118.68				
<b>107-Public Health Laboratories-</b>					
04-State Food and Drug Testing Laboratories- 01-Food Testing Labs-					Reduction in provision by ₹ 43.54 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) supplies and materials (₹ 25.00 lakh), (ii) electricity charges (₹ 15.00 lakh) and (iii) medical reimbursement (₹ 2.00 lakh). Reasons for the saving of ₹ 107.40 lakh have not been intimated (July 2025).
O	548.80	505.26	397.86	(-)107.40	
S	..				
R	(-)43.54				
04-State Food and Drug Testing Laboratories- 02-Drug Testing Labs-					Reduction in provision by ₹ 41.52 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) supplies and materials (₹ 20.00 lakh), (ii) electricity charges (₹ 9.00 lakh), (iii) contingent articles (₹ 2.00 lakh), (iv) medical reimbursement (₹ 1.50 lakh) and (v) cut imposed by the Finance Department on other contractual services (₹ 6.99 lakh). Reasons for the saving of ₹ 147.36 lakh have not been intimated (July 2025).
O	401.90	360.38	213.02	(-)147.36	
S	..				
R	(-)41.52				
<b>80-General- 004-Health Statistics and Evaluation-</b>					
01-Health Statistics-					Augmentation of provision by ₹ 4.10 lakh through re-appropriation in March 2025 was due to payment of arrears of salaries to the Government employees (₹ 8.10 lakh), partly set off by saving due to less
O	696.27	700.37	623.80	(-)76.57	
S	..				
R	4.10				

## Grant No. 11- contd.

				receipt of bills of medical re-imburement (₹ 4.00 lakh). Reasons for the saving of ₹ 76.57 lakh have not been intimated (July 2025).	
<b>2211-Family Welfare-00-101-Rural Family Welfare Services-</b>					
01-Rural Family Welfare Services-					Reduction in provision by ₹ 58.88 lakh through re-appropriation in March 2025 was due to posts remaining vacant. Last year also there was saving of ₹ 1,548.66 lakh. Reasons for the saving of ₹ 2,269.21 lakh have not been intimated (July 2025).
O	14,822.37	14,763.49	12,494.28	(-)2,269.21	
S	..				
R	(-)58.88				
<b>102-Urban Family Welfare Services-</b>					
01-Urban Family Welfare Services-					Reasons for the saving of ₹ 45.01 lakh have not been intimated (July 2025).
O	319.40	319.40	274.39	(-)45.01	
S	..				
R	..				
02-Revamping of Organisation of Services-					Augmentation of provision by ₹ 2.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of medical reimbursement. Last year also there was saving of ₹ 141.29 lakh. Reasons for the saving of ₹ 170.88 lakh have not been intimated (July 2025).
O	871.25	873.25	702.37	(-)170.88	
S	..				
R	2.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
06-Rural Family Welfare Services-					Augmentation of provision by ₹ 1.05 lakh through re-appropriation in March 2025 was due to clearance of pending bills of medical reimbursement. Last year also there was saving of ₹ 545.42 lakh. Reasons for the saving of ₹ 891.72 lakh have not been intimated (July 2025).
O	4,730.00	4,731.05	3,839.33	(-)891.72	
S	..				
R	1.05				

## Grant No. 11- contd.

08-Revamping of Organisational Services of Delivery System-					Last year also there was saving of ₹ 44.29 lakh. Reasons for the saving of ₹ 82.96 lakh have not been intimated (July 2025).
O	317.00	317.00	234.04	(-)82.96	
S	..				
R	..				

<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-</b>					
03-Reimbursement of Medical Charges to Punjab Government Pensioners-					Last year also there was saving of ₹ 1,000.29 lakh. Reasons for the saving of ₹ 4,471.31 lakh have not been intimated (July 2025).
O	22,595.20	27,143.99	22,672.68	(-)4,471.31	
S	4,548.79				
R	..				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2210-Medical and Public Health-02-Urban Health Services - Other Systems of Medicine- 102-Homeopathy-</b>				
08-Strengthening of Existing Government Homeopathic Dispensaries (Prime Minister Gramin Yojana)-				Reduction in provision by ₹ 45.22 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	45.90	0.68	..	
S	..			
R	(-)45.22			
<b>789-Special Component Plan for Scheduled Castes-</b>				
01-Strengthening of Existing Government Homeopathic Dispensaries-				Reduction in provision by ₹ 21.28 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	21.60	0.32	..	
S	..			
R	(-)21.28			

## Grant No. 11- contd.

<b>06-Public Health- 104-Drug Control-</b>					
09-Setting up of Food and Drug Authority-					Reduction in provision by ₹ 456.40 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 439.73 lakh) and (ii) grants-in-aid general (non-salary) (₹ 16.67 lakh). Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,142.00	685.60	..	(-)685.60	
S	..				
R	(-)456.40				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2210-Medical and Public Health-01-Urban Health Services - Allopathy- 001-Direction and Administration-</b>				
01-Direction-				Reduction in provision by ₹ 3,359.57 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) advertising and publicity (₹ 3,500.00 lakh), (ii) conferences, seminars, workshops, tours etc (₹ 8.00 lakh), (iii) hospitality and entertainment (₹ 6.00 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 5.00 lakh), (v) electricity charges (₹ 5.00 lakh) and (vi) hiring of transport vehicles (₹ 4.00 lakh), partly set off by excess due to (i) payment of arrears of salaries to the Government employees (₹ 138.20 lakh), clearance of pending bills of (ii) contingent articles (₹ 19.54 lakh), (iii) medical reimbursement (₹ 10.00 lakh) and (iv) repair and maintenance of staff cars (₹ 1.00 lakh). Reasons for the excess of ₹ 11,242.04 lakh have not been intimated (July 2025).
O	7,803.94	4,444.37	15,686.41	
S	..			
R	(-)3,359.57			

## Grant No. 11- contd.

49-Implementation of Emergency Medical response Services in the State-					Augmentation of provision by ₹ 340.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	4,556.00	4,896.00	4,896.00	..	
S	..				
R	340.00				
<b>102-Employees State Insurance Scheme-</b>					
02-Welfare of Insured Persons-					Augmentation of provision by ₹ 925.46 lakh through re-appropriation in March 2025 was due to clearance of pending bills of supplies and materials (₹ 995.46 lakh), partly set off by saving due to less receipt of bills of medical reimbursement (₹ 70.00 lakh). Last year also there was saving of ₹ 28.48 lakh. Reasons for the saving of ₹ 273.76 lakh have not been intimated (July 2025).
O	10,510.00	14,640.00	14,366.24	(-)273.76	
S	3,204.54				
R	925.46				
<b>110-Hospital and Dispensaries-</b>					
69-Operationalisation of Mohalla Clinics-					Augmentation of provision by ₹ 2,196.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other contractual services (₹ 2,600.00 lakh), partly set off by saving due to less receipt of bills of (i) electricity charges (₹ 300.00 lakh), (ii) water charges (₹ 4.00 lakh) and (iii) less hiring of professionals for professional services (₹ 100.00 lakh). Last year also there was saving of ₹ 981.18 lakh. Reasons for the saving of ₹ 47.22 lakh have not been intimated (July 2025).
O	19,905.00	22,101.00	22,053.78	(-)47.22	
S	..				
R	2,196.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
13-Implementation of Emergency Medical Response Services in the State-					Augmentation of provision by ₹ 160.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	2,144.00	2,304.00	2,304.00	..	
S	..				
R	160.00				

## Grant No. 11- contd.

24-Assistance to Punjab Health System Corporation-04-Sarbat Sehat Bima Yojana-					Augmentation of provision by ₹ 800.72 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	17,710.00	18,510.72	18,510.00	(-)0.72	
S	..				
R	800.72				
<b>02-Urban Health Services - Other Systems of Medicine-101-Ayurveda-</b>					
01-Direction-					Augmentation of provision by ₹ 134.28 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees (₹ 136.40 lakh) and (ii) clearance of pending bills of medical reimbursement (₹ 2.00 lakh), partly set off by saving mainly due to less hiring of professionals for professional services (₹ 2.00 lakh). Reasons for the saving of ₹ 81.25 lakh have not been intimated (July 2025).
O	1,305.06	1,439.34	1,358.09	(-)81.25	
S	..				
R	134.28				
<b>03-Rural Health Services - Allopathy- 104-Community Health Centres-</b>					
01-Community Health Centres-					Augmentation of provision by ₹ 2,018.12 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) supplies and materials (₹ 1,300.00 lakh), (ii) electricity charges (₹ 500.00 lakh), (iii) medical reimbursement (₹ 15.00 lakh) and (iv) payment of arrears of salaries to the Government employees (₹ 203.12 lakh). Last year also there was saving of ₹ 893.39 lakh. Reasons for the saving of ₹ 1,260.26 lakh have not been intimated (July 2025).
O	15,255.71	17,273.83	16,013.57	(-)1,260.26	
S	..				
R	2,018.12				
<b>06-Public Health- 102-Prevention of Food Adulteration-</b>					

## Grant No. 11- contd.

01-Food Inspectorate-					Augmentation of provision by ₹ 57.66 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees (₹ 88.00 lakh) and (ii) clearance of pending bills of medical reimbursement (₹ 2.00 lakh), partly set off by saving due to less receipt of bills of (i) hiring of vehicles for office use (₹ 26.39 lakh), (ii) supplies and materials (₹ 4.00 lakh).
O	480.77	538.43	535.74	(-)2.69	
S	..				
R	57.66				
<b>107-Public Health Laboratories-</b>					
04-State Food and Drug Testing Laboratories- 03-Ayurvedic Labs-					Reduction in provision by ₹ 1.65 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of contingent articles (₹ 1.50 lakh). Reasons for the excess of ₹ 49.05 lakh have not been intimated (July 2025).
O	21.11	19.46	68.51	+49.05	
S	..				
R	(-)1.65				
<b>80-General- 789-Special Component Plan for Scheduled Castes-</b>					
01-Creation of Cancer and Drug De-Addiction Treatment Infrastructure-					Augmentation of provision by ₹ 1,864.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	2,200.00	4,064.00	4,064.00	..	
S	..				
R	1,864.00				
<b>800-Other Expenditure-</b>					
06-Punjab State Cancer and Drug Addiction Treatment Infrastructure-					Augmentation of provision by ₹ 3,836.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 464.00 lakh have not been intimated (July 2025).
O	4,800.00	8,636.00	8,172.00	(-)464.00	
S	..				
R	3,836.00				

(vi) Instances where the expenditure was incurred without provision of funds are given below:-

## Grant No. 11- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2210-Medical and Public Health-01-Urban Health Services - Allopathy- 190-Assistance to Public Sector and Other Undertakings-</b>				
01-Assistance to Punjab Health System Corporation- 01-National Health Protection Scheme-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	5,000.00	+5,000.00	
R	..			
<b>06-Public Health- 101- Prevention and Control of Diseases-</b>				
26-National Rural Health Mission- 01-National TB Control Programme-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	623.80	+623.80	
R	..			
<b>789-Special Component Plan for Scheduled Castes-</b>				
18-National Rural Health Mission- 01-National TB Control Programme-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	961.67	+961.67	
R	..			
18-National Rural Health Mission- 03-National Vector Borne Disease Control Programme-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	109.87	+109.87	
R	..			

## Grant No. 11- contd.

<b>2211-Family Welfare-00-109-Reproductive and Child Health Programme-</b>					
01-National Component-01-Routine Immunization Programme under NRHM-					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	3,048.65	+3,048.65	
R	..				
01-National Component-02-Pulse Polio Programme under NRHM-					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	328.38	+328.38	
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
09-National Rural Health Mission-01-Routine Immunization Programme under NRHM -					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	1,436.11	+1,436.11	
R	..				
09-National Rural Health Mission-02-Pulse Polio Programme under NRHM-					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	154.11	+154.11	
R	..				

**Capital:**

- (viii) There was an overall saving of ₹ 17,884.88 lakh in the voted grant but no amount was surrendered by the department during the year.
- (ix) Saving in the voted grant [partly set off by excess under other heads as mentioned under note (xi) below] was mainly under the following heads:-

## Grant No. 11- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-110-Hospitals and Dispensaries-</b>				
55-Punjab Urban Health Infrastructure in Hospitals of Punjab State-				Reduction in provision by ₹ 219.05 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 7,710.95 lakh have not been intimated (July 2025).
O	10,200.00			
S	..	9,980.95	2,270.00	
R	(-)219.05		(-)7,710.95	
<b>789-Special Component Plan for Scheduled Castes-</b>				
13-Urban Health Infrastructure-				Reasons for the saving of ₹ 3,754.92 lakh have not been intimated (July 2025).
O	4,800.00			
S	..	4,800.00	1,045.08	
R	..		(-)3,754.92	

(x) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-102-Employees State Insurance Scheme-</b>				
01-Employees State Insurance Scheme-				Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5.00			
S	..	5.00	..	
R	..		(-)5.00	
02-Welfare of Insured Persons-				Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00			
S	..	100.00	..	
R	..		(-)100.00	
<b>110-Hospitals and Dispensaries-</b>				

## Grant No. 11- conclud.

62-Strengthening of Fire Safety Services in the Hospitals-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,200.00				
S	..	1,200.00	..	(-)1,200.00	
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
15-Setting up of Mohalla Clinics in Punjab-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,000.00				
S	..	5,000.00	..	(-)5,000.00	
R	..				
<b>800-Other Expenditure-</b>					
01-Setting up of Food Regulatory Infrastructure-01-Construction of Field Offices for Food wing-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	100.00	..	(-)100.00	
R	..				

(xi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4210-Capital Outlay on Medical and Public Health-01-Urban Health Services-110-Hospitals and Dispensaries-</b>					
24-Medical Relief to Other Hospitals and Dispensaries-				Augmentation of provision by ₹ 219.05 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments. Last year also there was saving of ₹ 22.59 lakh. Reasons for the saving of ₹ 10.01 lakh have not been intimated (July 2025).	
O	10.00				
S	0.01	229.06	219.05		(-)10.01
R	219.05				

---

**Grant No. 12- Home Affairs**


---

**Revenue:****Major Head:**

- 2014 - Administration of Justice**  
**2053 - District Administration**  
**2055 - Police**  
**2070 - Other Administrative Services**  
**2075 - Miscellaneous General Services**  
**2250 - Other Social Services**

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	88,09,63,11	89,65,15,08	86,56,77,13	(-)3,08,37,95	2,05,74,72
Supplementary	1,55,51,97				

**Charged -**

Original	1,12,26	2,15,20	1,89,74	(-)2,546	..
Supplementary	1,02,94				

**Capital :****Major Head:**

- 4055 - Capital Outlay on Police**  
**4070 - Capital Outlay on Other  
Administrative Services**

**Voted -**

Original	1,36,86,84	2,73,70,81	2,20,73,59	(-)52,97,22	..
Supplementary	1,36,83,97				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 30,837.95 lakh in the voted grant, the supplementary grant of ₹ 15,551.97 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 30,837.95 lakh, however, ₹ 20,574.72 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

## Grant No. 12- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2055-Police-00 -101-Criminal Investigation and Vigilance-</b>				
02-Agency Police-				
O	945.44	853.62	830.19	(-)23.43
S	..			
R	(-)91.82			
				Reduction in provision by ₹ 91.82 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 90.00 lakh) and (ii) cut imposed by the Finance Department on clothing and tentage(₹ 1.40 lakh). Reasons for the saving of ₹ 23.43 lakh have not been intimated (July 2025).
<b>109-District Police-</b>				
05-Police Suvidha Society-				
O	1,000.00	700.00	699.25	(-)0.75
S	..			
R	(-)300.00			
				Reduction in provision by ₹ 300.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary) (₹ 299.99 lakh).
<b>113-Welfare of Police Personnel-</b>				
01-Police Hospitals-				
O	1,844.95	1,680.78	1,607.57	(-)73.21
S	..			
R	(-)164.17			
				Reduction in provision by ₹ 164.17 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 163.17 lakh) and (ii) less receipt of bills of domestic travel expenses (₹ 1.00 lakh) Reasons for the saving of ₹ 73.21 lakh have not been intimated (July 2025).
<b>114-Wireless and Computers-</b>				
98-Computerization in the State- -02-Purchase of Software (System Software and Data Base Software) -				
O	613.05	3,113.05	997.31	(-)2,115.74
S	2,500.00			
R	..			
				There was saving of ₹ 71.66 lakh, ₹ 88.15 lakh and ₹ 522.60 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 2,115.74 lakh have not been intimated (July 2025).
<b>116-Forensic Science-</b>				

## Grant No. 12- contd.

01-Forensic Science-		802.76	759.56	(-)43.20	Reduction in provision by ₹ 110.73 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 82.00 lakh), less receipt of bills of (ii) supplies and materials (₹ 32.50 lakh) and (iii) minor works (₹ 6.50 lakh), partly set off by excess due to clearance of pending bills of (i) rent, rates and taxes (₹ 6.64 lakh), (ii) medical reimbursement (₹ 2.00 lakh) and (iii) professional services (₹ 1.03 lakh).  Reasons for the saving of ₹ 43.20 lakh have not been intimated (July 2025).
O	913.49				
S	..				
R	(-)110.73				
03-Chemical Laboratory-		470.75	440.11	(-)30.64	Reduction in provision by ₹ 36.60 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 47.00 lakh), less receipt of bills of (ii) professional services (₹ 4.00 lakh), (iii) supplies and materials (₹ 3.10 lakh) and (iv) office expenses (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 18.50 lakh)  Reasons for the saving of ₹ 30.64 lakh have not been intimated (July 2025).
O	507.35				
S	..				
R	(-)36.60				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2014-Administration of Justice-00 -114-Legal Advisors and Counsels-</b>				
98-Computerization in the State- 01-Purchase of Computer related Hardware -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of office expenses.
O	70.00			
S	..	..	..	
R	(-)70.00			

---

**Grant No. 12- contd.**


---

(v) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2055-Police-00-116-Forensic Science-</b>				
04-Strengthening of Forensic Science Laboratory for DNA Analysis and Cyber Forensic related Facilities-				Withdrawal of entire provision through re-appropriation in March 2025 was due to clearance of pending bills of (i) supplies and materials (₹ 5.97 lakh), (ii) minor works (₹ 1.00 lakh) and (iii) professional services (₹ 1.00 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	7.97			
S	..	15.94	.. (-)15.94	
R	7.97			

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2014-Administration of Justice-00 -114-Legal Advisors and Counsels-</b>				
04-District Attorneys-				Augmentation of provision by ₹ 276.85 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) pay arrears and other allowances etc. (₹ 258.72 lakh), (ii) electricity charges (₹ 9.76 lakh) and (iii) medical re-imburement (₹ 8.00 lakh).  Last year also there was saving of ₹ 55.86 lakh.  Reasons for the saving of ₹ 28.31 lakh have not been intimated (July 2025).
O	6,205.51			
S	..	6,482.36	6,454.05 (-)28.31	
R	276.85			

## Grant No. 12- contd.

2055-Police-00 -001-Direction and Administration-					
01-Direction and Administration-					Augmentation of provision by ₹ 572.61 lakh through re-appropriation in March 2025 was due to (i) clearance of pay arrears of salaries to the Government employees (₹ 315.39 lakh), clearance of pending bills of (ii) minor works (₹ 191.42 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 50.00 lakh), (iv) professional services (₹ 28.00 lakh), (v) repair and maintenance of staff cars (₹ 11.54 lakh), (vi) electricity charges (₹ 6.83 lakh), (vii) domestic travel expenses (₹ 5.00 lakh), (viii) contingent articles (₹ 5.00 lakh) and (ix) hospitality and publicity (₹ 1.00 lakh), partly set off by savings mainly due to less receipt of bills of (i) advertising and publicity (₹ 18.00 lakh), (ii) medical re-imburement (₹ 15.00 lakh), (iii) water charges (₹ 6.00 lakh), (iv) non-receipt of bills of foreign travel expenses (₹ 1.50 lakh) and (v) conferences, seminars, workshops and tours etc. (₹ 1.50 lakh). Reasons for the saving of ₹ 477.98 lakh have not been intimated.
O	6,267.04	9,839.65	9,361.66	(-)477.98	
S	3,000.00				
R	572.61				

101-Criminal Investigation and Vigilance-					
06-Bureau of Investigation-					Augmentation of provision by ₹ 2,315.47 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees ( ₹ 2,277.44 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 30.00 lakh),
O	4,489.67	6,805.14	6,509.80	(-)295.34	
S	..				
R	2,315.47				

## Grant No. 12- contd.

					<p>(iii) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), (iv) professional services (₹ 5.00 lakh), and (v) other charges (₹ 1.00 lakh), partly set off by saving due to less receipt of bills of (i) domestic travel expenses (₹ 3.00 lakh), (ii) minor works (₹ 1.99 lakh), (iii) clothing and tentage (₹ 1.49 lakh) and (iv) non-receipt of bills of domestic travel expenses (1.00 lakh).</p> <p>Also, there was saving of ₹ 43.07 lakh and ₹ 83.01 lakh during 2022-23 and 2023-24 respectively.</p> <p>Reasons for the saving of ₹ 295.34 lakh have not been intimated (July 2025).</p>
07-Special Task Force-					Augmentation of provision by ₹ 283.52 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) other charges (₹ 278.00 lakh) and (ii) professional services (₹ 5.53 lakh).
O	528.62	812.14	804.62	(-)7.52	
S	..				
R	283.52				
<b>113-Welfare of Police Personnel-</b>					
03-Free Travel Facility from the Rank of Constable to Inspector in Government/Pepsu Roadways Transport Corporation Buses-					Augmentation of provision by ₹ 200.00 through re-appropriation in March 2025 was due to clearance of pending bills of domestic travel expenses.
O	2,800.00	3,000.00	3,000.00	..	
S	..				
R	200.00				
<b>114-Wireless and Computers-</b>					

## Grant No. 12- contd.

01-Police Wireless and Computer Staff-		24,845.51	24,732.11	(-)113.40	Augmentation of provision by ₹ 1,477.44 lakh through re-appropriation in March 2025 was due to (i) filling of new posts(₹ 1,425.00 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 45.60 lakh) and (iii) domestic travel expenses (₹ 7.65 lakh), partly set off by saving due to less receipt of bills of petrol, oil and lubricants of office vehicles (₹ 1.50 lakh).  Reasons for the saving of ₹ 113.40 lakh have not been intimated (July 2025).
O	23,368.07				
S	..				
R	1,477.44				
<b>792-Irrecoverable Loans Written Off-</b>					
01-Irrecoverable Loans Written Off-		160.00	129.12	(-)30.88	Augmentation of provision by ₹ 159.99 through re-appropriation in March 2025 was due to clearance of pending bills of write off (₹ 159.99 lakh).  Last year also there was excess of ₹ 80.56 lakh.  Reasons for the saving of ₹ 30.88 lakh have not been intimated (July 2025).
O	0.01				
S	..				
R	159.99				

**Charged:**

- (vii) In view of the saving of ₹ 25.46 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 102.94 lakh obtained in March 2025 proved excessive.
- (viii) There was an overall saving of ₹ 25.46 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (ix) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2055-Police-00 -109-District Police-</b>				

## Grant No. 12- contd.

01-District Police (Proper)-		150.00	129.94	(-)20.06	Last year also there was saving of ₹ 53.25 lakh. Reasons for the saving of ₹ 20.06 lakh have not been intimated (July 2025).
O	100.00				
S	50.00				
R	..				

**Capital:**

- (x) In view of the saving of ₹ 5,297.22 lakh in the voted grant, the supplementary grant of ₹ 13,683.97 lakh obtained in March 2025 proved excessive.
- (xi) There was an overall saving of ₹ 5,297.22 lakh in the voted grant but no amount was surrendered by the department during the year.
- (xii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00-207-State Police-</b>				
05-Chief Minister Security-				
O	987.00	1,106.00	254.44	(-)851.56
S	306.83			
R	(-)187.83			
Reduction in provision by ₹ 187.83 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for machinery and equipments (₹ 381.00 lakh), partly set off by excess due to more purchase of transport vehicles under the scheme (₹ 193.17 lakh). Reasons for the saving of ₹ 851.56 lakh have not been intimated (July 2025).				
10-Foresnsic Science-				
O	200.01	2,815.01	5.12	(-)2,809.89
S	2,615.00			
R	..			
Reasons for the saving of ₹ 2,809.89 lakh have not been intimated (July 2025).				
12-Setting up of Community Policing Suvidha Centres-				
O	100.00	54.00	54.00	..
S	..			
R	(-)46.00			
Reduction in provision by ₹ 46.00 lakh through re-appropriation in March 2025 was due to (i) less release of funds by the Finance Department for major works (₹ 45.00 lakh) and (ii) non-release of funds by the Finance Department for machinery and equipments (₹ 1.00 lakh).				

## Grant No. 12- contd.

211-Police Housing-					
09-Purchase of Land and Construction of Residential Accommodation of Police Officers/Officials-					Reduction in provision by ₹ 250.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department for major works.
O	500.00				
S	..	250.00	250.00	..	
R	(-)250.00				

(xiii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00 -207-State Police-</b>				
08-Modernisation of Police Forces-				Reduction in provision by ₹ 395.00 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of machinery and equipments (₹ 394.92 lakh).
O	1,058.00			
S	..	663.00	..	(-)663.00
R	(-)395.00			
				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
17-Chemical Laboratory at Kharar-				Reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments (₹ 20.00 lakh).
O	50.00			
S	..	30.00	..	(-)30.00
R	(-)20.00			
				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
<b>4070-Capital Outlay on Other Administrative Services-00 -800-Other Expenditure-</b>				

## Grant No. 12- contd.

01-Civil Service-		2.00	..	(-)2.00	Reduction in provision by ₹ 18.01 lakh through re-appropriation in March 2025 was due to non-receipt of bills of purchase of transport vehicles (₹ 20.00 lakh), partly set off by an excess of ₹ 1.99 lakh was due to clearance of pending bills of purchase of staff cars (₹ 1.99 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	20.00				
S	0.01				
R	(-)18.01				
06-Home Guards and Urban Rural Wing-		0.01	..	(-)0.01	Reduction in provision by ₹ 49.99 lakh through re-appropriation in March 2025 was due to less receipt of bills of purchase of transport vehicles (₹ 49.99 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	50.00				
S	..				
R	(-)49.99				
07-Home Guards Border Wing-		5.24	..	(-)5.24	Reduction in provision by ₹ 44.77 lakh through re-appropriation in March 2025 was due to less receipt of bills of purchase of transport vehicles (₹ 49.99 lakh), partly set off by excess due to clearance of pending bills of purchase of staff cars (₹ 5.22 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	50.00				
S	0.01				
R	(-)44.77				

(xiv) An instance where the entire provision was withdrawal is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00 -207-State Police-</b>				

## Grant No. 12- contd.

18-Better Policing- 06-Strengthening of Enforcement Capabilities in Combating Illicit Trafficking in Narcotic Drugs and Psychotropic Substances -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for (i) machinery and equipments (₹ 50.00 lakh) and (ii) purchase of transport vehicles (₹ 40.00 lakh).
O	90.00				
S	..	..	..	..	
R	(-)90.00				

(xv) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00 -207-State Police-</b>				
01-Criminal Investigation Department-				
O	800.00	1,902.65	1,711.00	Augmentation of provision by ₹ 381.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments. Reasons for the saving of ₹ 191.65 lakh have not been intimated (July 2025).
S	721.65			
R	381.00			
16-Special Task Force-				
O	10.01	315.48	315.23	Augmentation of provision by ₹ 305.47 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) purchase of transport vehicles (₹ 270.97 lakh) and (ii) machinery and equipments (₹ 34.50 lakh).
S	..			
R	305.47			
18-Better Policing- 07-Strengthening of Existing Anti-Human Trafficking Units (AHTU) and Setting up New AHTUS in all Districts of State-				
O	3.00	33.35	33.34	Augmentation of provision by ₹ 30.35 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 32.35 lakh), partly set off by savings due to (i) non-release of funds by the Finance Department for purchase of transport vehicles (₹ 1.00 lakh) and (ii) non-receipt of bills of other charges (₹ 1.00 lakh)
S	..			
R	30.35			

---

**Grant No. 12- concld.**


---

<b>4070-Capital Outlay on Other Administrative Services-00 -003-Training-</b>					
04-Construction of Civil Defence and Home Guards Specialized Training Institute at Sundra, Tehsil Derabassi (Mohali)-					Augmentation of provision by ₹ 172.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.  Reasons for the saving of ₹ 32.11 lakh have not been intimated (July 2025).
O	1.00				
S	..	173.00	140.89	(-)32.11	
R	172.00				

---

**Grant No. 13- Industries and Commerce**


---

**Revenue:****Major Head:**

2057 - Supplies and Disposals

2230 - Labour, Employment and Skill  
Development

2851 - Village and Small Industries

2852 - Industries

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	33,35,44,02	33,41,34,29	24,04,50,30	(-)9,36,83,99	..
Supplementary	5,90,27				

**Charged -**

Original	50,00	1,88,00	1,19.99	(-)68.01	..
Supplementary	1,38,00				

**Capital:****Major Head:**4851 - Capital Outlay on Village and  
Small Industries**Voted -**

Original	31,50,00	1,11,00,00	1,02,44,92	(-)8,55,08	..
Supplementary	79,50,00				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 93,683.99 lakh in the voted grant, the supplementary grant of ₹ 590.27 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) There was an overall saving of ₹ 93,683.99 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 13- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2851-Village and Small Industries-00- 001-Direction and Administration-</b>					
01-Direction-					Reduction in provision by ₹ 122.59 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) advertising and publicity (₹ 88.00 lakh), (ii) hiring of vehicles (₹ 39.99 lakh), (iii) professional services (₹ 24.00 lakh), (iv) contingent articles (₹ 7.00 lakh), (v) TA bills (₹ 1.00 lakh) and (vi) property tax bills (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of (i) medical re-imbursement (₹ 25.00 lakh), (ii) electricity charges (₹ 10.00 lakh), (iii) other charges (₹ 2.80 lakh) and (iv) telephone charges (₹ 1.00 lakh)  Department has intimated that the saving of ₹ 527.26 lakh was due to less receipt of bills.
O	5,626.34	5,503.75	4,976.49	(-)527.26	
S	..				
R	(-)122.59				
<b>2852-Industries-80-General-104-Industrial Promotion-</b>					
02-Incentive under Various Industrial Policies-01-Power Subsidies to Industries -					Last year also there was saving of ₹ 77,504.89 lakh. Reasons for the saving of ₹ 60,922.00 lakh have not been intimated (July 2025).
O	2,13,000.00	2,13,000.00	1,52,078.00	(-)60,922.00	
S	..				
R	..				
02-Incentive under Various Industrial Policies-03-Incentive to Industrial Units as per Old Policies Prior to 2013-					Reduction in provisin by ₹ 20.00 lakh through re-appropriation in March 2025 was due to less number of beneficiaries for subsidies. Last year also there was saving of ₹ 465.40 lakh. Reasons for the saving of ₹ 33.70 lakh have not been intimated (July 2025).
O	100.00	80.00	46.30	(-)33.70	
S	..				
R	(-)20.00				

## Grant No. 13- contd.

<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Power Subsidies to Industries-					Department has intimated that the saving of ₹ 30,341.00 lakh was due to bills not cleared by treasury.
O	95,962.00	95,962.00	65,621.00	(-)30,341.00	
S	..				
R	..				
<b>800-Other expenditure-</b>					
01-Incentives under Various Industrial Policies- 03-Fiscal Incentives for Industrial Promotion 2013 - Investment Promotion Campaign in Punjab -					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to less number of beneficiaries. Department has intimated that saving of ₹ 100.00 lakh was due to non-conduction of investment promotion Summit in this financial year.
O	800.00	700.00	600.00	(-)100.00	
S	..				
R	(-)100.00				
10-Investment Promotion-					Reduction in provision by ₹ 4,400.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of advertisement and publicity. Also, there was saving of ₹ 5,001.00 lakh and ₹ 3,202.09 lakh during 2022-23 and 2023-24 respectively. Department has intimated that saving of ₹ 34.98 lakh was due to less receipt of bills of advertisements and publicity.
O	4,900.00	500.00	465.02	(-)34.98	
S	..				
R	(-)4,400.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2851-Village and Small Industries-00- 190-Assistance to Public Sector and Other Undertakings-</b>				

## Grant No. 13- contd.

03-Assistance to P.S.I.E.C-01-Assistance for Promotion of Micro & Small Enterprises Cluster Development Programme -					Reduction in provision by ₹ 170.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department. Last year also the entire provision remained unutilized. Department has intimated that non-utilization of the entire provision was because of less receipt of bills.
O	204.00	34.00	..	(-)34.00	
S	..				
R	(-)170.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
15-Assistance to P.S.I.E.C-01-Assistance for Promotion of Micro & Small Enterprises Cluster Development Programme-					Reduction in provision by ₹ 80.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department. Last year also the entire provision remained unutilized. Department has intimated that non-utilization of the entire provision was due to delay in tender process.
O	96.00	16.00	..	(-)16.00	
S	..				
R	(-)80.00				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2851-Village and Small Industries-00- 102-Small Scale Industries-</b>				
45-Payment of dues for PAF (Punjab Amalgamated Fund) with ESPL (Electronic System Punjab Limited.)-				Augmentation of provision by ₹ 186.24 lakh through re-appropriation in March 2025 was due to post budget decision of the government to provide more funds under the scheme.
O	..	186.25	186.25	
S	0.01			
R	186.24			
<b>2852-Industries-80-General-104-Industrial Promotion-</b>				

## Grant No. 13- contd.

02-Incentive under Various Industrial Policies- 02-Incentive to Industrial Units as per FIIP 2013 and IBDP 2017-					Augmentation of provision by ₹ 3,909.79 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries for subsidies. Last year also there was excess of ₹ 4,913.80 lakh. Department has intimated that saving of ₹ 865.78 lakh was due to bills not cleared by treasury.
O	5,000.00	9,500.00	8,634.22	(-)865.78	
S	590.21				
R	3,909.79				

**Charged:**

- (vi) In view of the saving of ₹ 68.01 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 138.00 lakh obtained in March 2025 proved excessive. Even the original grant remained substantially unutilized.
- (vii) There was an overall saving of ₹ 68.01 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (viii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2852-Industries-80-General-104-Industrial Promotion-</b>				
02-Incentive Under Various Industrial Policies-				Reasons for the saving of ₹ 68.01 lakh have not been intimated (July 2025).
O	50.00	188.00	119.99	
S	138.00			
R	..			
			(-)68.01	

**Capital:**

- (ix) There was an overall saving of ₹ 855.08 lakh in the voted grant but no amount was surrendered by the department during the year.
- (x) Saving in the voted grant was mainly under the following heads:-

## Grant No. 13- conclud.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4851-Capital Outlay on Village and Small Industries-00- 800-Other Expenditure-</b>				
38-Industrial Infrastructure-Creation of New and Improvement of Existing Focal Points/Areas/Estates-				Department has intimated that the saving of ₹ 750.43 lakh was due to bills not cleared by treasury.
O	3,000.00			
S	..	2,249.57	(-750.43)	
R	..			
40-Northern India Institute of Fashion Technology Mohali, Jalandhar, Ludhiana-				Last year also there was saving of ₹ 80.00 lakh. Department has intimated that the saving of ₹ 87.87 lakh was due to bills not cleared by treasury.
O	100.00			
S	..	12.13	(-87.87)	
R	..			

---

**Grant No. 14- Information and Public Relations**


---

**Revenue:****Major Head:**

2220 - Information and Publicity

2235 - Social Security and Welfare

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	4,46,16,71	6,62,02,65	5,72,16,40	(-)89,86,25	67,70
Supplementary	2,15,85,94				

**Capital:****Major Head:**

4220 - Capital Outlay on Information and Publicity

**Voted -**

Original	..	96,39	96,38	(-)1	..
Supplementary	96,39				

**Notes and Comments:****Revenue:**

- (i) In view of saving of ₹ 8,986.25 lakh in the voted grant, the supplementary grant of ₹ 21,585.94 lakh obtained in March 2025 proved excessive.
- (i) Total saving in the voted grant was ₹ 8,986.25 lakh, however, ₹ 67.70 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iv) below] was mainly under following heads:-

## Grant No. 14- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2220-Information and Publicity-01-Films -105- Production of Films-</b>				
01-Purchase / Production of Films and Display Advertisement-				Department has intimated that the saving of ₹ 8,666.52 lakh was due to delay in release of funds by the Finance Department.
O	29,800.00			
S	20,200.00	41,333.48	(-)8,666.52	
R	..			
<b>60-Others- 001-Direction and Administration-</b>				
01-Direction-				Reduction in provision by ₹ 232.55 lakh through re-appropriation in March 2025 was mainly due to (i) non-release of funds by the Finance Department for purchase of staff cars (₹ 100.00 lakh), (ii) less hiring of professionals for professional services (₹ 76.00 lakh), (iii) vacant posts (₹ 67.70 lakh), less receipt of bills of (iv) hiring of vehicles for office use (₹ 24.99 lakh), (v) petrol, oil and lubricants of office vehicles (₹ 6.27 lakh) and (vi) cut imposed by the Finance Department on advertising and publicity (₹ 1.49 lakh), partly set off by excess mainly due to clearance of pending bills of (i) hospitality and entertainment (₹ 30.56 lakh), (ii) other charges (₹ 9.29 lakh), (iii) repair and maintenance of staff cars (₹ 2.50 lakh) and (iv) pending bills of electricity charges (₹ 1.50 lakh). Last year also there was saving of ₹ 91.38 lakh. Department has intimated that the saving of ₹ 135.74 lakh was due to non-receipt of bills in time.
O	3,487.51	3,119.22	(-)135.74	
S	..			
R	(-)232.55			
<b>101-Advertising and Visual Publicity-</b>				

## Grant No. 14- concld.

05-Modernization of Information and Public Relations Department Including Creations of News Web Portal-					Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles. Also, there was saving of ₹ 63.37 lakh and ₹ 687.26 lakh during 2022-23 and 2023-24 respectively. Department has intimated that saving of ₹ 49.93 lakh was due to less receipt of bills of contingent articles and in some cases the purchase was in process and couldn't be completed on time.
O	800.00	300.00	250.07	(-)49.93	
S	..				
R	(-)500.00				
<b>800-Other Expenditure-</b>					
02-Media Welfare Fund-					Reduction in provision by ₹ 50.76 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges. Department has intimated that saving of ₹ 21.88 lakh was due to non receipt of bills related to insurance of journalists, which were received later in next financial year.
O	100.00	49.24	27.36	(-)21.88	
S	..				
R	(-)50.76				

(iv) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2220-Information and Publicity-60-Others -106-Field Publicity-</b>					
01-Field Publicity-		12,000.00	11,996.42	(-)3.58	Augmentation of provision by ₹ 614.06 lakh through re-appropriation in March 2025 was due to clearance of pending bills of advertising and publicity.
O	10,000.00				
S	1,385.94				
R	614.06				
05-Creation of Statue, Monuments etc in Memory of Historical Events and Personalities etc.-		307.00	266.76	(-)40.24	Augmentation of provision by ₹ 107.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of minor works. Department has intimated that the saving of ₹ 40.24 lakh was due to Department not having DDO powers for incurring expenditure.
O	200.00				
S	..				
R	107.00				

---

**Grant No. 15- Water Resources**


---

**Revenue:****Major Head:**

- 2700 - Major Irrigation  
 2701 - Medium Irrigation  
 2702 - Minor Irrigation  
 2711 - Flood Control and Drainage  
 2853 - Non-ferrous Mining and Metallurgical Industries

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	12,45,03,75	12,45,03,84	10,90,30,60	(-)1,54,73,24	69,75,71
Supplementary	9				

**Charged -**

Original	11,01	89,47	66,76	(-)22,71	..
Supplementary	78,46				

**Capital :****Major Head:**

- 4700 - Capital Outlay on Major Irrigation  
 4701 - Capital Outlay on Medium Irrigation  
 4702 - Capital Outlay on Minor Irrigation  
 4705 - Capital Outlay on Command Area Development  
 4711 - Capital Outlay on Flood Control Projects

**Voted -**

Original	8,62,30,08	20,07,31,94	19,50,17,14	(-)57,14,80	33,25,48
Supplementary	11,45,01,86				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 15,473.24 lakh, however, ₹ 6,975.71 lakh were anticipated as saving and surrendered in March 2025.

## Grant No. 15- contd.

- (ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2700-Major Irrigation-04-Beas Project Unit-I (BSL) (Commercial) -101-Maintenance and Repair-</b>				
01-Share to BBMB for Bhakra Dam, Nangal (Works and Establishment)-				Reduction in provision by ₹ 752.51 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for contributions. Reasons for the saving of ₹ 2,423.39 lakh have not been intimated (July 2025).
O	12,703.57			
S	..	11,951.06	9,527.67	
R	(-)752.51		(-)2,423.39	
02-Share to BBMB for Beas Project, Unit-1, BSL, Sundernagar and Unit-II Pong Dam, Talwara (Works & Establishment)-				Reduction in provision by ₹ 766.62 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for contributions. Reasons for the saving of ₹ 975.05 lakh have not been intimated (July 2025).
O	6,966.62			
S	..	6,200.00	5,224.95	
R	(-)766.62		(-)975.05	
<b>2701-Medium Irrigation-80-General- 001-Direction and Administration-</b>				
01-Direction-				Reduction in provision by ₹ 2,274.60 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 2,290.25 lakh), (ii) less receipt of bills of domestic travel expenses (₹ 8.15 lakh) and (iii) less deployment of daily wagers (₹ 2.73 lakh), partly set off by excess due to clearance of pending bills of (i) professional services (₹ 17.34 lakh), (ii) hiring of vehicles for office use (₹ 5.49 lakh), (iii) other charges (₹ 1.50 lakh) and (iv) telephone charges (₹ 1.50 lakh).
O	6,247.69			
S	0.01	3,973.10	3,874.89	
R	(-)2,274.60		(-)98.21	

## Grant No. 15- contd.

		Reasons for the saving of ₹ 98.21 lakh have not been intimated (July 2025).		
<b>2702-Minor Irrigation-03-Maintenance- 103-Tubewells-Other Maintenance Expenditure-</b>				
01-Assistance to Punjab Water Resources Management Development Corporation-01-Assistance to Punjab Water Resources Management Development Corporation-				Reduction in provision by ₹ 1,483.24 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	9,440.10			
S	..	7,956.86	7,956.86	..
R	(-)1,483.24			
<b>2711-Flood Control and Drainage-01-Flood Control-001-Direction and Administration-</b>				
01-Direction and Administration-				Reduction in provision by ₹ 1,012.15 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 1,007.72 lakh), less receipt of bills of (ii) domestic travel expenses (₹ 5.00 lakh), (iii) petrol, oil and lubricants for office vehicles (₹ 2.00 lakh), (iv) advertising and publicity (₹ 1.00 lakh), (v) professional services (₹ 1.00 lakh) and (vi) less deployment of daily wagers (₹ 2.42 lakh), partly set off by excess due to clearance of pending bills of (i) medical reimbursement (₹ 5.00 lakh) and (ii) repair and maintenance of staff cars (₹ 1.99 lakh).  Also, there was saving of ₹ 852.69 lakh, ₹ 924.27 lakh and ₹ 1,273.93 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 635.87 lakh have not been intimated (July 2025).
O	14,141.20			
S	..	13,129.05	12,493.18	(-)635.87
R	(-)1,012.15			

(iii) An instance where the entire provision remained unutilized is given below:-

## Grant No. 15- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>190-Assistance to Public Sector and Other Undertakings-</b>				
01-Assistance to Punjab Water Resources Management Development Corporation-				
O	200.00			Reduction in provision by ₹ 199.99 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
S	..	0.01	..	
R	(-)199.99		(-)0.01	

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2702-Minor Irrigation-02-Ground Water- 001-Direction and Administration-</b>				
01-Directorate of Ground Water Management-				
O	517.30			Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) salaries (₹ 490.64 lakh), (ii) conferences, seminars, workshops, tours (₹ 25.00 lakh) and (iii) medical reimbursement (₹ 1.00 lakh).
S	..	..	..	
R	(-)517.30			

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2702-Minor Irrigation-03-Maintenance- 102-Lift Irrigation Scheme-</b>				

## Grant No. 15- contd.

01-Direction and Administration-					Augmentation of provision by ₹ 214.54 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees (₹ 199.94 lakh), clearance of pending bills of (ii) rents, rates and taxes (₹ 11.00 lakh), (iii) medical reimbursement (₹ 5.00 lakh), (iv) water charges (₹ 3.50 lakh) and (v) contingent articles (₹ 1.00 lakh), partly set off by saving due to less receipt of bills of (i) petrol, oil and lubricants of office vehicles (₹ 2.90 lakh), (ii) electricity charges (₹ 2.00 lakh) and (iii) domestic travel expenses (₹ 1.50 lakh).  Reasons for the saving of ₹ 73.22 lakh have not been intimated (July 2025).
O	2,319.31	2,533.87	2,460.65	(-)73.22	
S	0.02				
R	214.54				

<b>2853-Non-Ferrous Mining and Metallurgical Industries-02-Regulation and Development of Mines- 102-Mineral Exploration-</b>					
01-Development of Mines and Minerals in the Punjab-					Augmentation of provision by ₹ 784.48 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) professional services (₹ 399.99 lakh), (ii) other charges (₹ 99.99 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 4.99 lakh), (iv) contingent articles (₹ 4.00 lakh) and (v) more deployment of daily wagers (₹ 274.99 lakh).  Reasons for the saving of ₹ 610.18 lakh have not been intimated (July 2025).
O	0.13	784.67	174.49	(-)610.18	
S	0.06				
R	784.48				

(vi) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2701-Medium Irrigation-01-Major Irrigation (Commercial)- 799-Suspense-</b>				

## Grant No. 15- contd.

01-Debit to Stock-					Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	410.42	+410.42	
R	..				

<b>2711-Flood Control and Drainage-01-Flood Control-799-Suspense-</b>					
01-Debit to Stock-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	96.26	+96.26	
R	..				

**Charged:**

- (vii) There was an overall saving of ₹ 22.71 lakh in the charged appropriation but no amount was surrendered by the department during the year.

**Capital:**

- (viii) Total saving in the voted grant was ₹ 5,714.80 lakh, however, ₹ 3,325.48 lakh were anticipated as saving and surrendered in March 2025.
- (ix) Saving in the voted grant [partly set off by excess and expenditure incurred without provision under other heads as mentioned in note (xii) and (xiii) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4700-Capital Outlay on Major Irrigation-05-Shahpur Kandi Project (Commercial)-001-Direction and Administration-</b>					
01-Direction-				Reduction in provision by ₹ 44.20 lakh through re-appropriation in March 2025 was mainly due to (i) posts remaining vacant (₹ 40.00 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 4.00 lakh). Also, there was saving of ₹ 46.68 lakh, ₹ 65.44 lakh and ₹ 43.23 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 13.56 lakh have not been intimated (July 2025).	
O	442.90				
S	..	398.70	385.14		(-)13.56
R	(-)44.20				

## Grant No. 15- contd.

02-Supervision-					Reduction in provision by ₹ 188.91 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 183.50 lakh) and (ii) less receipt of bills medical reimbursement (₹ 5.00 lakh).  Also, there was saving of ₹ 150.99 lakh, ₹ 78.14 lakh and ₹ 146.96 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 36.87 lakh have not been intimated (July 2025).
O	1,695.30	1,506.40	1,469.53	(-)36.87	
S	0.01				
R	(-)188.91				

<b>4701-Capital Outlay on Medium Irrigation-13-Construction of New Distributaries/Minors-Commercial- 101-Works related to Irrigation-</b>					
01-Remodelling/Construction of Distributaries/Minor-04-Construction of Escape Regulator, Bridge and Fall of Canals-					Reduction in provision by ₹ 192.21 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 23.83 lakh have not been intimated (July 2025).
O	500.00	307.79	283.96	(-)23.83	
S	..				
R	(-)192.21				
<b>800-Other Expenditure-</b>					
08-Works Expenditure 05-Repairs and Reconstruction of Distributaries/Minors (Rural Infrastructure Development Fund-XX) -					Reduction in provision by ₹ 144.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	470.00	326.00	325.86	(-)0.14	
S	..				
R	(-)144.00				
<b>57-Concrete Lining of Distributaries and Minors-101-Works related to Irrigation-</b>					

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 13-Rehabilitation of Khanpur Distributary System -					Reasons for the saving of ₹ 452.50 lakh have not been intimated (July 2025).
O	1.00				
S	999.00	1,000.00	547.50	(-)452.50	
R	..				
02-Reconstruction of Distributaries- 39-Rehabilitation/ Reconstruction of Various Distributaries /Minors/Sub Minors Falling Under the Talwandi Sabo Bhatinda -					Reduction in provision by ₹ 40.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	60.00	60.00	..	
R	(-)40.00				
02-Reconstruction of Distributaries- 71-Lining of Kishanpura Distributary System-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	130.00				
S	..	80.00	80.00	..	
R	(-)50.00				
02-Reconstruction of Distributaries- 75-Lining of Dharamkot Distributary System -					Reduction in provision by ₹ 100.65 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	150.00				
S	..	49.35	49.35	..	
R	(-)100.65				
02-Reconstruction of Distributaries- 81-Rehabilitation of Ballawal Minor -					Reduction in provision by ₹ 74.67 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 22.99 lakh have not been intimated (July 2025).
O	125.00				
S	..	50.33	27.34	(-)22.99	
R	(-)74.67				

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 83-Rehabilitation of Samrala Distributary System -					Reduction in provision by ₹ 96.66 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	150.00				
S	..	53.34	53.33	(-0.01)	
R	(-)96.66				
02-Reconstruction of Distributaries- 86-Rehabilitation of Kakrala Minor-					Reduction in provision by ₹ 66.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	150.00				
S	..	84.00	84.00	..	
R	(-)66.00				
02-Reconstruction of Distributaries- 88-Rehabilitation of Bhamia Minor-					Reduction in provision by ₹ 91.53 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	8.47	8.46	(-0.01)	
R	(-)91.53				
02-Reconstruction of Distributaries- 89-Rehabilitation of Kheri Minor-					Reduction in provision by ₹ 41.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	200.00				
S	..	159.00	159.00	..	
R	(-)41.00				
02-Reconstruction of Distributaries- 90-Rehabilitation of Samrala Major -					Reduction in provision by ₹ 136.02 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	150.00				
S	..	13.98	13.97	(-0.01)	
R	(-)136.02				

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 93-Remodeling and Renovation of Amritsar Distributary System and its Allied Works-				Reduction in provision by ₹ 48.19 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	50.00			
S	..	1.81	1.81	..
R	(-)48.19			
03-Reconstruction of Distributaries (after 01/02/2023)- 04-Restoration of Abandoned Canals -				Reduction in provision by ₹ 250.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00			
S	..	50.00	50.00	..
R	(-)250.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 07-Construction of Dashmesh Canal -				Reduction in provision by ₹ 369.83 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 14.14 lakh have not been intimated (July 2025).
O	500.00			
S	..	130.17	116.03	(-)14.14
R	(-)369.83			
03-Reconstruction of Distributaries (after 01/02/2023)- 12-Lining of Distributaries and Minors in Convergence with MGNERGA-				Reduction in provision by ₹ 431.23 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	600.00			
S	..	168.77	168.04	(-)0.73
R	(-)431.23			
03-Reconstruction of Distributaries (after 01/02/2023)- 31-Rehabilitation Renovation and Modernization of Rorawali Distributary System-				Reduction in provision by ₹ 58.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	200.00			
S	..	142.00	136.12	(-)5.88
R	(-)58.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 32-Concrete Lining of Mehma Minor -					Reduction in provision by ₹ 46.20 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	100.00				
S	..	53.80	53.79	(-0.01)	
R	(-)46.20				
03-Reconstruction of Distributaries (after 01/02/2023)- 33-Rehabilitation Renovation and Modernization of Kunjar Distributary System -					Reduction in provision by ₹ 109.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	240.00				
S	..	131.00	130.91	(-0.09)	
R	(-)109.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 40-Lining and Allied Works of Ladhbanjara Distributary System -					Reduction in provision by ₹ 190.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	200.00				
S	..	10.00	10.00	..	
R	(-)190.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 48-Providing Canal Water for Irrigation to 40 Villages Falling Near by SYL and Banur System -					Reduction in provision by ₹ 295.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00				
S	..	5.00	5.00	..	
R	(-)295.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 60-Lining and Allied Works of Bishamber Pur Distributary -					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00				
S	..	250.00	250.00	..	
R	(-)50.00				

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 62-Concrete Lining of Fateh Nangal Distributary System, Mustafabad Distributary, Singhowal Minor, Majithi Minor and Gahiri Minor-					Reduction in provision by ₹ 180.11 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00				
S	..	119.89	119.88	(-)0.01	
R	(-)180.11				
03-Reconstruction of Distributaries (after 01/02/2023)- 75-Construction of Malwa Canal -					Reduction in provision by ₹ 2,000.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 629.41 lakh have not been intimated (July 2025).
O	3,000.00				
S	..	1,000.00	370.59	(-)629.41	
R	(-)2,000.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 76-Construction of New Dams (Chak Sandhu, Sialba, Takrala, Mohan Majra, Arniwala, Bachoi, Ram Tatwali Majra) -					Reduction in provision by ₹ 1,150.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 17.36 lakh have not been intimated (July 2025).
O	1,200.00				
S	..	50.00	32.64	(-)17.36	
R	(-)1,150.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 77-Digitization of Canal Monitoring System -					Reduction in provision by ₹ 219.31 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00				
S	..	80.69	80.69	..	
R	(-)219.31				

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 79-Linking of Canal with Village Pond-					Reduction in provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 41.27 lakh have not been intimated (July 2025).
O	300.00	200.00	158.73	(-)41.27	
S	..				
R	(-)100.00				
<b>4705-Capital Outlay on Command Area Development- 00- 101-Sirhind Feeder Canal System-</b>					
02-Rejuvination/Construction/ Reconstruction of Water Courses of Sirhind Feeder Canal System, Abohar-					Reduction in provision by ₹ 120.82 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	694.00	573.18	573.18	..	
S	..				
R	(-)120.82				
<b>102-Ghaggar Branch Canal System-</b>					
01-Construction of Field Channels/Laying of Underground Pipeline- 02-Lining of Water Courses of Village Satoj, District Sangrur-					Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	289.00	240.00	240.00	..	
S	..				
R	(-)49.00				
<b>201-Command Area Development - Water Management Programme-</b>					

## Grant No. 15- contd.

01-Rejuvenation /Up-gradation / Re-construction of Main Branches of Water Courses of Sirhind Feeder Canal in District Sri Muktsar Sahib (Rural Infrastructure Development Fund- XXII)-					Reduction in provision by ₹ 145.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	400.00				
S	..	255.00	255.00	..	
R	(-)145.00				
<b>800-Other Expenditure-</b>					
11-Construction of Field Channels on Kotla Canal Branch-Phase-II System (Accelerated Irrigation Benefit Programme)-					Reduction in provision by ₹ 2,192.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	8,000.00				
S	..	5,808.00	5,807.71	(-)0.29	
R	(-)2,192.00				
<b>4711-Capital Outlay on Flood Control Projects-03- Drainage- 103-Civil Works-</b>					
63-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab (Additional Central Assistance)-					Reduction in provision by ₹ 353.33 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	372.04				
S	..	18.71	14.20	(-)4.51	
R	(-)353.33				
71-Flood Protection Works-06-Construction/ Remodeling Pucca Structures on Various Drains -					Reasons for the saving of ₹ 331.27 lakh have not been intimated (July 2025).
O	500.00				
S	2,262.00	2,762.00	2,430.73	(-)331.27	
R	..				

(x) Instances where the entire provision remained unutilized are given below:-

## Grant No. 15- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4700-Capital Outlay on Major Irrigation-57- Concrete Lining of Distributaries and Minors-</b>				
03-Reconstruction of Distributaries (after 01/02/2023)- 64-Bhagsar Minor for Tail Extension -				Reduction in provision by ₹ 149.99 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	150.00			
S	..	0.01	..	
R	(-)149.99		(-)0.01	
03-Reconstruction of Distributaries (after 01/02/2023)- 73-Desilting of Harike Headworks -				Reduction in provision by ₹ 299.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	300.00			
S	..	1.00	..	
R	(-)299.00		(-)1.00	
<b>4711-Capital Outlay on Flood Control Projects-03- Drainage- 103-Civil Works-</b>				
73-Construction of Various Works in Convergence with MGNREGA to Utilize its Full Potential-				Reduction in provision by ₹ 467.99 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	500.00			
S	..	32.01	..	
R	(-)467.99		(-)32.01	

## Grant No. 15- contd.

(xi) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4701-Capital Outlay on Medium Irrigation-51-Project for Relining of Rajasthan Feeder from Rajasthan Reducing Distance(-)179000(-)496000(Accelerated Irrigation Benefit Programme) (90:10)- 789-Special Component Plan for Scheduled Castes-</b>				
01-Relining of Rajasthan Feeder-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	480.00			
S	..	..	..	
R	(-)480.00			
<b>53-Project for Relining of Sirhind Feeder from Reducing Distance 119700(-)447927 (Accelerated Irrigation Benefit Programme) (25:75)- 789-Special Component Plan for Scheduled Castes-</b>				
01-Relining of Sirhind Feeder (AIBP)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	229.00			
S	..	..	..	
R	(-)229.00			
<b>57-Concrete Lining of Distributaries and Minors-101-Works related to Irrigation-</b>				
02-Reconstruction of Distributaries-62-Concrete Lining of 1/L Distributary System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	100.00			
S	..	..	..	
R	(-)100.00			

## Grant No. 15- contd.

02-Reconstruction of Distributaries-73-Rehabilitation of Bagha Distributary System-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	300.00				
S	..	..	..	..	
R	(-)300.00				
02-Reconstruction of Distributaries-74-Rehabilitation of Dhulkot Distributary System -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	100.00				
S	..	..	..	..	
R	(-)100.00				
02-Reconstruction of Distributaries-76-Lining of Jand Minor -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	100.00				
S	..	..	..	..	
R	(-)100.00				
03-Reconstruction of Distributaries (after 01/02/2023)-08-Creating Surface Water Potential in Pathankot-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	200.00				
S	..	..	..	..	
R	(-)200.00				
03-Reconstruction of Distributaries (after 01/02/2023)-39-Lining and Allied Works of Budhlada Branch System-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	500.00				
S	..	..	..	..	
R	(-)500.00				
03-Reconstruction of Distributaries (after 01/02/2023)-41-Lining and Allied Works of Bhikhi Distributary System-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	500.00				
S	..	..	..	..	
R	(-)500.00				

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 44-Lining and Allied Works of Longowal Distributary System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	
R	(-)300.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 46-Construction Kalyan Distributary System of Barnala Division-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	500.00			
S	..	..	..	
R	(-)500.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 51-Construction of Nurpur Bedi Canal System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to due to non-receipt of bills of major works.
O	100.00			
S	..	..	..	
R	(-)100.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 52-Lining and Allied Works of Theriewal Distributary System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	
R	(-)300.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 53-Lining and Allied Works of Kotla Distributary System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	
R	(-)300.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 55-Lining and Allied Works of Kot Karam Chand Distributary System -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	200.00			
S	..	..	..	
R	(-)200.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 59-Lining and Allied Works of Machikke Minor-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	
R	(-)300.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 63-Lining and Allied Works of Hajipur Distributary System-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	
R	(-)300.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 66-Relining of Kular Minor-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	150.00			
S	..	..	..	
R	(-)150.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 67-Lining and Allied Works of Singhpura Minor-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	100.00			
S	..	..	..	
R	(-)100.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 68-Lining and Allied Works of Aspal Minor -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	100.00			
S	..	..	..	..
R	(-)100.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 69-Lining and Allied Works of Bangala Minor-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	100.00			
S	..	..	..	..
R	(-)100.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 70-River Training Works, Headworks Renovation (HSW Paint, Side and Bottom Seal, Cunette, Revetment Wall and 3 No. Spur at LMB)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	100.00			
S	..	..	..	..
R	(-)100.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 71-Lining Works Under Fazilka Division-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00			
S	..	..	..	..
R	(-)300.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 72-Relining of Barneshwah Distributary-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	200.00			
S	..	..	..	..
R	(-)200.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 81-Infrastructure related Works on Demands of Farmer-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	500.00			
S	..	..	..	..
R	(-)500.00			
<b>4711-Capital Outlay on Flood Control Projects-03-Drainage- 103-Civil Works-</b>				
72-Project Estimate for Providing Protection Works to Save BSF Wire Fencing, C-Land near, International Border, Different BOP's near Village Paharipur, Bharmal Jattan at River Ujh-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	800.00			
S	..	..	..	..
R	(-)800.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				
09-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab (ACA)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	22.50			
S	..	..	..	..
R	(-)22.50			

(xii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4700-Capital Outlay on Major Irrigation-02-Ranjit Sagar Dam (Commercial)- 800-Other expenditure-</b>				

## Grant No. 15- contd.

08-Works Expenditure-					
O	875.00				
S	..	1,053.00	1,167.05	+114.05	
R	178.00				
					Augmentation of provision by ₹ 178.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
					Reasons for the excess of ₹ 114.05 lakh have not been intimated (July 2025).
<b>05-Shahpur Kandi Project (Commercial)- 001-Direction and Administration-</b>					
08-Works Expenditure-					
O	8,836.90				
S	..	10,192.08	10,083.46	(-)108.62	
R	1,355.18				
					Augmentation of provision by ₹ 1,355.18 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
					Reasons for the saving of ₹ 108.62 lakh have not been intimated (July 2025).
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Construction of Shahpur Kandi Dam Project-					
O	465.10				
S	..	536.43	536.43	..	
R	71.33				
					Augmentation of provision by ₹ 71.33 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
<b>06-Low Dam in Kandi Area (NABARD) (Commercial)- 101-Works related to Irrigation-</b>					
03-MI-14 Project for Completing Balance Work of Nara Dam/ its Appurtenant Works and Water Distribution in Hoshiarpur District (Rural Infrastructure Development Fund - XXI)-					
O	300.00				
S	..	535.00	450.48	(-)84.52	
R	235.00				
					Augmentation of provision by ₹ 235.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
					Reasons for the saving of ₹ 84.52 lakh have not been intimated (July 2025).

## Grant No. 15- contd.

<b>4701-Capital Outlay on Medium Irrigation-16-Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial) - 101-Works related to Irrigation-</b>					
01-Works Expenditure-					Augmentation of provision by ₹ 147.37 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.02	147.39	146.62	(-)0.77	
S	..				
R	147.37				
<b>57-Concrete Lining of Distributaries and Minors- 101-Works related to Irrigation-</b>					
02-Reconstruction of Distributaries- 09-Rehabilitation, Renovation and Modernization of Lahore Branch System along with Allied Work in District Gurdaspur and Amritsar-					Augmentation of provision by ₹ 84.77 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	190.00	274.77	274.77	..	
S	..				
R	84.77				
02-Reconstruction of Distributaries- 10-Modernization of Talwandi Distributary System-					Augmentation of provision by ₹ 64.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00	65.00	65.00	..	
S	..				
R	64.00				
02-Reconstruction of Distributaries- 14-Rehabilitation of Kanganwal Distributary-					Augmentation of provision by ₹ 577.16 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 57.94 lakh have not been intimated (July 2025).
O	200.00	777.16	719.22	(-)57.94	
S	..				
R	577.16				

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 16-Relining of Mehmamara Minor RD 0 to 37500-					Augmentation of provision by ₹ 35.47 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00				
S	..	36.47	32.87	(-)3.60	
R	35.47				
02-Reconstruction of Distributaries- 19-Remodeling/Relining of Raikot Distributary RD 0 to 150950 Tail-					Augmentation of provision by ₹ 109.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00				
S	..	110.00	110.00	..	
R	109.00				
02-Reconstruction of Distributaries- 32-Project Estimate for Concrete Lining of Khanna Distributary System-					Augmentation of provision by ₹ 500.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 66.85 lakh have not been intimated (July 2025).
O	1,500.00				
S	1,000.00	3,000.00	2,933.15	(-)66.85	
R	500.00				
02-Reconstruction of Distributaries- 33-Project of Nawada Distributary System from RD 0 to 87350 of taking at RD 22500/L Ghaggar Branch-					Augmentation of provision by ₹ 260.10 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00				
S	..	261.10	260.34	(-)0.76	
R	260.10				
02-Reconstruction of Distributaries- 34-Lining of Kotli Distributary System with M15 Concrete from RD 0 to 78000-					Augmentation of provision by ₹ 381.53 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00				
S	..	382.53	382.53	..	
R	381.53				

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 38-Relining of Minor No. 01 Arakwas Distributary from RD 0 to 9100 and RD 0 to 10490-					Augmentation of provision by ₹ 53.36 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.01				
S	..	53.37	52.60	(-0.77)	
R	53.36				
02-Reconstruction of Distributaries- 48-Relining of Jit Disty from ED 0 to 35177 and Constructing its Drainage Crossing at RD 36930 off taking at RD 68883/R of Sirhind Feeder-					Augmentation of provision by ₹ 114.40 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.01				
S	..	114.41	114.37	(-0.04)	
R	114.40				
02-Reconstruction of Distributaries- 49-Relining of Low Level Machaki Minor from RD 0 to 37500 off taking at RD 157306/R of Sirhind Feeder-					Augmentation of provision by ₹ 46.14 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.01				
S	..	46.15	46.10	(-0.05)	
R	46.14				
02-Reconstruction of Distributaries- 50-Cement Concrete Lining of Bahadurke Distributary System off taking at ED 45000/R of Jalalabad Branch-					Augmentation of provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	400.00				
S	..	500.00	500.00	..	
R	100.00				

## Grant No. 15- contd.

02-Reconstruction of Distributaries- 52-Cement Concrete Lining of Sodhiwala Distributary System-					Augmentation of provision by ₹ 598.30 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	300.00				
S	..	898.30	898.30	..	
R	598.30				
02-Reconstruction of Distributaries- 53-Rehabilitation/Restoration of Bank Relining of Unlined/Distorted Portion from RD 122300 to 181000 & Construction of Escape Regulator at RD 20854 of Ladhuka Distributary-					Augmentation of provision by ₹ 524.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.01				
S	..	525.00	525.00	..	
R	524.99				
02-Reconstruction of Distributaries- 58-Concrete Lining Badhni Distributary System-					Augmentation of provision by ₹ 74.51 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	60.00				
S	..	134.51	134.50	(-0.01)	
R	74.51				
02-Reconstruction of Distributaries- 64-Concrete Lining of Karamgarh Distributary System-					Augmentation of provision by ₹ 430.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	300.00				
S	..	730.00	730.00	..	
R	430.00				
02-Reconstruction of Distributaries- 66-Remodeling/ Reconstruction of Joga Distributary RD 0 to 74120 by Concrete Lining-					Augmentation of provision by ₹ 546.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	10.00				
S	..	556.00	555.51	(-0.49)	
R	546.00				

## Grant No. 15- contd.

02-Reconstruction of Distributaries-77-Lining of 3-R Distributary System-					Augmentation of provision by ₹ 375.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	146.00	521.00	521.00	..	
S	..				
R	375.00				
02-Reconstruction of Distributaries-79-Lining of 4-R Distributary System-					Augmentation of provision by ₹ 58.11 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	17.00	75.11	75.10	(-)0.01	
S	..				
R	58.11				
02-Reconstruction of Distributaries-82-Rehabilitation of Dehlon Distributary -					Augmentation of provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	400.00	500.00	499.89	(-)0.11	
S	..				
R	100.00				
02-Reconstruction of Distributaries-91-Rehabilitation of Gobindgarh Distributary-					Augmentation of provision by ₹ 160.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	600.00	760.00	760.00	..	
S	..				
R	160.00				
03-Reconstruction of Distributaries (after 01/02/2023)-03-Rehabilitation, Renovation and Modernization of Kasur Branch Lower and Allied Works-					Augmentation of provision by ₹ 219.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00	220.00	220.00	..	
S	..				
R	219.00				

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 15-Concrete Lining of Azamwala Minor-				Augmentation of provision by ₹ 460.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 120.00 lakh have not been intimated (July 2025).
O	200.00			
S	..	660.00	540.00	(-)120.00
R	460.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 19-Reconstruction of Mussa Branch System with 20% Enhanced Capacity-				Augmentation of provision by ₹ 89.50 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00			
S	..	90.50	90.48	(-)0.02
R	89.50			
03-Reconstruction of Distributaries (after 01/02/2023)- 20-Rehabilitation, Renovation and Modernization of Bhinder Distributary System-				Augmentation of provision by ₹ 119.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	0.01			
S	..	120.00	120.00	..
R	119.99			
03-Reconstruction of Distributaries (after 01/02/2023)- 21-Project Estimate for Babehali Distributary System-				Augmentation of provision by ₹ 232.18 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00			
S	..	233.18	233.18	..
R	232.18			
03-Reconstruction of Distributaries (after 01/02/2023)- 28-Relining (With Concrete Lining) of Moonak Branch System off taking at RD 10283 5/L of Ladhbanjara-				Augmentation of provision by ₹ 154.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	40.00			
S	..	194.00	194.00	..
R	154.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 42-Lining and Allied Works of Upli Distributary System-				Augmentation of provision by ₹ 270.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	300.00			
S	..	570.00	570.00	..
R	270.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 43-Lining and Allied Works of Sangrur Distributary System-				Augmentation of provision by ₹ 351.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	300.00			
S	..	651.00	651.00	..
R	351.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 50-Construction of Kokari Distributary System-				Augmentation of provision by ₹ 400.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 269.37 lakh have not been intimated (July 2025).
O	300.00			
S	428.89	1,128.89	859.52	(-)269.37
R	400.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 56-Lining and Allied Works of Dhoewal Minor-				Augmentation of provision by ₹ 450.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	200.00			
S	..	650.00	650.00	..
R	450.00			
03-Reconstruction of Distributaries (after 01/02/2023)- 57-Lining and Allied works of Pandori Distributary-				Augmentation of provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	200.00			
S	..	250.00	250.00	..
R	50.00			

## Grant No. 15- contd.

03-Reconstruction of Distributaries (after 01/02/2023)- 58-Lining and Allied works of Rattoke Minor-					Augmentation of provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	300.00	350.00	350.00	..	
S	..				
R	50.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 61-Lining and Allied Works of Riarki System-					Augmentation of provision by ₹ 554.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	5.00	559.00	559.00	..	
S	..				
R	554.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 80-Canal Based Recharged Structure-					Augmentation of provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 56.97 lakh have not been intimated (July 2025).
O	300.00	450.00	393.03	(-)56.97	
S	..				
R	150.00				
03-Reconstruction of Distributaries (after 01/02/2023)- 82-Revival of Dumniwala System-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 499.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..	500.00	500.00	..	
S	0.01				
R	499.99				
03-Reconstruction of Distributaries (after 01/02/2023)- 88-Concrete Lining of New Macchiwala Link Channel RDO-28872 -					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 624.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..	625.00	625.00	..	
S	0.01				
R	624.99				

## Grant No. 15- contd.

04-Reconstruction of Distributaries (After 18/12/2024)- 01-Construction of Escape, Catchment Drains and Lift Scheme in the State of Punjab-				Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 640.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..			
S	0.01	641.00	615.35	(-)25.65
R	640.99			
04-Reconstruction of Distributaries (After 18/12/2024)- 06-Reconstruction of New Tarmala Link Channel by Concrete Lining from RD 0-23099 -				Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 499.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..			
S	0.01	500.00	500.00	..
R	499.99			
<b>800-Other Expenditure-</b>				
02-Reconstruction of Distributaries- 18-Relining of Raiake Feeder RD 0 to 52000-				Augmentation of provision by ₹ 513.16 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00			
S	185.84	700.00	699.95	(-)0.05
R	513.16			
03-Reconstruction of Distributaries (after 01.02.2023)- 36-Reconstructions of Uddat Branch System Included all Distributary/Minor-				Augmentation of provision by ₹ 321.09 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00			
S	..	322.09	322.09	..
R	321.09			
<b>4702-Capital Outlay on Minor Irrigation-00- 102- Ground Water-</b>				

## Grant No. 15- contd.

12-Project for Installation of 167 no. Shallow Tubewell near River Bed in Various District of Punjab-					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 499.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..	500.00	500.00	..	
S	0.01				
R	499.99				

<b>4705-Capital Outlay on Command Area Development-00- 106-Kotla Branch Canal System-</b>					
01-Construction of Field Channels/Laying of Underground Pipeline-01-Watercourse of Underground Pipelines of Bathinda Branch, Kotla Branch , Patiala Feeder 1 and 2 Canals of Amargarh Constituency, Malerkotla-					Augmentation of provision by ₹ 226.10 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	750.00	976.10	976.00	(-)0.10	
S	..				
R	226.10				

<b>4711-Capital Outlay on Flood Control Projects-03- Drainage- 103-Civil Works-</b>					
74-Carrying out Desilting, Cleaning , Strengthening Works of Drains Through Departmental Machinery-					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 379.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	..	380.00	379.98	(-)0.02	
S	0.01				
R	379.99				
75-Drainage works-01-Designing and Providing Boulder Pitching on Both Side Slopes of Nabipur Cut Drain in District Gurdaspur-					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 524.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 195.68 lakh have not been intimated (July 2025).
O	..	525.00	329.32	(-)195.68	
S	0.01				
R	524.99				

## Grant No. 15- contd.

75-Drainage works- 02-Construction of Recharge Structure on Drains-					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 149.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the excess of ₹ 116.63 lakh have not been intimated (July 2025).
O	..	150.00	266.63	+116.63	
S	0.01				
R	149.99				

(xiii) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4700-Capital Outlay on Major Irrigation-02-Ranjit Sagar Dam (Commercial)-799-Suspense-</b>				
01-Debit to Stock-				
O	..	..	84.08	+84.08
S	..			
R	..			
Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).				
<b>05-Shahpur Kandi Project (Commercial)- 799-Suspense-</b>				
02-Debit to Miscellaneous Advance-				
O	..	..	213.06	+213.06
S	..			
R	..			
Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).				
<b>4711-Capital Outlay on Flood Control Projects-01-Flood Control- 001-Direction and Administration-</b>				
08-Works Expenditure-				
O	..	..	119.70	+119.70
S	..			
R	..			
Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).				
<b>799-Suspense-</b>				
01-Debit to Stock-				
O	..	..	9.41	+9.41
S	..			
R	..			
Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).				

---

**Grant No. 15- contd.**


---

<b>03-Drainage- 001-Direction and Administration-</b>					
03-Execution-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	273.27	+273.27	
R	..				
08-Works Expenditure-					Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..				
S	..	..	49.27	+49.27	
R	..				

## Grant No. 15- contd.

(xiv) **Review of Direction and Administration, Machinery and Equipment Charges in Irrigation Department under Major Heads 2700- Major Irrigation, 2701-Medium Irrigation, 4700-Capital Outlay on Major Irrigation and 4701-Capital Outlay on Medium Irrigation:-**

The following table shows the figures of Direction and Administration, Machinery and Equipment Charges and their percentage of Works Outlay during 2022-23, 2023-24 and 2024-25 :-

Head of Account	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Per cent of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment Charges
1	2	3	4	5	6	7
₹ in lakh						
Thien Dam/	2022-23	1,173.13	16,449.59	..	1,402	..
Ranjit Sagar	2023-24	2,280.14	14,875.89	..	652	..
Dam	2024-25	1,167.05	15,848.29	..	1,357	..
Shahpur Kandi Project	2022-23	9,082.53	3,639.42	..	40	..
	2023-24	9,101.49	357.96	..	04	..
	2024-25	10,083.45	371.76	..	3.68	..
Low Dam in Kandi Area	2022-23	2,219.22	..	..	..	..
	2023-24	1,171.09	..	..	..	..
	2024-25	..	..	..	..	..
Sutlej Yamuna Project	2022-23	..	..	..	..	..
	2023-24	..	..	..	..	..
	2024-25	..	..	..	..	..

**Suspense Transactions :-** (i) The expenditure under this Grant includes ₹ 543.29 lakh booked under the minor head 'Suspense'. The minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

**The nature and accounting of transactions under each of these sub-divisions are explained below:-**

(1) **Stock-** This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed off. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

(2) **Miscellaneous Works Advances-** The sub-head accommodates debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants etc. A debit balance thus represents recoverable amounts.

(3) **Workshop Suspense-**The charges for the jobs executed or other operations in Public Works Department Workshops are initially debited to this sub-head pending their recovery or adjustment.

## Grant No. 15- contd.

(ii) An analysis of 'Suspense' transactions in the grant during 2024-25 is given below:-

Head of Account		Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
( ₹ in lakh)					
<b>2700-</b>	<b>Major Irrigation-</b>				
	Stock	+83.47	0.00	0.00	+83.47
	Miscellaneous Works Advances	+83.88	4.36	5.81	+82.43
	<b>Total</b>	<b>+167.35</b>	<b>4.36</b>	<b>5.81</b>	<b>+165.90</b>
<b>2701-</b>	<b>Medium Irrigation-</b>				
	Stock	(-)3,456.88	410.42	188.85	(-)3,235.31
	Miscellaneous Works Advances	+498.34	1,821.80	7.22	+2,312.92
	Work Shop	(-)2.89	0.00	0.00	(-)2.89
	<b>Total</b>	<b>(-)2,961.43</b>	<b>2,232.22</b>	<b>196.07</b>	<b>(-)925.28</b>
<b>2702-</b>	<b>Minor Irrigation-</b>				
	Stock	+7.96	0.00	0.00	+7.96
	Miscellaneous Works Advances	+115.77	0.00	0.00	+115.77
	<b>Total</b>	<b>+123.73</b>	<b>0.00</b>	<b>0.00</b>	<b>+123.73</b>
<b>2711-</b>	<b>Flood Control and Drainage-</b>				
	Stock	+156.80	96.26	58.76	+194.30
	Miscellaneous Works Advances	(-)30.14	20.96	11.81	(-)20.99
	<b>Total</b>	<b>+126.66</b>	<b>117.22</b>	<b>70.57</b>	<b>+173.31</b>
<b>4700-</b>	<b>Capital Outlay on Major Irrigation-</b>				
	Stock	+8,262.64	100.50	28.61	+8,334.53
	Miscellaneous Works Advances	(-)4,552.76	279.82	415.91	(-)4,688.85
	Workshop Suspense	+4.00	0.00	0.00	+4.00
	<b>Total</b>	<b>+3,713.88</b>	<b>380.32</b>	<b>444.52</b>	<b>+3,649.68</b>

## Grant No. 15- conclud.

Head of Account		Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
( ₹ in lakh)					
<b>4701-</b>	<b>Capital Outlay on Medium Irrigation-</b>				
	Stock	(-)46.36	0.00	0.00	(-)46.36
	Miscellaneous Works Advances	+14,046.93	0.00	0.00	+14,046.93
	Workshop Suspense	(-)9.67	0.00	0.00	(-)9.67
	<b>Total</b>	<b>+13,990.90</b>	<b>0.00</b>	<b>0.00</b>	<b>+13,990.90</b>
<b>4702-</b>	<b>Capital Outlay on Minor Irrigation-</b>				
	Stock	+4.81	0.00	0.00	+4.81
	Miscellaneous Works Advances	+22.10	0.00	0.00	+22.10
	<b>Total</b>	<b>+26.91</b>	<b>0.00</b>	<b>0.00</b>	<b>+26.91</b>
<b>4711-</b>	<b>Capital Outlay on Flood Control Projects-</b>				
	Stock	+2,245.87	100.72	24.39	+2,322.20
	Miscellaneous Works Advances	+6,924.26	0.00	85.58	+6,838.68
	<b>Total</b>	<b>+9,170.13</b>	<b>100.72</b>	<b>109.97</b>	<b>+9,160.88</b>

---

**Grant No. 16- Labour**


---

**Revenue:****Major Head:**
**2230 - Labour, Employment and Skill  
Development**
**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	31,24,84	41,88,58	40,12,80	(-)1,75,78	..
Supplementary	10,63,74				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 175.78 lakh in the voted grant, the supplementary grant of ₹ 1,063.74 lakh obtained in March 2025 excessive.
- (ii) There was an overall saving of ₹ 175.78 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-01-Labour - 103-General Labour Welfare-</b>				
03-Centrally Sponsored Scheme for Rehabilitation of Bonded Labourers-				Last year also the entire provision remained unutilized. Department has intimated that entire provision remained un-utilized due to non-receiving of cases under rehabilitation of bonded labour.
O	10.00			
S	..	10.00	..	
R	..		(-)10.00	

---

**Grant No. 16 - concl.**


---

<b>789-Special Component Plan for Scheduled Castes-</b>					
07-Rehabilitation of Bonded Labourers-					Last year also the entire provision remained unutilized.  Department has intimated that entire provision remained un-utilized due to non-receiving of cases under rehabilitation of bonded labour.
O	10.00	10.00	..	(-)10.00	
S	..				
R	..				

---

**Grant No. 17- Local Government**


---

**Revenue:****Major Head:**

2216 - Housing

2217 - Urban Development

3604 - Compensation and Assignments to  
Local Bodies and Panchayati Raj  
Institutions

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	40,91,62,40	49,81,19,34	44,89,40,46	(-)4,91,78,88	44,29,33
Supplementary	8,89,56,94				

**Capital:****Major Head:**

4217 - Capital Outlay on Urban  
Development

**Voted -**

Original	11,69,27,00	18,37,88,11	14,28,26,69	(-)4,09,61,42	..
Supplementary	6,68,61,11				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 49,178.88 lakh in the voted grant, the supplementary grant of ₹ 88,956.94 lakh obtained in March 2025 proved excessive.
- (ii) Total saving in the voted grant was ₹ 49,178.88 lakh, however, ₹ 4,429.33 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
<b>2216-Housing-02-Urban Housing- 789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 17- contd.

01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 02-Assistance to Beneficiaries for Construction -				Reduction in provision by ₹ 11,493.21 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under other charges.
O	23,500.00			
S	..	12,006.79	12,006.77	(-)0.02
R	(-)11,493.21			
<b>800-Other expenditure-</b>				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 04-Assistance to Beneficiaries for Construction -				Reduction in provision by ₹ 23,233.86 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under other charges.
O	23,500.00			
S	..	266.14	163.79	(-)102.35
R	(-)23,233.86			Reasons for the saving of ₹ 102.35 lakh have not been intimated (July 2025).
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 06-Beneficiary led Enhancement -				Reduction in provision by ₹ 1,258.68 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under conferences, seminars, workshops, tours etc.
O	1,500.00			
S	..	241.32	126.38	(-)114.94
R	(-)1,258.68			Reasons for the saving of ₹ 114.94 lakh have not been intimated (July 2025).
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 10-Other Expenses Third Party Quality Monitoring Agency-				Reasons for the saving of ₹ 101.25 lakh have not been intimated (July 2025).
O	225.00			
S	..	225.27	124.02	(-)101.25
R	0.27			
<b>2217-Urban Development-80-General -001-Direction and Administration-</b>				

## Grant No. 17- contd.

02-Local Government Directorate-					
O	1,392.22	1,283.55	1,210.80	(-)72.75	Reduction in provision by ₹ 108.67 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 74.01 lakh), less receipt of bills of (ii) office expenses (₹ 12.76 lakh), (iii) medical reimbursement (₹ 7.75 lakh), (iv) office vehicles (₹ 5.43 lakh), (v) hiring of vehicles (₹ 4.96 lakh), (vi) telephone charges (₹ 2.67 lakh), (vii) domestic travel expenses (₹ 1.91 lakh) and (viii) repair and maintenance (₹ 1.05 lakh).  Also, there was saving of ₹ 193.85 lakh, ₹ 167.80 lakh and ₹ 135.73 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 72.75 lakh have not been intimated (July 2025).
S	..				
R	(-)108.67				
<b>004-Research-</b>					
01-Urban Rejuvenation Mission 500 Habitations AMRUT-03-AMRUT 2.0 Administrative and Office Expenses (A&OE) -					
O	2,504.00	977.75	484.34	(-)493.41	Reduction in provision by ₹ 1,526.25 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) conferences, seminars, workshops, tours etc (₹ 580.41 lakh), (ii) other contractual services (₹ 432.59 lakh), (iii) other charges (₹ 366.00 lakh) and (iv) office expenses (₹ 147.25 lakh).  Reasons for the saving of ₹ 493.41 lakh have not been intimated (July 2025).
S	..				
R	(-)1,526.25				
03-Swachh Bharat Mission (Urban)-01-IEC & Public Awareness-					
O	3,050.00	2,721.34	2,420.33	(-)301.01	Reduction in provision by ₹ 328.66 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under other charges (₹ 463.66 lakh), partly set off by excess due to clearance of pending bills under advertising and publicity.  Reasons for the saving of ₹ 301.01 lakh have not been intimated (July 2025).
S	..				
R	(-)328.66				

## Grant No. 17- contd.

<b>3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-</b>					
12-Grants-in-Aid to Municipal Committees/Corporations Notified Area Committees in Lieu of Abolition of Octroi on Liquor in the State-					Last year also there was saving of ₹ 5,002.58 lakh. Reasons for the saving of ₹ 5,050.00 lakh have not been intimated (July 2025).
O	20,200.00				
S	..	20,200.00	15,150.00	(-)5,050.00	
R	..				
13-Devolution of Share of Taxes and Duties to Municipalities as Recommended by the 2nd Punjab Finance Commission-					Reduction in provision by ₹ 8,000.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	33,800.00				
S	..	25,800.00	25,800.00	..	
R	(-)8,000.00				
28-Grants-In-Aid to Urban Local Bodies as per Recommendations of 15th Central Finance Commission-01-General Basic Grant -					Reduction in provision by ₹ 65,921.63 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grant-in-aid general (non-salary).
O	80,000.00				
S	..	14,078.37	14,078.37	..	
R	(-)65,921.63				
32-Grant-in-aid to BRTS Amritsar to Cover the Gap of Funding from Collection of Additional Cess on Petrol, Diesel and Personalized Vanity Number-					Reduction in provision by ₹ 250.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	500.00				
S	..	250.00	250.00	..	
R	(-)250.00				

## Grant No. 17- contd.

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2216-Housing-02-Urban Housing -800-Other Expenditure-</b>				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 05-Administrative and Other Expenses (A&OE) -				Reduction in provision by ₹ 29.00 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under conferences, seminars, workshops, tours etc.
O	36.00			
S	..	7.00	..	(-)7.00
R	(-)29.00			
Reasons for non-utilization of the entire provision have not been intimated (July 2025).				
<b>2217-Urban Development-80-General -003-Training-</b>				
04-National Urban Livelihood Mission-				Reduction in provision by ₹ 1,874.75 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,152.00			
S	..	277.25	..	(-)277.25
R	(-)1,874.75			
Reasons for non-utilization of the entire provision have not been intimated (July 2025).				
<b>004-Research-</b>				
01-Urban Rejuvenation Mission 500 Habitations AMRUT- 02-AMRUT 1.0 Formulation of GIS Based Master Plans -				Reduction in provision by ₹ 1,350.00 lakh through re-appropriation in March 2025 was due to less-release of funds by the Finance Department under other contractual services.
O	1,500.00			
S	..	150.00	..	(-)150.00
R	(-)1,350.00			
Reasons for non-utilization of the entire provision have not been intimated (July 2025).				
<b>789-Special Component Plan for Scheduled Castes-</b>				
01-National Urban Livelihood Mission (NULM)-				Reduction in provision by ₹ 560.24 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	643.00			
S	..	82.76	..	(-)82.76
R	(-)560.24			

## Grant No. 17- contd.

				Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
<b>800-Other Expenditure-</b>					
02-Building Fiscal and Institutional Resilience for Growth of Punjab-					Reduction in provision by ₹ 875.00 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under (i) other contractual services (₹ 475.00 lakh), (ii) office expenses (₹ 300.00 lakh) and (iii) other charges (₹ 100.00 lakh).  Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,000.00	125.00	..	(-)125.00	
S	..				
R	(-)875.00				

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2216-Housing-02-Urban Housing -800-Other Expenditure-</b>					
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 09-Information Education and Communication-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under advertising and publicity.
O	30.00	..	..	..	
S	..				
R	(-)30.00				
<b>2217-Urban Development-80-General -800-Other Expenditure-</b>					
98-Computerization in the State- 01-Purchase of Computer related Hardware -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	6.00	..	..	..	
S	..				
R	(-)6.00				

---

**Grant No. 17- contd.**


---

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2216-Housing-02-Urban Housing- 789-Special Component Plan for Scheduled Castes-</b>				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 04-Beneficiary led Enhancement-				Augmentation of provision by ₹ 264.21 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.
O	1,500.00			
S	..	1,764.21	1,764.21	
R	264.21		..	
<b>2217-Urban Development-80-General- 004-Research-</b>				
02-Mission for Development of 100 Smart Cities- 03-Administrative and Office Expenses (A&OE) Amritsar Smart City -				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 449.96 lakh through re-appropriation in March 2025 due to clearance of pending bills of (i) office expenses (₹ 112.49 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 112.49 lakh), (iii) other contractual services (₹ 112.49 lakh) and other charges (₹ 112.49 lakh).
O	..	450.04	450.00	
S	0.08		(-)0.04	
R	449.96			

## Grant No. 17- contd.

02-Mission for Development of 100 Smart Cities- 02-Administrative and Office Expenses (A&OE) Jalandhar Smart City -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,002.44 lakh through re-appropriation in March 2025 due to clearance of pending bills of (i) office expenses (₹ 250.61 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 250.61 lakh), (iii) other contractual services (₹ 250.61 lakh) and (iv) other charges (₹ 250.61 lakh).  Last year also there was saving of ₹ 112.50 lakh.  Reasons for the saving of ₹ 280.94 lakh have not been intimated (July 2025).
O	..	1,002.52	721.58	(-)280.94	
S	0.08				
R	1,002.44				
<b>797-Transfer to reserve funds/Deposit Accounts-</b>					
01-Solid and Liquid Waste Management Fund-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 11,043.31 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide more funds under inter account transfer.
O	..	1,00,000.00	1,00,000.00	..	
S	88,956.69				
R	11,043.31				
<b>3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-</b>					
27-Punjab Municipal Infrastructure Development Fund (PMIDF Act 2011)- 01-Special Assistance under PMIDF (PMDIF Act 2011) -					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 9,267.99 lakh through re-appropriation in March 2025 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	9,268.00	9,268.00	..	
S	0.01				
R	9,267.99				

## Grant No. 17- contd.

28-Grants-in-Aid to Urban Local Bodies as per Recommendations of 15th Central Finance Commission-03-Untied grant for NMPC -				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 21,459.99 lakh through re-appropriation in March 2025 due to clearance of pending bills under grants-in-aid general (non-salary). Reasons for the saving of ₹ 11,248.98 lakh have not been intimated (July 2025).
O	..	21,460.00	10,211.02	
S	0.01			
R	21,459.99			
28-Grants-in-Aid to Urban Local Bodies as per Recommendations of 15th Central Finance Commission-04-Tied Grant NMPC and MPCs -				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 49,853.99 lakh through re-appropriation in March 2025 due to clearance of pending bills under grants-in-aid general (non-salary). Reasons for the saving of ₹ 25,307.45 lakh have not been intimated (July 2025).
O	..	49,854.00	24,546.55	
S	0.01			
R	49,853.99			
28-Grants-in-Aid to Urban Local Bodies as per Recommendations of 15th Central Finance Commission-06-Health Sector Grant for Urban Health & Wellness Centres (UHWCS) -				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 24,174.99 lakh through re-appropriation in March 2025 due to clearance of pending bills under grants-in-aid general (non-salary).
O	..	24,175.00	24,175.00	
S	0.01			
R	24,174.99			
31-Grant-in-Aid to Urban Local Bodies from Cow Cess Collected in Urban Areas of Punjab on Liquor-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,228.33 lakh through re-appropriation in March 2025 due to clearance of pending bills under grants-in-aid general (non-salary).
O	..	1,228.34	1,228.34	
S	0.01			
R	1,228.33			
34-Share of Professional Tax to Urban Local Bodies as per Recommendation of 6th Punjab Finance Commission-				Augmentation of provision by ₹ 6,599.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills under grants-in-aid general (non-salary).
O	0.01	6,600.00	6,600.00	
S	..			
R	6,599.99			

---

**Grant No. 17- contd.**


---

**Capital:**

- (vii) In view of the saving of ₹ 40,961.42 lakh in the voted grant, the supplementary grant of ₹ 66,861.11 lakh obtained in March 2025 proved excessive.
- (viii) There was an overall saving of ₹ 40,961.42 lakh in the voted grant but no amount was surrendered by the department during the year.
- (ix) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4217-Capital Outlay on Urban Development-60-Other Urban Development Schemes -051-Construction-</b>				
09-Municipal Development Fund-				Also, there was saving of ₹ 5,215.09 lakh and ₹ 6,691.23 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 5,921.07 lakh have not been intimated (July 2025).
O	12,320.00			
S	..	6,398.93	(-)5,921.07	
R	..			
	12,320.00			
13-Swachh Bharat Mission (Urban)-01-Sanitation-				Reduction in provision by ₹ 356.20 lakh through re-appropriation in March 2025 was due to less release of funds under major works.
O	1,114.00			
S	..	757.80	..	
R	(-)356.20			
	757.80			
13-Swachh Bharat Mission (Urban)-02-User Water Management-				Reduction in provision by 13,136.60 lakh through re-appropriation in March 2025 was due to less release of funds under major works. Reasons for the excess of ₹ 2,271.30 lakh have not been intimated (July 2025).
O	19,491.60			
S	..	8,626.30	+2,271.30	
R	(-)13,136.60			
	6,355.00			
13-Swachh Bharat Mission (Urban)-03-Solid Waste Management-				Reduction in provision by 4,219.09 lakh through re-appropriation in March 2025 was due to less release of funds under major works.
O	9,921.40			
S	..	5,702.31	..	
R	(-)4,219.09			
	5,702.31			

## Grant No. 17- contd.

15-Urban Rejuvenation Mission-500 Habitations - AMRUT-07-AMRUT 2.0 - Project Funds -				Reduction in provision by ₹ 32,713.00 lakh through re-appropriation in March 2025 was due to less release of funds under major works. Reasons for the saving of ₹ 2,500.00 lakh have not been intimated (July 2025).
O	35,400.00	2,687.00	187.00	(-)2,500.00
S	..			
R	(-)32,713.00			

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4217-Capital Outlay on Urban Development-60-Other Urban Development Schemes -051-Construction-</b>				
14-Mission for Development of 100 Smart Cities-03-Development of Sultanpur Lodhi -				Augmentation of provision by ₹ 6,662.53 lakh through re-appropriation in March 2025 was due to clearance of pending bills under major works. Reasons for the saving of ₹ 4,067.00 lakh have not been intimated (July 2025).
O	10,000.00	20,333.00	16,266.00	
S	3,670.47			
R	6,662.53			
14-Mission for Development of 100 Smart Cities-04-Smart City Ludhiana -				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 2,149.99 lakh through re-appropriation in March 2025 due to clearance of pending bills under major works.
O	..	2,150.00	2,150.00	
S	0.01			
R	2,149.99			
14-Mission for Development of 100 Smart Cities-05-Smart City Jalandhar -				Augmentation of provision by ₹ 9,648.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills under major works. Also, there was saving of ₹ 22,700.00 lakh and ₹ 2,400.00 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 7,266.75 lakh have not been intimated (July 2025).
O	7,500.00	17,148.00	9,881.25	
S	..			
R	9,648.00			

## Grant No. 17- concld.

14-Mission for Development of 100 Smart Cities- 06-Smart City Amritsar -					Augmentation of provision by ₹ 6,450.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills under major works.
O	7,500.00	13,950.00	13,950.00	..	
S	..				
R	6,450.00				
18-Punjab Municipal Services Improvement Project (PMSIP) - World Bank Project-					Augmentation of provision by ₹ 13,272.41 lakh through re-appropriation in March 2025 was due to clearance of pending bills under major works.
O	10,000.00	36,663.00	25,427.27	(-)11,235.73	Last year also there was saving of ₹ 5,374.81 lakh.
S	13,390.59				
R	13,272.41				
					Reasons for the saving of ₹ 11,235.73 lakh have not been intimated (July 2025).

---

**Grant No. 18- Personnel**


---

**Revenue:****Major Head:**

2051 - Public Service Commission

2070 - Other Administrative Services

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	29,73,20	34,76,80	34,72,27	(-)4,53	..
Supplementary	5,03,60				

**Charged -**

Original	9,91,42	9,91,42	8,33,12	(-)1,58,30	1,19,94
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) Saving in the voted grant [partly set off by excess under other head as mentioned in note (ii) below] was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2070-Other Administrative Services-00- 003-Training-</b>				
02-Assistance to Mahatma Gandhi State Institute of Public Administration, Punjab-				Reduction in provision by ₹ 153.82 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets (₹ 240.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 80.00 lakh) and (ii) grants-in-aid general (salary) (₹ 6.18 lakh).
O	1,553.82	1,400.00	1,398.36	
S	..			
R	(-)153.82			

- (ii) Excess was mainly under the following head:-

## Grant No. 18- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2051-Public Service Commission-00- 103-Staff Selection Commission-</b>				
01-Subordinate Services Selection Board-				
O	1,416.38	2,073.80	2,071.07	(-)2.73
S	503.60			
R	153.82			
Augmentation of provision by ₹ 153.82 lakh through re-appropriation in March 2025 was due to (i) hiring of more number of professionals for professional services (₹ 146.40 lakh) and (ii) payment of salary and arrear bills (₹ 16.21 lakh), partly set off by saving due to (i) hiring of less number of vehicles for office use (₹ 5.99 lakh), (ii) less receipt of bills of hospitality and entertainment (₹ 1.70 lakh) and (iii) medical reimbursement (₹ 1.50 lakh).				

**Charged:**

(iii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2051-Public Service Commission-00- 102-State Public Service Commission-</b>				
01-Punjab Public Service Commission-				
O	935.89	815.64	777.82	(-)37.82
S	..			
R	(-)120.25			
Reduction in provision by ₹ 120.25 lakh through re-appropriation in March 2025 was due to (i) non-appointment of PPSC Chairman and members (₹ 56.62 lakh), less receipt of bills of (ii) professional services (₹ 30.00 lakh), (iii) secret services (₹ 15.00 lakh), (iv) supplies and materials (₹ 6.00 lakh), (v) hospitality and entertainment (₹ 5.00 lakh), (vi) advertising and publicity (₹ 4.00 lakh), (vii) telephone charges (₹ 1.58 lakh) and				

---

**Grant No. 18- conclud.**

---

	<p>(viii) less hiring of vehicles for office use (₹ 6.99 lakh), partly set off by excess due to clearance of pending bills of (i) contingent articles (₹ 12.00 lakh) and (ii) conferences, seminars, workshops, tours etc. (₹ 1.00 lakh).</p> <p>Last year also there was saving of ₹ 87.45 lakh.</p> <p>Department has intimated that the saving of ₹ 37.82 lakh was due to retirement of PPSC members and late posting of Chairman of PPSC.</p>
--	---

---

**Grant No. 19- Planning**


---

**Revenue:****Major Head:**

3451 - Secretariat - Economic Services

3454 - Census Surveys and Statistics

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	57,36,40	57,36,40	39,24,91	(-)18,11,49	9,80,84
Supplementary	..				

**Capital :****Major Head:**5475 - Capital Outlay on Other General  
Economic Services**Voted -**

Original	1,22,02,90	1,22,22,00	1,19,70,21	(-)2,51,79	..
Supplementary	19,10				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 1,811.49 lakh, however, ₹ 980.84 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by expenditure incurred without provision of funds under other heads as mentioned in note (v) below ] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>3451-Secretariat - Economic Services-00- 101- Niti Aayog-</b>					
01-Planning Board-				Reduction in provision by ₹ 319.82 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) arrears of the Government employees (₹ 172.00 lakh), (ii) minor works (₹ 120.00	
O	811.21	491.39	391.46		(-)99.93
S	..				
R	(-)319.82				

## Grant No. 19- contd.

					lakh), (iii) office expenses (₹ 12.00 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), (v) hospitality and entertainment (₹ 2.00 lakh), (vi) telephone charges (₹ 1.90 lakh), (vii) medical reimbursement (₹ 1.80 lakh), (viii) other charges (₹ 1.00 lakh), (ix) hiring of vehicles for office use (₹ 1.00 lakh) and (x) less deployment of daily wagers (₹ 1.40 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 3.80 lakh). Also, there was saving of ₹ 89.42 lakh, ₹ 202.11 lakh and ₹ 101.27 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 99.93 lakh have not been intimated (July 2025).
10-Assistance to Non-Government Organisations-					There was saving of ₹ 221.34 lakh and ₹ 51.10 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 232.89 lakh have not been intimated (July 2025).
O	408.00	408.00	175.11	(-)232.89	
S	..				
R	..				
24-Consultancy Seminars/Pilot Study/Quick Survey of Plan Projects/Schemes of the Department-					
O	370.80	400.00	229.32	(-)170.68	
S	..				
R	29.20				
<b>188-Assistance to Autonomous Bodies-</b>					
01-Setting up of Punjab Development Commission in the State-					
O	1,000.00	673.60	404.54	(-)269.06	
S	..				
R	(-)326.40				

## Grant No. 19- contd.

				Reasons for the saving of ₹ 269.06 lakh have not been intimated (July 2025).	
<b>3454-Census Surveys and Statistics-02-Surveys and Statistics- 204-Central Statistics-</b>					
01-Economic Advice and Statistics-		1,753.72	1,719.67	(-)34.05	Reduction in provision by ₹ 278.57 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of arrears of the Government employees (₹ 271.00 lakh), cut imposed by the Finance Department on (ii) office expenses (₹ 5.00 lakh) and (iii) medical reimbursement (₹ 3.00 lakh), partly set off by excess due to clearance of pending bills of professional services (₹ 2.15 lakh).  Reasons for the saving of ₹ 34.05 lakh have not been intimated (July 2025).
O	2,032.29				
S	..				
R	(-)278.57				
09-Strengthening of Statistical Machinery at Sub-Divisional Level-		200.58	197.82	(-)2.76	Reduction in provision by ₹ 47.38 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) arrears of the Government employees (₹ 43.33 lakh) and (ii) medical reimbursement (₹ 3.00 lakh).
O	247.96				
S	..				
R	(-)47.38				
23-Strengthening of District Planning Committees at District level-		240.35	187.37	(-)52.98	Reduction in provision by ₹ 44.73 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) office expenses (₹ 37.25 lakh) and (ii) telephone charges (₹ 3.22 lakh) and (iii) cut imposed by the Finance Department on electricity charges (₹ 4.26 lakh).  Last year also there was saving of ₹ 63.24 lakh.  Reasons for the saving of ₹ 52.98 lakh have not been intimated (July 2025).
O	285.08				
S	..				
R	(-)44.73				

(iii) Instances where the entire provision remained unutilized are given below:-

## Grant No. 19- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>3454-Census Surveys and Statistics-02-Surveys and Statistics- 204-Central Statistics-</b>					
32-Geospatial Information System-		13.00	..	(-)13.00	Reduction in provision by ₹ 26.00 lakh through re-appropriation in March 2025 was mainly due to (i) less receipt of bills of professional services (₹ 13.00 lakh) and (ii) non-filling of posts (₹ 12.00 lakh). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	39.00				
S	..				
R	(-26.00)				
37-7th Economic Census-		22.40	..	(-)22.40	Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	22.40				
S	..				
R	..				

(iv) An instance where the entire provision was withdrawn is given below:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>3454-Census Surveys and Statistics-02-Surveys and Statistics- 204-Central Statistics-</b>					
98-Computerization in the State- 01-Purchase of Computer related Hardware -		..	..	..	Withdrawal of the entire provision through re-appropriation in March 2025 was due to less receipt of bills of office expenses.
O	7.00				
S	..				
R	(-7.00)				

(v) Instances where the expenditure was incurred without provision of funds are given below:-

## Grant No. 19- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3451-Secretariat - Economic Services-00- 101-Niti Aayog-</b>				
32-State Independent Evaluation Facility-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	134.23	+134.23	
R	..			
<b>3454-Census Surveys and Statistics-02-Surveys and Statistics- 110-Gazetter and Statistical Memoirs-</b>				
01-Revision of District Gazetter-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	22.40	+22.40	
R	..			

**Capital:**

- (vi) In view of the saving of ₹ 251.79 lakh in the voted grant, the supplementary grant of ₹ 19.10 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (vii) There was an overall saving of ₹ 251.79 lakh in the voted grant but no amount was surrendered by the department during the year.
- (viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5475-Capital Outlay on Other General Economic Services-00- 789-Special Component Plan for Scheduled Castes-</b>				

---

**Grant No. 19- concld.**


---

03-State Level Initiative (Punjab Nirman Programme)-		544.00	544.00	..	Reduction in provision by ₹ 96.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	640.00				
S	..				
R	(-)96.00				

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>5475-Capital Outlay on Other General Economic Services-00- 112-Statistics-</b>					
20-Special Package for Border Area-		68.00	..	(-)68.00	Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	68.00				
S	..				
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
16-Special Package for Border Area-		32.00	..	(-)32.00	Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	32.00				
S	..				
R	..				

(x) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>5475-Capital Outlay on Other General Economic Services-00- 112-Statistics-</b>					
06-State Level Initiative (Punjab Nirman Programme)-		1,156.00	1,156.00	..	Augmentation of provision by ₹ 76.91 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds for major works.
O	1,060.00				
S	19.09				
R	76.91				

---

**Grant No. 20- Power**


---

**Revenue:****Major Head:**

**2045 - Other Taxes and Duties on  
Commodities and Services**

**2801 - Power**

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	78,08,95,15	1,18,94,97,65	1,03,37,29,83	(-)15,57,67,82	..
Supplementary	40,86,02,50				

**Capital:****Major Head:**

**4810 - Capital Outlay on New and  
Renewable Energy**

**Voted -**

Original	1,29,41,60	1,29,41,62	..	(-)1,29,41,62	..
Supplementary	2				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 1,55,767.82 lakh in the voted grant, the supplementary grant of ₹ 4,08,602.50 lakh obtained in March 2025 proved excessive.
- (ii) There was an overall saving of ₹ 1,55,767.82 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2801-Power-80-General- 101- Assistance to Electricity Boards-</b>				

## Grant No. 20- contd.

01-Subsidy Under Rural Electrification of Punjab Electricity Board-					Reasons for the saving of ₹ 1,22,568.24 lakh have not been intimated (July 2025).
O	5,08,166.00				
S	..	5,08,166.00	3,85,597.76	(-1,22,568.24	
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Subsidy Under Rural Electrification of Punjab Electricity Board-					Last year also there was saving of ₹ 51,681.00 lakh. Reasons for the saving of ₹ 33,012.00 lakh have not been intimated (July 2025).
O	2,72,282.00				
S	..	2,72,282.00	2,39,270.00	(-33,012.00	
R	..				

**Capital:**

- (iv) No expenditure was incurred under the grant during the whole year 2024-25.
- (v) There was an overall saving of ₹ 12,941.62 lakh in the voted grant but no amount was surrendered by the department during the year.
- (vi) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4810-Capital Outlay on New and Renewable Energy-00-101-New and Renewable Energy Programmes and Applications-</b>					
03-Supply/Installation and Commissioning of LED based SPV Street Lights Under Solar Photovoltaic Demonstration Programme in Punjab-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O	68.00				
S	..	68.00	..		(-68.00
R	..				

## Grant No. 20- conclud.

07-Solarization of Agriculture Pumps Under PM KUSUM Scheme-03-NABARD- XXVIII-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,392.71	5,392.71	..	(-)5,392.71	
S	..				
R	..				
07-Solarization of Agriculture Pumps Under PM KUSUM Scheme-04-Solarization of Agriculture Pumps NABARD Trench-RIDF-XXIX-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,484.33	5,484.33	..	(-)5,484.33	
S	..				
R	..				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Supply/Installation and Commissioning of LED Based SPV Street Lights Under Solar Photovoltaic Demonstration Programme in Punjab-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	32.00	32.00	..	(-)32.00	
S	..				
R	..				
06-Solarization of Agriculture Pumps Under PM-KUSUM Scheme-03-NABARD- XXVIII-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	994.19	994.19	..	(-)994.19	
S	..				
R	..				
06-Solarization of Agriculture Pumps Under PM-KUSUM Scheme-04-Solarization of Agriculture Pumps NABARD Trench-RIDF-XXIX-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	969.37	969.37	..	(-)969.37	
S	..				
R	..				

---

**Grant No. 21- Public Works**


---

**Revenue:****Major Head:**

2059 - Public Works

3054 - Roads and Bridges

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	6,77,36,61	7,31,37,53	7,12,67,19	(-)18,70,34	1,00
Supplementary	54,00,92				

**Charged -**

Original	7,01	32,01	30,72	(-)1,29	..
Supplementary	25,00				

**Capital :****Major Head:**

4059 - Capital Outlay on Public Works

5053 - Capital Outlay on Civil Aviation

5054 - Capital Outlay on Roads and  
Bridges**Voted -**

Original	20,17,34,00	20,17,34,03	15,04,34,66	(-)5,12,99,37	18,01,00
Supplementary	3				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 1,870.34 lakh in the voted grant, the supplementary grant of ₹ 5,400.92 lakh obtained in March 2025 proved excessive.
- (ii) Total saving in the voted grant was ₹ 1,870.34 lakh, however, ₹ 1.00 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following head:-

## Grant No. 21- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2059-Public Works-80- General -001-Direction and Administration-</b>				
06-Architecture-				Reduction in provision by ₹ 13.71 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) petrol, oil and lubricants of office vehicles (₹ 7.00 lakh) and (ii) medical re-imburement (₹ 6.00 lakh).  Last year also there was saving of ₹ 122.04 lakh. Reasons for the saving of ₹ 195.21 lakh have not been intimated (July 2025).
O	1,194.61	1,180.90	985.69	
S	..			
R	(-)13.71			

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3054-Roads and Bridges-01- National Highways -337- Road Works-</b>				
01-National Highways-				Reduction in provision by ₹ 75.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of minor works.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00	25.00	..	
S	..			
R	(-)75.00			
<b>03-State Highways- 337-Road Works-</b>				
05-Expenditure related to Court Cases of Miscellaneous Land Acquisition, Arbitration etc-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,000.00	3,000.00	..	
S	2,000.00			
R	..			

## Grant No. 21- contd.

(v) Excess was mainly under the following heads:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2059-Public Works-60-Other Buildings -053-Maintenance and Repairs-</b>					
19-Electrical Operational Works-					Augmentation of provision by ₹ 785.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) professional services (₹ 1000.00 lakh) and (ii) minor works (₹ 40.00 lakh), partly set off by saving due to less receipt of bills of (i) electricity charges (₹ 200.00), (ii) water charges (₹ 50.00 lakh) and (iii) contingent articles (₹ 5.00 lakh).  Last year also there was saving of ₹ 174.58 lakh. Reasons for the saving of ₹ 539.38 lakh have not been intimated (July 2025).
O	2,985.00	3,770.00	3,230.62	(-)539.38	
S	..				
R	785.00				
21-Maintenance and Repair of Judicial Court Complex/Residential Buildings-					Augmentation of provision by ₹ 1,000.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of minor works.  Also, there was saving of ₹ 150.43 lakh and ₹ 265.02 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 709.71 lakh have not been intimated (July 2025).
O	500.00	1,500.00	790.29	(-)709.71	
S	..				
R	1,000.00				
<b>3054-Roads and Bridges-03-State Highways -337-Road Works-</b>					
02-State Highways-					Augmentation of provision by ₹ 576.08 lakh through re-appropriation in March 2025 was due to clearance of pending bills of minor works.  Reasons for the excess of ₹ 1,888.06 lakh have not been intimated (July 2025).
O	1,000.00	2,477.00	4,365.06	+1,888.06	
S	900.92				
R	576.08				

## Grant No. 21- contd.

<b>80-General-797-Transfers to/from Reserve Fund/Deposit Account-</b>					
01-Amount Transferred to Subvention from Central Road and Infrastructure Fund-					Reduction in provision by ₹ 1,300.00 lakh through re-appropriation in March 2025 was due to less inter account transfer. Reasons for the excess of ₹ 2,752.00 lakh have not been intimated (July 2025).
O	16,000.00	14,700.00	17,452.00	+2,752.00	
S	..				
R	(-)1,300.00				

(vi) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2059-Public Works-80-General-799-Suspense-</b>				
02-Debit to Miscellaneous Advance-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..	..	1,208.38	
S	..			
R	..			
<b>3054-Roads and Bridges-80-General-799-Suspense-</b>				
02-Debit to Miscellaneous Advance-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..	..	41.69	
S	..			
R	..			

---

**Grant No. 21- contd.**


---

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 2012-13 to 2024-25.

Year	Gross Expenditure			Recoveries			Net Expenditure	
	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
2012-13	..	5,228.26	5,228.26	..	6,388.98	6,388.98	..	(-)1,160.72
2013-14	..	3,697.68	3,697.68	..	5,104.62	5,104.62	..	(-)1,406.94
2014-15	..	1,965.31	1,965.31	..	2,120.00	2,120.00	..	(-)154.69
2015-16	..	1,497.05	1,497.05	..	1,082.97	1,082.97	..	+414.08
2016-17	..	3,414.44	3,414.44	..	3,257.52	3,257.52	..	+156.92
2017-18	..	707.91	707.91	..	1,213.74	1,213.74	..	(-)505.83
2018-19	..	663.13	663.13	..	18,129.70	18,129.70	..	(-)17,466.57
2019-20	..	1,012.07	1,012.07	..	758.12	758.12	..	+253.95
2020-21	..	(-)256.82	(-)256.82	..	0.00	0.00	..	(-)256.82
2021-22	..	332.87	332.87	..	406.34	406.34	..	(-) 73.47
2022-23	..	3,421.60	3,421.60	..	3,023.48	3,023.48	..	+398.12
2023-24	..	85.89	85.89	..	183.47	183.47	..	+97.58
2024-25	..	1,199.31	1,199.31	..	390.62	390.62	..	+808.69

**Capital:**

- (vii) Total saving in the voted grant was ₹ 51,299.37 lakh, however, ₹ 1,801.00 lakh were anticipated as saving and surrendered in March 2025.
- (viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-80-General - 051-Construction-</b>				
63-Construction of Judicial Court Complex (Additional Central Assistance)- 01-Redesigning of Existing Courts (14th Finance Commission) -				Also, there was saving of ₹ 359.82 lakh and ₹ 155.84 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 186.02 lakh have not been intimated (July 2025).
O	500.00			
S	..	500.00	313.98	(-)186.02
R	..			

## Grant No. 21- contd.

63-Construction of Judicial Court Complex (Additional Central Assistance)-					Reduction in provision by ₹ 17,565.98 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 3,844.31 lakh have not been intimated (July 2025).
O	21,590.00	4,024.02	179.71	(-)3,844.31	
S	..				
R	(-)17,565.98				
<b>5054-Capital Outlay on Roads and Bridges-03-State Highways -101-Bridges-</b>					
37-Construction of Railway Over Bridges/ Railway Under Bridges/ High Level Bridges-					Last year also there was saving of ₹ 257.66 lakh. Reasons for the saving of ₹ 7,700.34 lakh have not been intimated (July 2025).
O	10,200.00	10,200.00	2,499.66	(-)7,700.34	
S	..				
R	..				
<b>800-Other Expenditure-</b>					
10-Central Road and Infrastructure Fund-					Also, there was saving of ₹ 657.79 lakh, ₹ 4,578.70 lakh and ₹ 2,120.36 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,818.86 lakh have not been intimated (July 2025).
O	14,500.00	14,500.00	12,681.14	(-)1,818.86	
S	..				
R	..				
<b>04-District &amp; Other Roads-337-Road Works-</b>					
07-Pradhan Mantri Gram Sadak Yojana-III-					Also, there was saving of ₹ 2,502.01 lakh, ₹ 77.01 lakh and ₹ 5,728.80 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 6,584.30 lakh have not been intimated (July 2025).
O	54,000.00	54,000.00	47,415.70	(-)6,584.30	
S	..				
R	..				
<b>05-Roads- 101-Bridges-</b>					
02-Rail Under Bridges at Bathinda-					Reasons for the saving of ₹ 1,670.88 lakh have not been intimated (July 2025).
O	4,000.00	4,000.00	2,329.12	(-)1,670.88	
S	..				
R	..				

(ix) Instances where the entire provision remained unutilized are given below:-

## Grant No. 21- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-80-General - 051-Construction-</b>				
02-Courts-				Reduction in provision by ₹ 2,000.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,000.00	3,000.00	.. (-)3,000.00	
S	..			
R	(-)2,000.00			
70-Construction of ADR Centres (14th Finance Commission)-				Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	700.00	700.00	.. (-)700.00	
S	..			
R	..			
<b>201-Acquisition of Land-</b>				
01-Land Acquisition Cost of Patti Makhu Railway Line-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	4,000.00	4,000.00	.. (-)4,000.00	
S	..			
R	..			
02-Land Acquisition for Dedicated Freight Corridor-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,500.00	1,500.00	.. (-)1,500.00	
S	..			
R	..			
<b>5053-Capital Outlay on Civil Aviation-02-Air Ports -102- Aerodromes-</b>				
01-Construction of Aerodromes-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	300.00	300.00	.. (-)300.00	
S	..			
R	..			
<b>5054-Capital Outlay on Roads and Bridges-03-State Highways -337-Road Works-</b>				

## Grant No. 21- contd.

44-Special Repairs of Plan Roads-					Augmentation of provision by ₹ 7,400.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	52,000.00	59,400.00	..	(-)59,400.00	
S	..				
R	7,400.00				
47-Construction of Roads and Bridges- 08-Construction of Rural Roads and Bridges Project under RIDF XXIX (NABARD Share) -					Reduction in provision by ₹ 2,653.99 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	3,000.00	346.01	..	(-)346.01	
S	..				
R	(-)2,653.99				
47-Construction of Roads and Bridges- 09-Construction of Rural Roads and Bridges Project under RIDF XXIX (State Share)-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	700.00	700.00	..	(-)700.00	
S	..				
R	..				
48-Alternative Route to Chandigarh International Airport-					Augmentation of provision by ₹ 8,202.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,500.00	9,702.00	..	(-)9,702.00	
S	..				
R	8,202.00				

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-80-General-051-Construction-</b>				

## Grant No. 21- contd.

63-Construction of Judicial Court Complex (Additional Central Assistance)- 99-No detailed head-					Augmentation of provision by ₹ 422.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Also, there was saving of ₹ 592.35 lakh and ₹ 445.00 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 86.22 lakh have not been intimated (July 2025).
O	500.00	922.00	835.78	(-)86.22	
S	..				
R	422.00				
65-Completion of Circuit Houses (Ferozepur and Gurdaspur)-					Augmentation of provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Last year also there was saving of ₹ 141.23 lakh. Reasons for the saving of ₹ 19.82 lakh have not been intimated (July 2025).
O	200.00	300.00	280.18	(-)19.82	
S	..				
R	100.00				
68-Construction of Residential Buildings for DC's/ADC's in Newly Created Districts-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 119.99 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 75.92 lakh have not been intimated (July 2025).
O	..	120.00	44.08	(-)75.92	
S	0.01				
R	119.99				
<b>5054-Capital Outlay on Roads and Bridges-03-State Highways -337-Road Works-</b>					
47-Construction of Roads and Bridges- 02-Construction of Rural Roads and Bridges Project Under Rural Infrastructure Development Fund-XXV -					Augmentation of provision by ₹ 173.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Also, there was saving of ₹ 375.99 lakh and ₹ 184.03 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 29.81 lakh have not been intimated (July 2025).
O	180.00	353.00	323.19	(-)29.81	
S	..				
R	173.00				

## Grant No. 21- contd.

47-Construction of Roads and Bridges- 06-Construction of Rural Roads and Bridges Project Under Rural Infrastructure Development Fund-XXVIII (NABARD Share) -					Augmentation of provision by ₹ 2,460.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 488.19 lakh have not been intimated (July 2025).
O	6,000.00				
S	..	8,460.00	7,971.81	(-)488.19	
R	2,460.00				
47-Construction of Roads and Bridges- 07-Construction of Rural roads and Bridges Project Under Rural Infrastructure Development Fund-XXVIII (State Share)-					Augmentation of provision by ₹ 640.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Last year also there was saving of ₹ 66.49 lakh. Reasons for the saving of ₹ 225.03 lakh have not been intimated (July 2025).
O	1,500.00				
S	..	2,140.00	1,914.97	(-)225.03	
R	640.00				
49-Land Bank-					Reasons for the excess of ₹ 45,612.69 lakh have not been intimated (July 2025).
O	700.00				
S	..	700.00	46,312.69	+45,612.69	
R	..				
50-Greenfield Highway-					Reasons for the excess of ₹ 8,201.90 lakh have not been intimated (July 2025).
O	5,000.00				
S	..	5,000.00	13,201.90	+8,201.90	
R	..				

**(xi) Subvention from Central Road and Infrastructure Fund :-**

The additional revenue realised from increase in the excise and import duties on motor spirits is credited to a fund constituted by the Government of India. From this fund, subventions are made to States and Union Territories for expenditure on road development approved by the Government of India, the amount received as subventions is credited as grant from Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road and Infrastructure Fund" against provision made under this Grant (Grant No. 21– Public Works).

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

---

**Grant No. 21- contd.**


---

Subvention of ₹ 17,452.00 lakh was received and amounting to ₹ 14,180.12 lakh was adjusted against deposit account during the year 2024-25. The balance at the credit of deposit account on 31 March 2025 was ₹ 9,246.15 lakh.

Details of transactions of the fund are given in Statement No. 21 of the Finance Account for the year 2024-25.

(xii) **Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch-**

Machinery and Equipment charges compared to the Works Expenditure for 2022-23, 2023-24 and 2024-25 are as under :-

	2022-23	2023-24	2024-25
	( ₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	0.00	1,77,487.81	0.00
Machinery & Equipment Charges	0.00	0.00	0.00

(xiii) **Review of Establishment Charges in Public Works Department, Buildings and Roads Branch-**

The per cent of Establishment Charges to Works expenditure for 2022-23, 2023-24 and 2024-25 are given below:-

	2022-23	2023-24	2024-25
	( ₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	0.00	1,77,487.81	0.00
Establishment Charges	0.00	0.00	0.00
Per cent of Establishment Charges to Works Expenditure	0.00	0.00	0.00

---

**Grant No. 21- conclud.**


---

- (xiv) **Suspense Transactions:**– The expenditure under the grant includes ₹ 1,199.31 lakh under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Accounts of Grant No. "21–Public Works".

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
( ₹ in lakh)				
2059- Public Works-				
Stock	+549.78	9.07	10.66	+548.19
Miscellaneous Works Advances	+9,709.65	1,208.38	379.96	+10,538.07
<b>Total</b>	<b>+10,259.43</b>	<b>1,217.45</b>	<b>390.62</b>	<b>+11,086.26</b>

3054- Roads and Bridges-				
Stock	+281.73	0.00	0.00	+281.73
Miscellaneous Works Advances	+2,959.51	41.69	41.50	+2,959.70
<b>Total</b>	<b>+3,241.24</b>	<b>41.69</b>	<b>41.50</b>	<b>+3,241.43</b>

4059- Capital Outlay on Public Works-				
Stock	+0.55*	0.00	0.00	+0.55
Miscellaneous Works Advances	+0.36*	0.00	0.00	+0.36
<b>Total</b>	<b>+0.91</b>	<b>0.00</b>	<b>0.00</b>	<b>+0.91</b>

\* The debit balance pertains to the period prior to 1 April 1987 which is yet to be adopted by the concerned Public Works Division under the revised classification effective from 1 April 1987.

---

**Grant No. 22- Revenue, Rehabilitation and Disaster Management**


---

**Revenue:****Major Head:**

- 2029 - Land Revenue  
 2030 - Stamps and Registration  
 2052 - Secretariat - General Services  
 2053 - District Administration  
 2235 - Social Security and Welfare  
 2245 - Relief on account of Natural  
 Calamities  
 2250 - Other Social Services

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	15,68,46,98	17,32,80,93	16,98,60,80	(-)34,20,13	..
Supplementary	1,64,33,95				

**Charged -**

Original	35,73	1,08,59	94,13	(-)14,46	..
Supplementary	72,86				

**Capital:****Major Head:**

- 4059 - Capital Outlay on Public Works  
 4070 - Capital Outlay on Other  
 Administrative Services

**Voted -**

Original	4,00,02	7,61,52	..	(-)7,61,52	..
Supplementary	3,61,50				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 3,420.13 lakh in the voted grant, the supplementary grant of ₹ 16,433.95 lakh obtained in March 2025 proved excessive.
- (ii) There was an overall saving of ₹ 3,420.13 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 22- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2029-Land Revenue-00- 103- Land Records-</b>				
01-Superintendence-				Reduction in provision by ₹ 20.79 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) medical re-imburement (₹ 6.00 lakh), (ii) office expenses (₹ 5.00 lakh), (iii) professional services (₹ 4.00 lakh), (iv) electricity charges (₹ 2.00 lakh), (v) water charges (₹ 2.00 lakh) and (vi) wages (₹ 1.50 lakh). Also, there was saving of ₹ 85.32 lakh and ₹ 94.37 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 46.84 lakh have not been intimated (July 2025).
O	539.20	518.41	471.57	
S	..			
R	(-)20.79			
<b>2030-Stamps and Registration-01-Stamps- Judicial -102-Expenses on Sale of Stamps-</b>				
01-Expenses on Sale of Stamps-				Last year also there was saving of ₹ 41.40 lakh. Reasons for the saving of ₹ 207.03 lakh have not been intimated (July 2025).
O	250.00	250.00	42.97	
S	..			
R	..			
<b>02-Stamps-Non-Judicial- 101- Cost of Stamps-</b>				
01-Cost of Stamps-				Reduction in provision by ₹ 1,329.20 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials.
O	1,500.00	170.80	170.79	
S	..			
R	(-)1,329.20			
<b>102-Expenses on Sale of Stamps-</b>				
01-Expenses on Sale of Stamps-				Last year also there was saving of ₹ 289.10 lakh. Reasons for the saving of ₹ 490.24 lakh have not been intimated (July 2025).
O	500.00	500.00	9.76	
S	..			
R	..			

## Grant No. 22- contd.

2052-Secretariat-General Services-00- 101-Commissioners-					
01-Commissioners-					Augmentation of provision by ₹ 1.72 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of (i) medical reimbursement (₹ 5.00 lakh), (ii) electricity charges (₹ 2.00 lakh) and (iii) domestic travel expenses (₹ 1.05 lakh), partly set off by saving mainly due to less receipt of bills of office expenses (₹ 5.00 lakh). Reasons for the saving of ₹ 188.69 lakh have not been intimated (July 2025).
O	1,715.60	1,717.32	1,528.63	(-)188.69	
S	..				
R	1.72				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-					
08-Directorate for Relief to Persons affected by Riots-					Reduction in provision by ₹ 172.53 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of other charges (₹ 172.25 lakh). Also, there was saving of ₹ 562.38 lakh, ₹ 395.51 lakh and ₹ 469.79 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 333.14 lakh have not been intimated (July 2025).
O	3,536.54	3,364.01	3,030.87	(-)333.14	
S	..				
R	(-)172.53				
35-Financial Assistance to the Families of Farmers/Farm Labourers Who Committed Suicide due to Indebtedness-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to less number of suicide cases received from Deputy Commissioners. Reasons for the saving of ₹ 139.00 lakh have not been intimated (July 2025).
O	300.00	250.00	111.00	(-)139.00	
S	..				
R	(-)50.00				

## Grant No. 22- contd.

Grant No. 22- contd.					
<b>2245-Relief on account of Natural Calamities-02-Floods, Cyclones etc. -101-Gratuitous Relief-</b>					
01-Gratuitous Relief-					Reduction in provision by ₹ 600.00 lakh through re-appropriation in March 2025 was due to less number of crop damage cases received from Deputy Commissioners. Reasons for the saving of ₹ 2,943.14 lakh have not been intimated (July 2025).
O	5,000.00	4,400.00	1,456.86	(-)2,943.14	
S	..				
R	(-)600.00				
<b>111-Ex-gratia Payments to Bereaved Families-</b>					
01-Ex-gratia Payments to Bereaved Families-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to less number of death cases received from Deputy Commissioners. Reasons for the saving of ₹ 27.87 lakh have not been intimated (July 2025).
O	300.00	100.00	72.13	(-)27.87	
S	..				
R	(-)200.00				
<b>08-State Disaster Mitigation Fund- 101-Disaster Mitigation-</b>					
01-Flood Mitigation-					Reasons for the saving of ₹ 3,125.26 lakh have not been intimated (July 2025).
O	..	7,600.00	4,474.74	(-)3,125.26	
S	7,600.00				
R	..				
<b>797-Transfer to Reserve Fund and Deposit Accounts-</b>					
01-State Disaster Mitigation Fund-					Augmentation of provision by ₹ 1,373.77 lakh through re-appropriation in March 2025 was due to more inter account transfer. Also, there was saving of ₹ 13,860.00 lakh and ₹ 3,801.80 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 7,640.00 lakh have not been intimated (July 2025).
O	15,280.00	22,560.00	14,920.00	(-)7,640.00	
S	5,906.23				
R	1,373.77				

## Grant No. 22- contd.

<b>80-General- 800-Other Expenditure-</b>					
02-Expenditure for Calamities which do not fall under the Norms of Government of India or in Excess of Norms of Government of India-					Reduction in provision by ₹ 4,000.00 lakh through re-appropriation in March 2025 was due to less number of crop damage cases received from Deputy Commissioners. Also, there was saving of ₹ 2,172.69 lakh, ₹ 1,802.29 lakh and ₹ 8,640.93 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 3,116.14 lakh have not been intimated (July 2025).
O	8,000.00	4,000.00	883.86	(-)3,116.14	
S	..				
R	(-)4,000.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2030-Stamps and Registration-01-Stamps-Judicial -101-Cost of Stamps-</b>				
01-Cost of Stamps-				Reduction in provision by ₹ 199.99 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials.
O	200.00	0.01	..	
S	..			
R	(-)199.99			
<b>80-General -102- Management of Natural Disasters, Contingency Plans in Disaster Prone Areas-</b>				
04-Sendai Framework-01-State Disaster Management Authority -				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	11.54	11.54	..	
S	..			
R	..			

## Grant No. 22- contd.

04-Sendai Framework- 02-District Disaster Management Authority -				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	20.00			
S	..	20.00	.. (-)20.00	
R	..			

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2029-Land Revenue-00 -103- Land Records-</b>				
02-District Establishment-				Augmentation of provision by ₹ 2,132.90 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of (i) other contractual services of district Muktsar Sahib (₹ 1,492.93 lakh), (ii) medical reimbursement (₹ 105.64 lakh), (iii) electricity charges (₹ 5.00 lakh) and (iv) payment of arrears of salaries to the Government employees (₹ 810.00 lakh), partly set off by saving due to less receipt of bills of scholarships/stipends (₹ 280.07 lakh). Reasons for the saving of ₹ 389.85 lakh have not been intimated (July 2025).
O	19,302.86			
S	..	21,435.76	21,045.91 (-)389.85	
R	2,132.90			

<b>2245-Relief on Account of Natural Calamities-02- Floods, Cyclones etc. -104- Supply of Fodder-</b>				
01-Supply of Fodder-				Augmentation of provision by ₹ 114.06 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.
O	0.01			
S	..	114.07	114.06 (-)0.01	
R	114.06			
<b>106-Repair and Restoration of Damaged Roads and Bridges-</b>				

## Grant No. 22- contd.

01-Other Charges-					Augmentation of provision by ₹ 37.50 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.
O	0.01	37.51	37.50	(-)0.01	
S	..				
R	37.50				
<b>113-Assistance for Repairs/Reconstruction of Houses-</b>					
01-Assistance for Repairs/Reconstruction of Houses-					Augmentation of provision by ₹ 1,144.05 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Also, there was saving of ₹ 118.98 lakh and ₹ 564.63 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 637.29 lakh have not been intimated (July 2025).
O	500.00	1,644.05	1,006.76	(-)637.29	
S	..				
R	1,144.05				
<b>122-Repairs and Restoration of Damaged Irrigation and Flood Control Works-</b>					
03-Procurement and Equipment-					Augmentation of provision by ₹ 43.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.
O	10.00	53.00	53.00	..	
S	..				
R	43.00				
<b>05-State Disaster Response Fund- 101-Transfer to Reserve Funds and Deposit Accounts-State Disaster Response Fund-</b>					
01-Transfer to Reserve Funds and Deposit Accounts- State Disaster Response Fund-					Augmentation of provision by ₹ 986.70 lakh through re-appropriation in March 2025 was due to inter account transfer. Last year also there was excess of ₹ 6,979.47 lakh. Reasons for the excess of ₹ 32.49 lakh have not been intimated (July 2025).
O	61,120.00	65,034.31	65,066.80	+32.49	
S	2,927.61				
R	986.70				
<b>08-State Disaster Mitigation Fund- 101-Disaster Mitigation-</b>					

## Grant No. 22- contd.

02-Earthquake Mitigation-		199.41	142.41	(-)57.00	Augmentation of provision by ₹ 199.40 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 57.00 lakh have not been intimated (July 2025).
O	..				
S	0.01				
R	199.40				
03-Drought Mitigation-		397.44	97.44	(-)300.00	Augmentation of provision by ₹ 397.43 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 300.00 lakh have not been intimated (July 2025).
O	..				
S	0.01				
R	397.43				
06-Miscellaneous-		669.01	168.95	(-)500.06	Augmentation of provision by ₹ 668.94 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Reasons for the saving of ₹ 500.06 lakh have not been intimated (July 2025).
O	..				
S	0.07				
R	668.94				

**Charged:**

- (vi) In view of the saving of ₹ 14.46 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 72.86 lakh obtained in March 2025 proved excessive.
- (vii) There was an overall saving of ₹ 14.46 lakh in the charged appropriation but no amount was surrendered by the department during the year.

**Capital:**

- (viii) No expenditure was incurred under the grant during the whole year.
- (ix) In view of the saving of ₹ 761.52 lakh in the charged appropriation, the supplementary grant of ₹ 361.50 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (x) There was an overall saving of ₹ 761.52 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (xi) Instances where the entire provision remained unutilized are given below:-

## Grant No. 22- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4059-Capital Outlay on Public Works-01-Office Buildings -051-Construction-</b>				
06-Division offices and District Tehsil Complexes-				Reduction in provision by ₹ 399.99 lakh through re-appropriation in March 2025 was mainly due to less release of funds by the Finance Department for major works (₹ 399.98 lakh).
O	400.01			
S	..	0.02	.. (-)0.02	
R	(-)399.99			
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				
42-Revenue, Rehabilitation and Disaster Management-02-Revenue District Establishment -				Augmentation of provision by ₹ 400.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of purchase of staff cars. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	..			
S	361.50	761.50	.. (-)761.50	
R	400.00			

(xii) **State Disaster Response Fund:-**

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

As on 01 April 2024 opening balance of the fund was ₹ 10,38,041.12 lakh. During the year 2024-25, ₹ 1,59,426.07 lakh ( ₹ 48,800.10 lakh Centre share, ₹ 16,266.70 lakh State share, ₹ 2,454.89 lakh towards refund of previous years unspent balance lying with the Drawing and Disbursing Officers and ₹ 91,904.38 lakh towards payment of interest by the State Government) were transferred to the Fund. Expenditure amounting to ₹ 2,747.34 lakh booked under Major Head 2245 - Relief on account of Natural Calamities, was recouped from SDRF and leaving a balance of ₹ 11,94,719.84 lakh in the Fund as on 31 March 2025.

---

**Grant No. 22- concld.**

---

**(xiii) State Disaster Mitigation Fund:-**

The State Disaster Mitigation Fund (SDMF) is constituted under section 48(1)(c) of the Disaster Management Act, 2005 in 2024-25 for the purpose of mitigation project in respect of disasters covered under State Disaster Response Fund (SDRF)/National Disaster Response Fund (NDRF) and operated under Major Head-8121-General and Other Reserve Funds-130-State Disaster Response Fund (Reserve Fund bearing Interest). In terms of the guidelines of the Fund, the Centre and State Governments are required to contribute to the Fund in the proportion of 75:25.

As on 01 April 2024 opening balance of the fund was ₹ 52,313.42 lakh. During the year 2024-25, ₹ 20,191.38 lakh ( ₹ 11,190.00 lakh Centre share, ₹ 3,730.00 lakh State share, ₹ 5,271.38 lakh towards payment of interest by the State Government ) were transferred to the Fund. ₹ 4,883.54 Expenditure was booked under the Fund during the year. Closing balance in the Fund is ₹ 67,621.26 lakh as on 31 March 2025.

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

---

**Grant No. 23- Rural Development and Panchayats**


---

**Revenue:****Major Head:**

- 2202 - General Education  
 2415 - Agricultural Research and Education  
 2501 - Special Programmes for Rural Development  
 2505 - Rural Employment  
 2515 - Other Rural Development Programmes  
 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	30,61,06,61	36,17,66,46	24,72,96,15	(-)11,44,70,31	4,42,19,07
Supplementary	5,56,59,85				

**Charged -**

Original	10,00	19,68	19,37	(-)31	..
Supplementary	9,68				

**Capital:****Major Head:**

- 4515 - Capital Outlay on Other Rural Development Programmes

**Voted -**

Original	93,02,05	4,79,61,59	2,83,50,12	(-)1,96,11,47	..
Supplementary	3,86,59,54				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 1,14,470.31 lakh in the voted grant, the supplementary grant of ₹ 55,659.85 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,14,470.31 lakh, however, ₹ 44,219.07 lakh were anticipated as saving and surrendered in March 2025.

## Grant No. 23- contd.

- (iii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (v) and (vi) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2501-Special Programmes for Rural Development-01-Integrated Rural Development Programme -789-Special Component Plan for Scheduled Castes-</b>				
09-Integrated Watershed Management Programme-				Last year also there was saving of ₹ 308.03 lakh. Reasons for the saving of ₹ 436.99 lakh have not been intimated (July 2025).
O	639.61			
S	..	640.32	203.33	
R	0.71		(-)436.99	
<b>02-Draught Prone Areas Development Programme- 307-Soil and Water Conservation-</b>				
01-Pradhan Mantri Krishi Sinchai Yojana-01-Watershed Management Programme -				Last year also there was saving of ₹ 653.63 lakh. Reasons for the saving of ₹ 929.68 lakh have not been intimated (July 2025).
O	1,360.39			
S	..	1,359.68	430.00	
R	(-)0.71		(-)929.68	
<b>06-Self Employment Programmes- 102-National Rural Livelihood Mission-</b>				
02-National Rural Livelihood Mission-01-National Rural Livelihoods Missions (Aajeevika) -				Reduction in provision by ₹ 250.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 1,202.01 lakh have not been intimated (July 2025).
O	5,000.00			
S	..	4,750.00	3,547.99	
R	(-)250.00		(-)1,202.01	

## Grant No. 23- contd.

02-National Rural Livelihood Mission- 02-Start-up Village Entrepreneurship Programme (SVEP) -					Reasons for the saving of ₹ 166.67 lakh have not been intimated (July 2025).
O	250.00				
S	..	250.00	83.33	(-)166.67	
R	..				
02-National Rural Livelihood Mission- 03-Mahila Kisan Sashaktikaran Pariyojana (MKSP) -					Augmentation of provision by ₹ 425.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under the scheme.
O	250.00				
S	..	675.00	168.75	(-)506.25	Reasons for the saving of ₹ 506.25 lakh have not been intimated (July 2025).
R	425.00				
02-National Rural Livelihood Mission- 04-Rural Self Employment Training Institutes (RSETIs) -					Augmentation of provision by ₹ 356.95 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under the scheme.
O	500.00				
S	..	856.95	373.17	(-)483.78	Reasons for the saving of ₹ 483.78 lakh have not been intimated (July 2025).
R	356.95				
<b>789-Special Component Plan for Scheduled Castes-</b>					
02-National Rural Livelihood Mission- 01-National Rural Livelihoods Mission (Aajeevika) -					Reduction in provision by ₹ 250.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	5,000.00				
S	..	4,750.00	3,547.99	(-)1,202.01	Reasons for the saving of ₹ 1,202.01 lakh have not been intimated (July 2025).
R	(-)250.00				
02-National Rural Livelihood Mission- 02-Start-up Village Entrepreneurship Programme (SVEP) -					Reasons for the saving of ₹ 166.67 lakh have not been intimated (July 2025).
O	250.00				
S	..	250.00	83.33	(-)166.67	
R	..				

## Grant No. 23- contd.

02-National Rural Livelihood Mission- 03-Mahila Kisan Sashaktikaran Pariyojana (MKSP) -				Augmentation of provision by ₹425.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under the scheme.
O	250.00			
S	..	675.00	168.75	(-)506.25
R	425.00			
02-National Rural Livelihood Mission- 04-Rural Self Employment Training Institutes (RSETIs) -				Augmentation of provision by ₹ 356.94 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under the scheme.
O	500.00			
S	..	856.94	373.17	(-)483.77
R	356.94			
<b>2505-Rural Employment- 02-Rural Employment Guarantee Scheme- 101-National Rural Employment Guarantee Scheme-</b>				
01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 01-Material & Skilled-Semi Skilled Labour -				Reduction in provision by ₹ 5,018.75 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Last year also there was saving of ₹ 11,304.71 lakh. Reasons for the saving of ₹ 13,256.81 lakh have not been intimated (July 2025).
O	58,918.75			
S	..	53,900.00	40,643.19	(-)13,256.81
R	(-)5,018.75			
01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 02-Administrative Expenses -				Augmentation of provision by ₹ 1,000.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of grant-in-aid general (non-salary). Last year also there was saving of ₹ 2,364.43 lakh. Reasons for the saving of ₹ 1,492.71 lakh have not been intimated (July 2025).
O	6,000.00			
S	..	7,000.00	5,507.29	(-)1,492.71
R	1,000.00			

## Grant No. 23- contd.

01-Mahatma Gandhi National Rural Employment Guarantee Scheme- 05-Social Audit Unit -					Last year also there was saving of ₹ 170.43 lakh. Reasons for the saving of ₹ 439.85 lakh have not been intimated (July 2025).
O	600.00				
S	..	600.00	160.15	(-)439.85	
R	..				

<b>2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-</b>					
13-Rashtriya Gram Swaraj Abhiyan-					Augmentation of provision by ₹ 320.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of grants-in-aid general (non-salary).  Last year also there was saving of ₹ 106.67 lakh. Reasons for the saving of ₹ 693.33 lakh have not been intimated (July 2025).
O	640.00				
S	..	960.00	266.67	(-)693.33	
R	320.00				

<b>3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-</b>					
08-Compensations to Gram Panchayat Samities in Lieu of Tax on the Sale of Country Liquor-					Reasons for the saving of ₹ 614.33 lakh have not been intimated (July 2025).
O	23,000.00				
S	0.01	23,000.01	22,385.68	(-)614.33	
R	..				
09-Grants for Service Provider Doctors in Rural Dispensaries-					Reasons for the saving of ₹ 451.47 lakh have not been intimated (July 2025).
O	12,250.00				
S	..	12,250.00	11,798.53	(-)451.47	
R	..				

## Grant No. 23- contd.

29-Grants-In-Aid to PRI's as per Recommendations of 15th Central Finance Commission-01-Health Sector Grant for Public Health Units at Block Level -					Reasons for the saving of ₹ 5,988.36 lakh have not been intimated (July 2025).
O	9,000.00	9,000.00	3,011.64	(-)5,988.36	
S	..				
R	..				
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-02-Health Sector Grant for Building-less Sub-Centers, PHCs & CHCs. -					Reasons for the saving of ₹ 334.00 lakh have not been intimated (July 2025).
O	7,030.00	7,030.00	6,696.00	(-)334.00	
S	..				
R	..				
29-Grants-in-Aid to PRI's as per Recommendations of 15th Central Finance Commission-04-Tied Grant -					Also, there was saving of ₹ 31,860.00 lakh and ₹ 32,580.00 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 33,154.65 lakh have not been intimated (July 2025).
O	64,440.00	98,580.00	65,425.35	(-)33,154.65	
S	34,140.00				
R	..				
33-Grant-in-Aid to PRIs as per Recommendations of State Finance Commission-					Reduction in provision by ₹ 45,000.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 2,500.00 lakh have not been intimated (July 2025).
O	50,000.00	5,000.00	2,500.00	(-)2,500.00	
S	..				
R	(-)45,000.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2515-Other Rural Development Programmes-00-001-Direction and Administration-</b>				

## Grant No. 23- contd.

98-Computerization in the State- 02-Purchase of Software (System Software and Data Base Software)-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	10.00				
S	..	10.00	..	(-)10.00	
R	..				
<b>101-Panchayati Raj-</b>					
10-Rashtriya Gram Swaraj Abhiyan-					Augmentation of provision by ₹ 680.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,360.00				
S	..	2,040.00	..	(-)2,040.00	
R	680.00				
<b>102-Community Development-</b>					
04-Friends of Punjab-NRI- Mukh Mantri "Garima Gram Yojana"-					Reduction in provision by ₹ 80.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on other charges. Last year also the entire provision remained unutilized.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	20.00	..	(-)20.00	
R	(-)80.00				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-</b>				
12-Rewards to Panchayats Elected Unanimously-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 599.99 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	..			
S	0.01	600.00	600.00	
R	599.99			

## Grant No. 23- contd.

800-Other Expenditure-					
38-Rewards to Panchayats Elected Unanimously-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 899.99 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	..				
S	0.01	900.00	900.00	..	
R	899.99				

(vi) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2515-Other Rural Development Programmes-00-101-Panchayati Raj-</b>					
07-Training of Elected Representative and Functionaries of Panchayati Raj Institutions Under Rashtriya Gram Swaraj Yojana-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).	
O	..				
S	..	..	566.67		+566.67
R	..				

**Capital:**

(vii) In view of the saving of ₹ 19,611.47 lakh in the voted grant, the supplementary grant of ₹ 38,659.54 lakh obtained in March 2025 proved excessive.

(viii) There was an overall saving of ₹ 19,611.47 lakh in the voted grant but no amount was surrendered by the department during the year.

## Grant No. 23- contd.

(ix) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4515-Capital Outlay on Other Rural Development Programmes-00- 102- Community Development-</b>				
01-Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through Non-Resident Indian Participation-				Reduction in provision by ₹ 210.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department for major works.
O	240.00			
S	..	30.00	30.00	
R	(-)210.00			
<b>103-Rural Development-</b>				
04-Pradhan Mantri Awas Yojana-				Augmentation of provision by ₹ 363.97 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under major works.
O	0.28			
S	10,549.07	10,913.32	3,801.67	
R	363.97		(-)7,111.65	
				Reasons for the saving of ₹ 7,111.65 lakh have not been intimated (July 2025).
<b>789-Special Component Plan for Scheduled Castes-</b>				
03-Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through Non-Resident Indians Participation-				Reduction in provision by ₹ 140.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	160.00			
S	..	20.00	20.00	
R	(-)140.00			

## Grant No. 23- contd.

10-Pradhan Mantri Awas Yojana-		28,111.19	15,720.00	(-)12,391.19	Also, there was saving of ₹ 7,337.64 lakh, ₹ 4,372.50 lakh and ₹ 541.97 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 12,391.19 lakh have not been intimated (July 2025).
O	0.72				
S	28,110.45				
R	0.02				
30-Waste Management-01-Liquid Waste Management-		800.00	700.25	(-)99.75	Last year also there was saving of ₹ 200.00 lakh. Reasons for the saving of ₹ 99.75 lakh have not been intimated (July 2025).
O	800.00				
S	..				
R					
30-Waste Management-02-Solid Waste Management-		200.00	100.00	(-)100.00	Last year also there was saving of ₹ 60.00 lakh. Reasons for the saving of ₹ 100.00 lakh have not been intimated (July 2025).
O	200.00				
S	..				
R					

(x) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4515-Capital Outlay on Other Rural Development Programmes-00- 103-Rural Development-</b>				
33-To Make One Point Cremation Ground in a Village-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under major works.
O	60.00	..	..	
S	..	..	..	
R	(-)60.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				
21- To make One Joint Cremation Ground in a Village-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	40.00	..	..	
S	..	..	..	
R	(-)40.00			

---

**Grant No. 23- concld.**


---

(xi) Excess was mainly under the following head:-

<b>4515-Capital Outlay on Other Rural Development Programmes-00 -103-Rural Development-</b>					
40-Waste Management-02-Solid Waste Management-					Reasons for excess of ₹ 199.75 have not been intimated (July 2025).
O	300.00				
S	..	300.00	499.75	+199.75	
R	..				

---

**Grant No. 24- Science, Technology and Environment**


---

**Revenue:****Major Head:**

3425 - Other Scientific Research

3435 - Ecology and Environment

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	33,70,14	33,70,14	25,79,42	(-)7,90,72	3,07,24
Supplementary	..				

**Capital:****Major Head:**

5425 - Capital Outlay on Other Scientific and Environmental Research

**Voted -**

Original	10,37,60	10,97,60	2,00,00	(-)8,97,60	8,07,60
Supplementary	60,00				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 790.72 lakh, however, ₹ 307.24 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (iii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3425-Other Scientific Research-60-Others-200-Assistance to Other Scientific Bodies-				

## Grant No. 24- contd.

10-Technical Secretariat for Punjab State Council for Science and Technology-					Reduction in provision by ₹ 15.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (salary). Department has intimated that the saving of ₹ 22.65 lakh was due to non-clearance of bills by treasury office.
O	250.00	235.00	212.35	(-)22.65	
S	..				
R	(-)15.00				
51-Financial Assistance for Punjab State Innovation Council-					Reduction in provision by ₹ 109.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 85.00 lakh) and (ii) grants-in-aid general (salary) (₹ 24.00 lakh). Last year also there was saving of ₹ 37.25 lakh. Department has intimated that the saving of ₹ 32.42 lakh was due to unavoidable administrative reasons.
O	300.00	191.00	158.58	(-)32.42	
S	..				
R	(-)109.00				
53-Gainful Utilization of Paddy Straw as Fuel to Replace Fossil Fuel-					Reduction in provision by ₹ 37.49 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 23.62 lakh) and (ii) other charges (₹ 13.87 lakh).
O	50.00	12.51	7.88	(-)4.63	
S	..				
R	(-)37.49				
57-Assistance to Punjab State Council for Science and Technology for Green Punjab-Innovation Issues-					Reduction in provision by ₹ 91.50 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	122.00	30.50	30.50	..	
S	..				
R	(-)91.50				
<b>3435-Ecology and Environment-03- Environmental Research and Ecological Regeneration- 102- Environmental Planning and Coordination-</b>					

## Grant No. 24- contd.

01-Directorate of Environment and Climate Change-					Reduction in provision by ₹ 90.45 lakh through re-appropriation in March 2025 was due to (i) vacant posts (₹ 80.00 lakh), cut imposed by the Finance Department on (ii) advertising and publicity (₹ 4.50 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 2.00 lakh), (iv) hiring of vehicles for office use (₹ 1.50 lakh), (v) hiring of less number of professionals for professional services (₹ 1.50 lakh).  Also, there was saving of ₹ 21.57 lakh and ₹ 29.19 lakh during 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 14.88 lakh have not been intimated (July 2025).
O	242.54	152.09	137.21	(-)14.88	
S	..				
R	(-)90.45				
<b>04-Prevention and Control of Pollution- 103-Prevention of Air and Water Pollution-</b>					
01-Grant-in-Aid to Society for Mission Tandrust for Activities of Revamped Mission Tandrust Punjab-					Reduction in provision by ₹ 20.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (salary).  Last year also there was saving of ₹ 11.79 lakh.  Reasons for the saving of ₹ 365.15 lakh have not been intimated (July 2025).
O	575.00	555.00	189.85	(-)365.15	
S	..				
R	(-)20.00				

(iii) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3435-Ecology and Environment-03- Environmental Research and Ecological Regeneration- 800-Other Expenditure-</b>				

## Grant No. 24- contd.

12-Strengthening of Technical Staff/Setting up of Environment Wing-				Augmentation of provision by ₹ 31.20 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	97.10			
S	..	128.30	128.30	..
R	31.20			

**Capital:**

- (iv) In view of the saving of ₹ 897.60 lakh in the voted grant, the supplementary grant of ₹ 60.00 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (v) Total saving in the voted grant was ₹ 897.60 lakh, however, ₹ 807.60 lakh were anticipated as saving and surrendered in March 2025.
- (vi) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5425-Capital Outlay on Other Scientific and Environmental Research-00- 600-Other Services-</b>				
04-Setting up of Centre for Research Technology and IP Acceleration (CRIPTA)-				Reduction in provision by ₹ 400.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	500.00			
S	..	100.00	100.00	..
R	(-)400.00			

- (vii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5425-Capital Outlay on Other Scientific and Environmental Research-00- 208-Ecology and Environment-</b>				

---

**Grant No. 24- concld.**


---

47-Installation of Common Effluent Plant for Dyeing Industries- 02-40 MLD Plant at Focal Point Phase-I to VIII Cluster of Ludhiana -					Augmentation of provision by ₹ 19.72 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	0.68	61.20	..	(-)61.20	
S	40.80				
R	19.72				
<b>789-Special Component Plan for Scheduled Castes-</b>					
04-Installation of Common Effluent Plant for Dyeing Industries- 02-40 MLD Plant at Focal Point Phase-I to VIII Cluster of Ludhiana -					Augmentation of provision by ₹ 9.28 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	0.32	28.80	..	(-)28.80	
S	19.20				
R	9.28				

(viii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5425-Capital Outlay on Other Scientific and Environmental Research-00- 208-Ecology and Environment-</b>				
41-Pushpa Gujral Science City At Kapurthala-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works.
O	436.60	..	..	
S	..			
R	(-)436.60			

---

**Grant No. 25- Social Security, Woman and Child Development**


---

**Revenue:****Major Head:**

2235 - Social Security and Welfare

2236 - Nutrition

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	77,90,81,38	81,10,60,73	76,88,16,10	(-)4,22,44,63	60,75,82
Supplementary	3,19,79,35				

**Charged -**

Original	10	20	10	(-)10	..
Supplementary	10				

**Capital:****Major Head:**

4235 - Capital Outlay on Social Security and Welfare

**Voted -**

Original	91,47,00	91,47,03	19,23,98	(-)72,23,05	25,06,52
Supplementary	3				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 42,244.63 lakh in the voted grant, the supplementary grant of ₹ 31,979.35 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 42,244.63 lakh, however, ₹ 6,075.82 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned under note (vi) below] was mainly under the following heads:-

## Grant No. 25- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-02-Social Welfare- 101-Welfare of Handicapped-</b>				
03-Institute for Blinds, Ludhiana, Mentally Retarded Children and Vocational Rehabilitation Centre for Disabled Persons and Workshop for Handicapped and Braille Press/Library for Blinds-				Reduction in provision by ₹ 36.28 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 37.46 lakh), (ii) decrease in number of beneficiaries (₹ 2.50 lakh) and (iii) less receipt of bill of electricity charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of supplies and materials (₹ 3.77 lakh).  Reasons for the saving of ₹ 35.51 lakh have not been intimated (July 2025).
O	487.63	451.35	415.84	
S	..			
R	(-)36.28			
<b>102-Child Welfare-</b>				
16-Integrated Child Protection Scheme (ICPS)-				Also, there was saving of ₹ 793.41 lakh, ₹ 502.86 lakh and ₹ 1,074.39 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 1,244.85 lakh have not been intimated (July 2025).
O	2,000.00	2,000.00	755.15	
S	..			
R	..			
26-Beti Bachao Beti Padhao Campaign-				Reasons for the saving of ₹ 442.70 lakh have not been intimated (July 2025).
O	750.00	750.00	307.30	
S	..			
R	..			
27-Child Helpline-				Reduction in provision by ₹ 1,499.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.
O	1,500.00	1.00	0.32	
S	..			
R	(-)1,499.00			

## Grant No. 25- contd.

28-Non Institutional Care-Sponsorship/Foster Care/After Care-					Augmentation of provision by ₹ 200.40 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).  Reasons for the saving of ₹ 604.08 lakh have not been intimated (July 2025).
O	1,000.00	1,200.40	596.32	(-)604.08	
S	..				
R	200.40				
30-WCD-25- Establishment of Women and Child Development Wing-01-Direction and Administration -					Reduction in provision by ₹ 12,965.00 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 12,652.00 lakh), (ii) less hiring of vehicles for office use (₹ 120.00 lakh), (iii) less deployment of daily wagers (₹ 60.00 lakh), (iv) electricity charges (₹ 50.00 lakh), (v) publications (₹ 40.00 lakh), (vi) advertising and publicity (₹ 35.00 lakh) (vii) telephone charges (₹ 20.00 lakh), (viii) other charges (₹ 15.00 lakh) and (ix) water charges (₹ 8.00 lakh), partly set off by excess due to clearance of pending bills of (i) medical reimbursement (₹ 25.00 lakh) and (ii) office expenses (₹ 10.00 lakh).  Last year also there was saving of ₹ 4,246.13 lakh. Reasons for the saving of ₹ 1,219.05 lakh have not been intimated (July 2025).
O	22,875.00	9,910.00	8,690.95	(-)1,219.05	
S	..				
R	(-)12,965.00				
31-Early Childhood Eare and Education Scheme-					Reasons for the saving of ₹ 127.39 lakh have not been intimated (July 2025).
O	150.00	150.00	22.61	(-)127.39	
S	..				
R	..				

## Grant No. 25- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-					Reasons for the saving of ₹ 69.72 lakh have not been intimated (July 2025).
O	100.00				
S	..	100.00	30.28	(-)69.72	
R	..				
<b>103-Women's Welfare-</b>					
01-Home for Widows & Destitute Women Including Training-Cum- Productional Centre and Protective Home, Jalandhar and Home for Aged Infirms, Hoshiarpur-					Reduction in provision by ₹ 42.26 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 34.05 lakh), less receipt of bills of (ii) cost of ration (₹ 3.50 lakh), (iii) electricity charges (₹ 1.10 lakh) and (iv) decrease in number of beneficiaries (₹ 2.70 lakh).
O	165.92				
S	..	123.66	121.02	(-)2.64	
R	(-)42.26				
26-Establishment of State Resource Centre for Women Under National Mission for Empowerment of Women-					Augmentation of provision by ₹ 243.33 lakh through re-appropriation in March 2025 was due to (i) clearance of pending bills of other charges (₹ 210.85 lakh), (ii) hiring of vehicles for office use (₹ 19.98 lakh) and (iii) filling of vacant posts (₹ 12.50 lakh).  Reasons for the saving of ₹ 309.19 lakh have not been intimated (July 2025).
O	66.00				
S	0.02	309.35	0.16	(-)309.19	
R	243.33				
29-Setting up One Stop Center in Punjab-					Augmentation of provision by ₹ 30.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.  Reasons for the saving of ₹ 441.90 lakh have not been intimated (July 2025).
O	850.00				
S	..	880.00	438.10	(-)441.90	
R	30.00				

## Grant No. 25- contd.

33-Swadhar Greh Scheme (Punjab Social Welfare Board)-					Reasons for the saving of ₹ 44.47 lakh have not been intimated (July 2025).
O	50.00				
S	..	50.00	5.53	(-)44.47	
R	..				
<b>104-Welfare of Aged, Infirm and Destitute-</b>					
01-Home for Aged and Infirms-					Reduction in provision by ₹ 204.05 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Reasons for the saving of ₹ 22.25 lakh have not been intimated (July 2025).
O	680.00				
S	..	475.95	453.70	(-)22.25	
R	(-)204.05				
<b>789-Special Component Plan for Scheduled Castes-</b>					
24-Grants-in-Aid /Assistance to Various Homes/ Institutions Run by Social Security Department-01-Assistance to Various Homes Run by Social Security-					Reduction in provision by ₹ 96.03 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).  Reasons for the saving of ₹ 10.46 lakh have not been intimated (July 2025).
O	320.00				
S	..	223.97	213.51	(-)10.46	
R	(-)96.03				
26-Pradhan Mantri Matru Vandana Yojana-					Reduction in provision by ₹ 1,500.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.  Also, there was saving of ₹ 1,019.02 lakh, ₹ 1,097.32 lakh and ₹ 1,253.33 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 11.19 lakh have not been intimated (July 2025).
O	3,000.00				
S	..	1,500.00	1,488.81	(-)11.19	
R	(-)1,500.00				

## Grant No. 25- contd.

27-Integrated Child Protection Scheme-					Also, there was saving of ₹ 873.97 lakh, 502.85 lakh and 1,074.42 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,244.85 lakh have not been intimated (July 2025).
O	2,000.00	2,000.00	755.15	(-)1,244.85	
S	..				
R	..				
<b>60-Other Social Security and Welfare Programmes-</b>					
<b>102-Pensions Under Social Security Schemes-</b>					
03-National Social Assistance Programme-					Augmentation of provision by ₹ 48.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 89.88 lakh have not been intimated (July 2025).
02-National Family Benefit Scheme-		148.00	58.12	(-)89.88	
O	100.00				
S	..				
R	48.00				
<b>200-Other Programmes-</b>					
12-Reimbursement to Transport Department in Lieu of Free/ Concessional Travel Facility to Physically Handicapped and Blinds in Government/Pepsu Road Transport Corporation Buses-					Reasons for the saving of ₹ 151.92 lakh have not been intimated (July 2025).
O	350.00	350.00	198.08	(-)151.92	
S	..				
R	..				
47-Building Fiscal and Institutional Resilience for Growth-					Reduction in provision by ₹ 900.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) other charges (₹ 762.00 lakh), (ii) publications (₹ 99.00 lakh), (iii) less conducting of conference, seminars, workshops, tours etc. (₹ 23.00 lakh) and (iv) less deployment of professionals for professional services (₹ 16.00 lakh). Last year also there was saving of ₹ 95.26 lakh. Reasons for the saving of ₹ 81.90 lakh have not been intimated (July 2025).
O	1,000.00	100.00	18.10	(-)81.90	
S	..				
R	(-)900.00				

## Grant No. 25- contd.

<b>789-Special Component Plan for Scheduled Castes-</b>					
09-National Social Assistance Programme (Additional Central Assistance)- 01-Indira Gandhi National Old Age Pension-					Reduction in provision by ₹ 67.20 lakh through re-appropriation in March 2025 was due to decrease in number of beneficiaries for social assistance.
O	600.00				Reasons for the saving of ₹ 167.76 lakh have not been intimated (July 2025).
S	..	532.80	365.04	(-)167.76	
R	(-)67.20				
09-National Social Assistance Programme (Additional Central Assistance)- 02-National Family Benefit Scheme-					Reduction in provision by ₹ 63.00 lakh through re-appropriation in March 2025 was due to decrease in number of beneficiaries for social assistance.
O	100.00				Also, there was saving of ₹ 180.80 lakh, ₹ 287.81 lakh and ₹ 62.42 lakh during 2021-22, 2022-23 and 2023-24 respectively.
S	..	37.00	3.39	(-)33.61	
R	(-)63.00				
					Reasons for the saving of ₹ 33.61 lakh have not been intimated (July 2025).
<b>2236-Nutrition-02-Distribution of Nutritious Food and Beverages- 101-Special Nutrition Programmes-</b>					
01-Nutrition-Integrated Child Development Scheme-					Reasons for the saving of ₹ 3,916.00 lakh have not been intimated (July 2025).
O	8,400.00				
S	22,784.33	31,184.46	27,268.46	(-)3,916.00	
R	0.13				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Nutrition-Integrated Child Development Scheme-					Reduction in provision by ₹ 6,235.24 lakh through re-appropriation in March 2025 was due to less receipt of bills of cost of ration.
O	19,600.00				
S	..	13,364.76	8,278.10	(-)5,086.66	
R	(-)6,235.24				

## Grant No. 25- contd.

	Last year also there was saving of ₹ 9,534.70 lakh. Reasons for the saving of ₹ 5,086.66 lakh have not been intimated (July 2025).
--	---

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-02-Social Welfare -102-Child Welfare-</b>				
23-Grants-in-Aid/ Assistance to Punjab State Social Welfare Board and Child Welfare Council, Punjab Under Integrated Child Development Service Scheme-				Reduction in provision by ₹ 222.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 220.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 2.00 lakh).
O	555.00			
S	..	333.00	..	(-)333.00
R	(-)222.00			
Reasons for non-utilization of the entire provision have not been intimated (July 2025).				
<b>103-Women's Welfare-</b>				
31-Universalization of Women Helpline-				Reduction in provision by ₹ 61.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.
O	62.00			
S	..	1.00	..	(-)1.00
R	(-)61.00			
41-Nari Adalat-				Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.
O	50.00			
S	..	1.00	..	(-)1.00
R	(-)49.00			

## Grant No. 25- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5.00				
S	..	5.00	..	(-5.00)	
R	..				
<b>104-Welfare of Aged, Infirm and Destitute-</b>					
03-National Action Plan for Senior Citizens-					Augmentation of provision by ₹ 142.14 lakh through re- appropriation in March 2025 was due to clearance of pending bills of (i) conferences, seminars, workshops, tours etc. (₹ 80.75 lakh) and (ii) other charges (₹ 61.39 lakh).  Last year also the entire provision remained unutilized.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	0.02	242.16	..	(-242.16)	
R	142.14				
<b>200-Other Programmes-</b>					
03-Assistance to Various Homes/Institutions Run by WCD-					Reduction in provision by ₹ 52.01 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 102.00 lakh), partly set off by excess due to clearance of pending bills of office expenses (₹ 49.99 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	102.00				
S	0.01	50.00	..	(-50.00)	
R	(-52.01)				
<b>789-Special Component Plan for Scheduled Castes-</b>					
28-Establishment of State Resources Centre for Women Under National Mission for Empowerment of Women-					Reduction in provision by ₹ 12.50 lakh through re-appropriation in March 2025 was due to posts remaining vacant.  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	25.00				
S	..	12.50	..	(-12.50)	
R	(-12.50)				

## Grant No. 25- contd.

<b>2236-Nutrition-02-Distribution of Nutritious Food and Beverages -101-Special Nutrition Programmes-</b>					
04-Scheme for Empowerment of Adolescent Girls (SABLA)-					Reduction in provision by ₹ 321.74 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of costs of ration (₹ 296.16 lakh) and (ii) non-receipt of bills of office expenses (₹ 25.58 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	531.74	210.00	..	(-)210.00	
S	..				
R	(-)321.74				
<b>789-Special Component Plan for Scheduled Castes-</b>					
03-Scheme for Empowerment of Adolescent Girls (Sabla)-					Reduction in provision by ₹ 750.71 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of costs of ration (₹ 691.04 lakh) and (ii) non-receipt of bills of office expenses (₹ 59.67 lakh).  Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,240.71	490.00	..	(-)490.00	
S	..				
R	(-)750.71				
<b>80-General- 101-Diet Surveys and Nutrition Planning-</b>					
01-National Nutrition Mission-					Reduction in provision by ₹ 4,059.57 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of other charges (₹ 1,790.73 lakh), non-receipt of bills of (ii) conferences, seminars, workshops, tours etc. (₹ 1,638.84 lakh), (iii) advertising and publicity (₹ 230.00 lakh) and posts remaining vacant (₹ 400.00 lakh).
O	8,159.57	4,100.00	..	(-)4,100.00	
S	..				
R	(-)4,059.57				

## Grant No. 25- contd.

	Reasons for non-utilization of the entire provision have not been intimated (July 2025).
--	--

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-02-Social Welfare-102-Child Welfare-</b>				
13-UDISHA Training Programme-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of (i) scholarship/stipends (₹ 110.00 lakh), (ii) office expenses (₹ 10.00 lakh), (iii) domestic travel expenses (₹ 7.00 lakh), (iv) rent, rates and taxes (₹ 5.50 lakh), (v) electricity charges (₹ 3.00 lakh) and (vi) non-filling of posts (₹ 93.00 lakh).
O	229.00			
S	..	..	..	
R	(-)229.00			
<b>103-Women's Welfare-</b>				
38-Nirbhaya Scheme for Safety and Security of Women-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of office expenses.
O	10.00			
S	..	..	..	
R	(-)10.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				
24-Grants-in-Aid /Assistance to Various Homes/ Institutions Run by Social Security Department-99-No Detailed head-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	48.00			
S	..	..	..	
R	(-)48.00			

(vi) Excess was mainly under the following heads:-

## Grant No. 25- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2235-Social Security and Welfare-02-Social Welfare- 001-Direction and Administration-</b>				
10-National Action Plan for Drug Demand Reduction (NAPDDR)-				Originally, there was no budget provision. Token grant was provided through supplementary grants and funds were augmented by ₹ 2,079.98 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) conference, seminars, workshops, tours etc. (₹ 1,211.10 lakh) and (ii) other charges (₹ 868.88 lakh).  Reasons for the saving of ₹ 1,570.56 lakh have not been intimated (July 2025).
O	..	2,080.00	509.44	
S	0.02			
R	2,079.98			
<b>101-Welfare of Handicapped-</b>				
13-Setting up of Spinal Injuries Centre at Mohali-				Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	200.00	400.00	400.00	
S	..			
R	200.00			
<b>102-Child Welfare-</b>				
06-Integrated Child Development Services Honorarium to Anganwadi Workers and Helpers-				Augmentation of provision by ₹ 5,824.64 lakh through re-appropriation in March 2025 was due to filling of vacant posts.  Also, there was saving of ₹ 3,782.51 lakh and ₹ 1,628.96 lakh during 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 5,039.64 lakh have not been intimated (July 2025).
O	27,275.36	33,100.00	28,060.36	
S	..			
R	5,824.64			
19-Pradhan Mantri Matru Vandana Yojana-				Augmentation of provision by ₹ 2,054.09 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges.
O	3,000.00	5,054.09	5,054.09	
S	..			
R	2,054.09			

## Grant No. 25- contd.

<b>103-Women's Welfare-</b>					
05-Setting up of Punjab State Commission for Women-					Augmentation of provision by ₹ 40.12 lakh through re-appropriation in March 2025 was due to (i) filling of vacant posts (₹ 5.30 lakh) and (ii) clearance of pending bills of office expenses (₹ 3.00 lakh), partly set off by saving mainly due to (i) non-receipt of bills of rents, rates and taxes (₹ 10.22 lakh), (ii) less receipt of bills of domestic travel expenses (₹ 1.90 lakh) and (iii) less deployment of daily wagers (₹ 1.53 lakh).
O	34.85	74.97	71.96	(-)3.01	
S	..				
R	40.12				
<b>60-Other Social Security and Welfare Programmes- 102-Pensions Under Social Security Schemes-</b>					
03-National Social Assistance Programme- 01-Indira Gandhi National Old Age Pension-					Augmentation of provision by ₹ 1,291.35 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 714.70 lakh have not been intimated (July 2025).
O	600.00	2,131.20	1,416.50	(-)714.70	
S	239.85				
R	1,291.35				
03-National Social Assistance Programme- 03-Indira Gandhi National Widow Pension Scheme-					Augmentation of provision by ₹ 448.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 177.52 lakh have not been intimated (July 2025).
O	100.00	548.00	370.48	(-)177.52	
S	..				
R	448.00				
03-National Social Assistance Programme- 04-Indira Gandhi National Disabled Pension Scheme-					Augmentation of provision by ₹ 79.40 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries. Also, there was saving of ₹ 166.61 lakh, ₹ 186.72 lakh and ₹ 26.92 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 40.01 lakh have not been intimated (July 2025).
O	75.00	154.40	114.39	(-)40.01	
S	..				
R	79.40				

## Grant No. 25- contd.

04-State Social Assistance Programme- 01-Financial Assistance to Old Age Persons-				Augmentation of provision by ₹ 797.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	2,00,000.00			
S	1,403.00	2,02,200.00	2,02,199.88	(-)0.12
R	797.00			
04-State Social Assistance Programme- 03-Financial Assistance to Dependent Children-				Augmentation of provision by ₹ 1,220.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	18,850.00			
S	..	20,070.00	20,067.68	(-)2.32
R	1,220.00			
04-State Social Assistance Programme- 04-Financial Assistance to Disabled Persons-				Augmentation of provision by ₹ 810.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	23,075.00			
S	..	23,885.00	23,884.47	(-)0.53
R	810.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				
03-State Social Assistance Programme- 03-Financial Assistance to Dependent Children-				Augmentation of provision by ₹ 1,220.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	18,850.00			
S	..	20,070.00	20,058.43	(-)11.57
R	1,220.00			Reasons for the saving of ₹ 11.57 lakh have not been intimated (July 2025).
03-State Social Assistance Programme- 04-Financial Assistance to Disabled Persons-				Augmentation of provision by ₹ 810.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	23,075.00			
S	..	23,885.00	23,883.26	(-)1.74
R	810.00			

## Grant No. 25- contd.

09-National Social Assistance Programme (Additional Central Assistance)-		154.00	153.69	(-)0.31	Augmentation of provision by ₹ 54.00 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
03-Indira Gandhi National Widow Pension Scheme-					
O	100.00				
S	..				
R	54.00				

<b>2236-Nutrition-02-Distribution of Nutritious Food and Beverages -101-Special Nutrition Programmes-</b>					
05-National Creche Scheme for the Children of Working Mothers-		550.00	236.68	(-)313.32	Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 549.98 lakh through re-appropriation in March 2025 due to filling of vacant posts. Also, there was saving of ₹ 42.39 lakh and ₹ 57.48 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 313.32 lakh have not been intimated (July 2025).
O	..				
S	0.02				
R	549.98				

**Capital:**

- (vii) Total saving in the voted grant was ₹ 7,223.05 lakh, however, ₹ 2,506.52 lakh were anticipated as saving and surrendered in March 2025.
- (viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare-02-Social Welfare -101-Welfare of Handicapped-</b>				

## Grant No. 25- contd.

04-Scheme for Implementation of the Persons with Disabilities Act 1995 ( SPIDA)-					Reduction in provision by ₹ 1,700.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.  Also, there was saving of ₹ 1,361.85 lakh, ₹ 5,250.93 lakh and ₹ 2,952.11 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 2,039.30 lakh have not been intimated (July 2025).
O	4,000.00	2,300.00	260.70	(-)2,039.30	
S	..				
R	(-)1,700.00				
<b>102-Child Welfare-</b>					
10-Creation of Capital Assets (Construction of CCIs Including JJBs and CWCs)-					Reasons for the saving of ₹ 773.40 lakh have not been intimated (July 2025).
O	1,120.00	1,120.00	346.60	(-)773.40	
S	..				
R	..				
<b>103-Women's Welfare-</b>					
03-Construction of Buildings of Anganwadi Centres Under Restructured -Integrated Child Development Scheme- 01-Construction of Buildings of Anganwadi Centres-					Augmentation of provision by ₹ 4.48 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.  Last year also there was saving of ₹ 28.44 lakh.  Reasons for the saving of ₹ 315.88 lakh have not been intimated (July 2025).
O	405.00	409.48	93.60	(-)315.88	
S	..				
R	4.48				
<b>789-Special Component Plan for Scheduled Castes-</b>					
03-Construction of Buildings of Anganwadi Centres Under Restructured Integrated Child Development Scheme- 01-Construction of Buildings of Anganwadi Centres-					Augmentation of provision by ₹ 10.47 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.  Last year also there was saving of ₹ 66.36 lakh.  Reasons for the saving of ₹ 737.07 lakh have not been intimated (July 2025).
O	945.00	955.47	218.40	(-)737.07	
S	..				
R	10.47				

## Grant No. 25- contd.

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare- 02-Social Welfare- 101-Welfare of Handicapped-</b>				
05-Upgradation of School for Blinds, Jamalpur-				Reduction in provision by ₹ 65.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00			
S	..	35.00	.. (-)35.00	
R	(-)65.00			
<b>103-Women's Welfare-</b>				
06-Working Women Hostel (Providing Hostel Facilities to Working Women)-				Reduction in provision by ₹ 226.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	227.00			
S	..	1.00	.. (-)1.00	
R	(-)226.00			
07-Nirbhaya Scheme for Safety and Security of Women-				Reduction in provision by ₹ 595.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,200.00			
S	..	605.00	.. (-)605.00	
R	(-)595.00			

(x) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare-02-Social Welfare- 101-Welfare of Handicapped-</b>				

## Grant No. 25- contd.

03-Setting up of Spinal Injuries Centre at Mohali-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	300.00				
S	..	..	..	..	
R	(-)300.00				
<b>103-Women's Welfare-</b>					
04-Setting up One Stop Centre in Punjab-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of major works.
O	150.00				
S	..	..	..	..	
R	(-)150.00				

(xi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4235-Capital Outlay on Social Security and Welfare-</b>				
<b>02-Social Welfare- 104-Welfare of Aged, Infirm and Destitute-</b>				
01-Welfare of Aged, Infirm and Destitute-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 352.28 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.  Reasons for the saving of ₹ 96.55 lakh have not been intimated (July 2025).
O	..			
S	0.01	352.29	(-)96.55	
R	352.28			
<b>789-Special Component Plan for Scheduled Castes-</b>				

---

**Grant No. 25- concld.**


---

08-Welfare of Aged, Infirm and Destitute-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 165.78 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 58.83 lakh have not been intimated (July 2025).
O	..				
S	0.01	165.79	106.96	(-)58.83	
R	165.78				

---

**Grant No. 26- State Legislature**


---

**Revenue:****Major Head:**

2011 - Parliament/State/Union Territory

Legislatures

2235 - Social Security and Welfare

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	61,66,31	62,03,88	59,23,68	(-)2,80,20	..
Supplementary	37,57				

**Charged -**

Original	1,24,00	1,24,00	67,37	(-)56,63	..
Supplementary	..				

**Capital:****Major Head:**

4070 - Capital Outlay on Other

Administrative Services

**Voted -**

Original	..	1,31,00	1,29,98	(-)1,02	..
Supplementary	1,31,00				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 280.20 lakh in the voted grant, the supplementary grant of ₹ 37.57 lakh obtained in March 2025 proved unnecessary.
- (ii) There was an overall saving of ₹ 280.20 lakh in the voted grant but no amount was surrendered by the department during the year.

---

**Grant No. 26- concld.**


---

**Charged:**

(iii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2011-Parliament/State/ Union Territory Legislatures-02-State/Union Territory Legislatures- 101-Legislative Assembly-</b>				
01-Legislative Assembly-				Also, there was saving of ₹ 19.09 lakh, ₹ 70.01 lakh and ₹ 46.15 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for saving of ₹ 56.63 lakh have not been intimated (July 2025).
<i>O</i>	124.00			
<i>S</i>	..	67.37	(-)56.63	
<i>R</i>	..			

---

**Grant No. 27- Technical Education and Industrial Training**


---

**Revenue:****Major Head:**

2203 - Technical Education

2230 - Labour, Employment and Skill  
Development**Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	4,42,17,63	4,64,33,18	4,27,68,90	(-)36,64,28
Supplementary	22,15,55			

**Charged -**

Original	2,00	2,83,49	..	(-)2,83,49	..
Supplementary	2,81,49				

**Capital:****Major Head:**4202 - Capital Outlay on Education,  
Sports, Art and Culture4250 - Capital Outlay on Other Social  
Services**Voted -**

Original	82,93,89	82,93,89	20,96,00	(-)61,97,89	53,78,06
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 3,664.28 lakh in the voted grant, the supplementary grant of ₹ 2,215.55 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 3,664.28 lakh, however, ₹ 2,269.48 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (vi) below] was mainly under the following heads:-

## Grant No. 27- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2203-Technical Education-00-800-Other Expenditure-</b>				
02-Reimbursement to Transport Department/Pepsu Road Transport Corporation in lieu of Free Concessional Travel Facility to Students of Engineering Colleges/ Polytechnics-				Reasons for the saving of ₹ 300.00 lakh have not been intimated (July 2025).
O	500.00			
S	300.00	800.00	500.00	
R	..		(-)300.00	

<b>2230-Labour, Employment and Skill Development-03-Training- 003-Training of Craftsmen and Supervisors-</b>				
03-Training, Retraining, Seminars and Study Tours of Staff/ Trainees for Men and Women-				Reasons for the saving of ₹ 45.31 lakh have not been intimated (July 2025).
O	100.00			
S	..	100.00	54.69	
R	..		(-)45.31	

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2203-Technical Education-00-105-Polytechnics-</b>				
81-Community Development Through Polytechnics-				Reduction in provision by ₹ 218.96 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	219.64			
S	..	0.68	..	
R	(-)218.96		(-)0.68	
<b>789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 27- contd.

16-Community Development Through Polytechnics-					Reduction in provision by ₹ 103.04 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	103.36				
S	..	0.32	..	(-)0.32	
R	(-)103.04				

<b>2230-Labour, Employment and Skill Development-03-Training- 003-Training of Craftsmen and Supervisors-</b>					
66-Grants-in-aid to Punjab Skill Development Mission Society- 10-Provide Insurance Coverage for Trainees-					Augmentation of provision by ₹ 9.00 lakh through re-appropriation in March 2025 was due to providing insurance coverage to trainee of ITI's. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1.00				
S	..	10.00	..	(-)10.00	
R	9.00				

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-03-Training- 003-Training of Craftsmen and Supervisors-</b>				
38-Upgradation of Industrial Training Institutes of Excellence in Punjab-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of advertising and publicity.
O	10.00			
S	..	..	..	
R	(-)10.00			
67-Skill Strengthening for Industrial Value Enhancement (STRIVE)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	300.00			
S	..	..	..	
R	(-)300.00			

(vi) Excess was mainly under the following head:-

## Grant No. 27- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-03-Training- 199-Assistance to Other Non-Government Institutions-</b>				
01-Assistance to Non-Government Industrial Training Institutes-				Augmentation of provision by ₹ 47.72 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	102.28			
S	..	143.01	(-)6.99	
R	47.72			
	150.00			

**Charged:**

- (vii) No expenditure was incurred under the charged appropriation during the whole year 2024-25.
- (viii) In view of the saving of ₹ 283.49 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 281.49 lakh obtained in March 2025 proved unnecessary. Even the original grant remained fully unutilized.
- (ix) There was an overall saving of ₹ 283.49 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (x) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-03-Training- 001-Direction and Administration-</b>				
01-Directorate of Industrial Training-				Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2025).
O	2.00			
S	281.49	..	(-)283.49	
R	..			
	283.49			

---

**Grant No. 27- contd.**


---

**Capital:**

- (xi) Total saving in the voted grant was ₹ 6,197.89 lakh, however, ₹ 5,378.06 lakh were anticipated as saving and surrendered in March 2025.
- (xii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education- 105-Engineering Technical Colleges and Institutes-</b>				
15-Setting up of New Polytechnics in the Districts Where no Government Polytechnic Exists at Present-				Reduction in provision by ₹ 251.94 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	591.26			
S	..	339.32	339.32	
R	(-)251.94		..	
<b>789-Special Component Plan for Scheduled Castes-</b>				
13-Setting up of New Polytechnics in Districts Where no Government Polytechnic Exists at Present-				Reduction in provision by ₹ 118.56 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments.
O	278.24			
S	..	159.68	159.68	
R	(-)118.56		..	
<b>4250-Capital Outlay on Other Social Services-00- 789-Special Component Plan for Scheduled Castes-</b>				
10-New and Upgradation of Industrial Training Institutes/Skill Development Centres-				Reduction in provision by ₹ 71.04 lakh through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for machinery and equipments (₹ 349.72 lakh), partly set off by excess due to clearance of pending bills of major works (₹ 278.68 lakh).
O	480.00			
S	..	408.96	351.79	
R	(-)71.04		(-)57.17	

## Grant No. 27- contd.

				Also, there was saving of ₹ 1,738.85 lakh and ₹ 128.65 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 57.17 lakh have not been intimated (July 2025).	
<b>800-Other Expenditure-</b>					
21-Industrial Training institutes/Skill Development Centres- 01-Opening of New ITIs in State of Punjab -					Reduction in provision by ₹ 150.96 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments (₹ 743.15 lakh), partly set off by excess due to clearance of pending bills of major works (₹ 592.19 lakh). Also, there was saving of ₹ 2,614.09 lakh and ₹ 23.84 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 10.18 lakh have not been intimated (July 2025).
O	1,020.00	869.04	858.86	(-)10.18	
S	..				
R	(-)150.96				

(xiii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education- 105-Engineering Technical Colleges and Institutes-</b>					
18-Strengthening of Existing Polytechnics-					Reduction in provision by ₹ 750.31 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments.
O	750.99	0.68	..	(-)0.68	
S	..				
R	(-)750.31				
20-Renovation / Upgradation of Buildings of Government Technical Institutes-					Reduction in provision by ₹ 272.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	340.00	68.00	..	(-)68.00	
S	..				
R	(-)272.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					

## Grant No. 27- contd.

07-Renovation/Upgradation of Building of Government Technical Institutes-					Reduction in provision by ₹ 128.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	160.00	32.00	..	(-)32.00	
S	..				
R	(-)128.00				
11-Central Assistance for Strengthening of Existing Polytechnics-					Reduction in provision by ₹ 353.08 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments.
O	353.40	0.32	..	(-)0.32	
S	..				
R	(-)353.08				
<b>4250-Capital Outlay on Other Social Services-00- 789-Special Component Plan for Scheduled Castes-</b>					
12-Upgradation of Government Industrial Training Institutes Ludhiana into Model Industrial Training Institutes-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	56.64	56.64	..	(-)56.64	
S	..				
R	..				
<b>800-Other Expenditure-</b>					
23-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	120.36	120.36	..	(-)120.36	
S	..				
R	..				

(xiv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4250-Capital Outlay on Other Social Services-00- 789-Special Component Plan for Scheduled Castes-</b>				

---

**Grant No. 27- concld.**


---

15-Skill Strengthening for Industrial Value Enhancement (STRIVE)-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments.
O	1,200.00				
S	..	..	..	..	
R	(-)1,200.00				
<b>800-Other Expenditure-</b>					
25-Skill Strengthening for Industrial Value Enhancement (STRIVE)-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non receipt of bills of machinery and equipments.
O	2,500.00				
S	..	..	..	..	
R	(-)2,500.00				

---

**Grant No. 28- Tourism and Cultural Affairs**


---

**Revenue:****Major Head:**

2205 - Art and Culture

3452 - Tourism

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	1,28,44,92	1,28,44,92	62,82,94	(-)65,61,98	63,08,88
Supplementary	..				

**Charged -**

Original	1	1	..	(-)/	..
Supplementary	..				

**Capital:****Major Head:**4202 - Capital Outlay on Education,  
Sports, Art and Culture

5452 - Capital Outlay on Tourism

**Voted -**

Original	38,05,00	68,50,30	51,28,83	(-)17,21,47	3,30
Supplementary	30,45,30				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 6,561.98 lakh, however, ₹ 6,308.88 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3452-Tourism-01-Tourist Infrastructure- 102-Tourist Accommodation-				

## Grant No. 28- contd.

15-Creation of Brand Image and Publicity-Promotional Campaign Through Print and Electronic Media Organisation of Road Show and Development of Interactive Website-				Reduction in provision by ₹ 2,100.00 lakh through re-appropriation in March 2025 was due to less receipt of bills under grants-in-aid general (non-salary). Last year also there was saving of ₹ 135.00 lakh. Reasons for the saving of ₹ 15.45 lakh have not been intimated (July 2025).
O	3,000.00			
S	..	900.00	884.55	(-)15.45
R	(-)2,100.00			
<b>80-General- 001-Direction and Administration-</b>				
01-Direction and Administration-				Reduction in provision by ₹ 4,626.12 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) advertisement and publicity (₹ 4,600.00 lakh), (ii) professional services (₹ 10.00 lakh), non release of funds by the Finance Department for (iii) foreign travel expenses (₹ 10.00 lakh), (iv) contingent articles (₹ 1.99 lakh) and (v) non release of dearness allowance and arrear installment (₹ 6.41 lakh), partly set off by excess mainly due to clearance of pending bills of medical reimbursement (₹ 1.00 lakh).
O	6,278.42			
S	..	1,652.30	1,645.37	(-)6.93
R	(-)4,626.12			

(iii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2205-Art and Culture-00-104-Archives-</b>				
08-Preparation of Micro-Film of Records-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non release of funds by the Finance Department under grants-in-aid general (non-salary).
O	50.00			
S	..	..	..	..
R	(-)50.00			

---

**Grant No. 28- contd.**


---

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2205-Art and Culture-00-102-Promotion of Arts and Culture-</b>				
20-Operation and Maintenance of the Memorials, Museums, Monuments and Other Art Academies-				Augmentation of provision by ₹ 300.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of grants-in-aid general (non-salary). Reasons for the saving of ₹ 171.57 lakh have not been intimated (July 2025).
O	1,000.00			
S	..	1,128.43	(-)171.57	
R	300.00			
	1,300.00	1,128.43	(-)171.57	

**Capital:**

(v) In view of the saving of ₹ 1,721.47 lakh in the voted grant, the supplementary grant of ₹ 3,045.30 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.

(vi) Total saving in the voted grant was ₹ 1,721.47 lakh, however, ₹ 3.30 lakh were anticipated as saving and surrendered in March 2025.

(vii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4202-Capital Outlay on Education, Sports, Art and Culture-04-Art and Culture-106-Museums-</b>				
11-Setting Up of Memorials of Ghallugharas and Other Art Academies-				Also, there was saving of ₹ 2,030.89 lakh and ₹ 309.96 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 706.52 lakh have not been intimated (July 2025).
O	3,000.00			
S	2,127.00	4,420.48	(-)706.52	
R	..			
<b>800-Other Expenditure-</b>				

## Grant No. 28- conclud.

03-Infrastructure Development- 01-550th Years Celebration of Birthday of Sri Guru Nanak Dev Ji -					Augmentation of provision by ₹ 81.70 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Last year also there was saving of ₹ 214.56 lakh. Reasons for the saving of ₹ 1,000.02 lakh have not been intimated (July 2025).
O	700.00	1,700.00	699.98	(-)1,000.02	
S	918.30				
R	81.70				

<b>5452-Capital Outlay on Tourism-01-Tourist Infrastructure- 102-Tourist Accommodation-</b>					
09-Renovation of Restaurants/Tourist Information Centres/Tourist Destinations and Tourist Circuits etc-					Reduction in provision by ₹ 30.00 lakh through re-appropriation in March 2025 was due to non release of funds by the Finance Department for major works. Reasons for the saving of ₹ 11.63 lakh have not been intimated (July 2025).
O	50.00	20.00	8.37	(-)11.63	
S	..				
R	(-)30.00				

(viii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5452-Capital Outlay on Tourism-01-Tourist Infrastructure- 102-Tourist Accommodation-</b>				
08-Infrastructure Development for Destinations and Circuits-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for major works.
O	50.00	..	..	
S	..			
R	(-)50.00			

---

**Grant No. 29- Transport**


---

**Revenue:****Major Head:**

2013 - Council of Ministers

2041 - Taxes on Vehicles

3053 - Civil Aviation

3055 - Road Transport

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	5,14,02,41	5,14,02,41	3,80,37,78	(-)1,33,64,63	77,59,96
Supplementary	..				

**Charged -**

Original	5,01	5,01	..	(-)5,01	4,99
Supplementary	..				

**Capital:****Major Head:**

5053 - Capital Outlay on Civil Aviation

5055 - Capital Outlay on Road Transport

**Voted -**

Original	35,83,02	49,66,12	15,33,02	(-)34,33,10	16
Supplementary	13,83,10				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 13,364.63 lakh, however, ₹ 7,759.96 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess and expenditure incurred without provision of funds under other heads as mentioned in note (iv) and (v) respectively below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2013-Council of Ministers- 00- 800-Other Expenditure-				

## Grant No. 29- contd.

01-Car Section-					Reduction in provision by ₹ 204.40 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) petrol, oil and lubricants of office vehicles (₹ 175.00 lakh), (ii) professional services (₹ 52.00 lakh), (iii) medical reimbursement (₹ 2.00 lakh), and (iv) posts remaining vacant (₹ 15.40 lakh), partly set off by excess due to clearance of pending bills of repair and maintenance of staff cars (₹ 40.00 lakh).  Reasons for the saving of ₹ 234.55 lakh have not been intimated (July 2025).
O	3,673.40	3,469.00	3,234.45	(-)234.55	
S	..				
R	(-)204.40				

<b>2041-Taxes on Vehicles-00-102-Inspection of Motor Vehicles-</b>					
01-Inspection of Motor Vehicles-					Reduction in provision by ₹ 346.30 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) advertising and publicity (₹ 599.50 lakh), (ii) electricity charges (₹ 19.50 lakh), (iii) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh), (iv) repair and maintenance of staff cars (₹ 4.00 lakh) and (v) telephone charges (₹ 3.90 lakh), partly set off by excess due to (i) filling of new posts (₹ 286.00 lakh), clearance of pending bills of (ii) contingent articles (₹ 3.50 lakh) and (iii) domestic travel expenses (₹ 2.00 lakh).  Last year also there was saving of ₹ 1,293.81 lakh. Reasons for the saving of ₹ 240.10 lakh have not been intimated (July 2025).
O	3,935.70	3,589.40	3,349.30	(-)240.10	
S	..				
R	(-)346.30				

<b>3053-Civil Aviation-80-General- 001-Direction and Administration-</b>	
--	--

## Grant No. 29- contd.

01-Direction and Administration-					Reduction in provision by ₹ 37.48 lakh through re-appropriation in March 2025 was mainly due to (i) less deployment of staff for other contractual services (₹ 34.00 lakh) and (ii) posts remaining vacant (₹ 4.32 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 1.02 lakh).  Reasons for the saving of ₹ 11.18 lakh have not been intimated (July 2025).
O	256.50	219.02	207.84	(-)11.18	
S	..				
R	(-)37.48				
<b>003-Training and Education-</b>					
01-Training and Education-					Reduction in provision by ₹ 197.19 lakh through re-appropriation in March 2025 was due to (i) cut imposed by the Finance Department under grants-in-aid general (salary) (₹ 162.00 lakh) and (ii) less receipt of bills of grants-in-aid general (non-salary) (₹ 35.19 lakh).  Reasons for the saving of ₹ 48.83 lakh have not been intimated (July 2025).
O	841.00	643.81	594.98	(-)48.83	
S	..				
R	(-)197.19				
<b>3055-Road Transport-00-201-Government Transport Services-Punjab Roadways-</b>					
22-Repair and Maintenance-					Reduction in provision by ₹ 328.00 lakh through re-appropriation in March 2025 was due to posts remaining vacant (₹ 358.00 lakh), partly set off by excess due to clearance of pending bills of (i) electricity charges (₹ 20.00 lakh) and (ii) medical reimbursement (₹ 10.00 lakh).  Reasons for the saving of ₹ 107.88 lakh have not been intimated (July 2025).
O	3,248.21	2,920.21	2,812.33	(-)107.88	
S	..				
R	(-)328.00				
23-Other Expenditure-					Reduction in provision by ₹ 318.34 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of other charges (₹ 150.00 lakh), (ii) less requirement of inter account transfer (₹ 150.00 lakh) and
O	943.85	625.51	344.21	(-)281.30	
S	..				
R	(-)318.34				

## Grant No. 29- contd.

				<p>(iii) actual interest debited to the fund (₹ 25.00 lakh), partly set off by excess due to provision of more funds by the Government for depreciation (₹ 6.66 lakh).</p> <p>Also, there was saving of ₹ 261.29 lakh, ₹ 326.43 lakh and ₹ 467.14 lakh during 2021-22, 2022-23 and 2023-24 respectively.</p> <p>Reasons for the saving of ₹ 281.30 lakh have not been intimated (July 2025).</p>
<b>800-Other Expenditure-</b>				
01-Government Central Workshop Punjab-				Reduction in provision by ₹ 349.11 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of (i) purchase of staff cars (₹ 369.00 lakh) and (ii) electricity charges (₹ 1.35 lakh), partly set off by excess mainly due to (i) clearance of pending bills of professional services (₹ 20.00 lakh) and (ii) payment of arrears of salaries to the Government employees (₹ 1.47 lakh).
O	496.88	147.77	144.90	
S	..			
R	(-)349.11			
05- Scheme for Punjab State Road Safety-				
O	1,013.99	208.30	171.13	
S	..			
R	(-)805.69			
				<p>Also, there was saving of ₹ 169.55 lakh and ₹ 283.91 lakh during 2022-23 and 2023-24 respectively.</p> <p>Reasons for the saving of ₹ 37.17 lakh have not been intimated (July 2025).</p>

## Grant No. 29- contd.

06-Mukh Mantri Tirath Yatra Scheme-		323.00	188.53	(-)134.47	Reduction in provision by ₹ 2,177.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges. Reasons for the saving of ₹ 134.47 lakh have not been intimated (July 2025).
O	2,500.00				
S	..				
R	(-)2,177.00				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>3055-Road Transport-00-188-Assistance to Autonomous Bodies-</b>					
01-Punjab Electric Vehicle Policy-2022-01-Grants-in-Aid to EV Cell-		50.01	..	(-)50.01	Reduction in provision by ₹ 950.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,000.01				
S	..				
R	(-)950.00				
<b>797-Transfer to Reserve Funds/ Deposits Accounts-</b>					
03-Punjab State Road Safety Fund-		2,960.00	..	(-)2,960.00	Reduction in provision by ₹ 2,040.00 lakh through re-appropriation in March 2025 was due to less inter account transfer. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	5,000.00				
S	..				
R	(-)2,040.00				

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>3053-Civil Aviation-80-General- 800-Other Expenditure-</b>					
01-Maintenance of Air Craft-		2,518.55	2,509.94	(-)8.61	Augmentation of provision by ₹ 192.33 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles (₹ 200.00 lakh), partly set off by saving due to (i) posts remaining vacant (₹ 4.80 lakh)
O	2,326.22				
S	..				
R	192.33				

## Grant No. 29- contd.

	and (ii) less receipt of bills of domestic travel expenses (₹ 1.40 lakh).
--	---

(v) Instances where the expenditure was incurred without provision of funds are given below:

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>3055-Road Transport-00-797-Transfer to Reserve Funds/ Deposits Accounts-</b>				
01-Amount Transferred to Depreciation Reserve Fund (Motor Transport)-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	17.47	+17.47	
R	..			
02-Amount Transferred to General Reserve Fund-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	55.84	+55.84	
R	..			

**Charged:**

(vi) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2041-Taxes on Vehicles-00-102-Inspection of Motor Vehicles-</b>				
01-Inspection of Motor Vehicles-				Reduction in provision by ₹ 4.99 lakh through reappropriation in March 2025 was due to less receipt of bills of other charges.
O	5.00			
S	..			
R	(-)4.99		(-)0.01	

**Capital:**

(vii) In view of the saving of ₹ 3,433.10 lakh in the voted grant, the supplementary grant of ₹ 1,383.10 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.

(viii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (xi) below] was mainly under the following heads:-

## Grant No. 29- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>5055-Capital Outlay on Road Transport-00- 050-Land and Buildings-</b>				
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-03-Bus Stand at Bhadaur (Local Govt.)-				Reduction in provision by ₹ 63.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	83.00			
S	..	20.00	20.00	..
R	(-)63.00			
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-05-Bus Stand at Abohar (Local Govt.) -				Reduction in provision by ₹ 20.77 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 13.56 lakh have not been intimated (July 2025).
O	45.77			
S	..	25.00	11.44	(-)13.56
R	(-)20.77			
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-06-Bus Stand at Sri. Hargobindpur (Local Govt.)-				Reduction in provision by ₹ 90.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	100.00			
S	..	10.00	10.00	..
R	(-)90.00			
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-08-Bus Stand at Lalru (Local Govt.)-				Reasons for the saving of ₹ 50.00 lakh have not been intimated (July 2025).
O	100.00			
S	..	100.00	50.00	(-)50.00
R	..			

## Grant No. 29- contd.

21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-09-Bus Stand at Cheema (Local Govt.)-					Reduction in provision by ₹ 148.50 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	437.00				
S	..	288.50	288.50	..	
R	(-)148.50				
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-10-Bus Stand at Roopnagar (PUNBUS)-					Reduction in provision by ₹ 130.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 136.37 lakh have not been intimated (July 2025).
O	430.00				
S	..	300.00	163.63	(-)136.37	
R	(-)130.00				
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-25-Bus Stand at Devigarh, Patiala (Panchayati Raj)-					Reduction in provision by ₹ 26.72 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	53.00				
S	..	26.28	26.27	(-)0.01	
R	(-)26.72				
<b>800-Other Expenditure-</b>					
07-Government Central Workshop Punjab-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 1,086.05 lakh through re-appropriation in March 2025 due to clearance of pending bills of purchase of staff cars. Reasons for the saving of ₹ 2,270.15 lakh have not been intimated (July 2025).
O	..				
S	1,382.95	2,469.00	198.85	(-)2,270.15	
R	1,086.05				

## Grant No. 29- contd.

15-Scheme for Punjab State Road Safety-		500.02	112.91	(-)387.11	Reduction in provision by ₹ 1,000.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipment. Last year also there was saving of ₹ 18.01 lakh. Reasons for the saving of ₹ 387.11 lakh have not been intimated (July 2025).
O	1,500.01				
S	0.01				
R	(-)1,000.00				

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>5055-Capital Outlay on Road Transport-00- 050-Land and Buildings-</b>					
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-02-Bus Stand at Gurdaspur (Local Govt.)-	20.00	..	(-)20.00	Reduction in provision by ₹ 80.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O					100.00
S					..
R					(-)80.00
21-Construction of New Bus Stands/ Workshops and Improvement of Existing Bus Stands/Workshop-26-Bus Stand at Ghanor, Patiala (Panchayati Raj)-	12.24	..	(-)12.24	Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O					12.24
S					..
R					..
<b>800-Other Expenditure-</b>					
16-Vehicle Tracking Platform for Safety and Enforcement-	100.00	..	(-)100.00	Reasons for non-utilization of the entire provision have not been intimated (July 2025).	
O					100.00
S					..
R					..

(x) An instance where the entire provision was withdrawn is given below:-

## Grant No. 29- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>5055-Capital Outlay on Road Transport-00- 001- Direction and Administration-</b>					
01-Directorate-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of supplies and materials.
O	50.00				
S	..	..	..	..	
R	(-)50.00				

(xi) Excess was mainly under the following head:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>5053-Capital Outlay on Civil Aviation-02-Air Ports- 102- Aerodromes-</b>					
05-Upgradation of Flying Training Facilities at Patiala Aviation Club Patiala(ACA)-					Augmentation of provision by ₹ 75.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 10.74 lakh have not been intimated (July 2025).
O	400.00				
S	..	475.00	464.26	(-)10.74	
R	75.00				

---

**Grant No. 29- contd.**


---

- (xii) **Suspense Transactions:-** No amount was debited under "Suspense" during the year. The nature of suspense transactions has been explained under the Appropriation Accounts of Grant No. "15-Water Resources."

An analysis of "Suspense" transactions in the grant during 2024-25 together with the opening and closing balance is given below:-

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
(₹ in lakh)				
<b>5055- Capital Outlay on Road Transport-</b>				
799-Suspense				
Punjab Roadways, Chandigarh	+167.20	..	..	+167.20
<b>Total</b>	<b>+167.20</b>	<b>..</b>	<b>..</b>	<b>+167.20</b>

- (xiii) The expenditure under the grant includes contribution (₹ 4,078.78 lakh) and adjustment (₹ 38.76 lakh) against the Reserve Funds shown below:-

Name of Reserve Fund and its purpose	Opening Balance	Contribution during the year 2024-25	Interest on accumulations under the Fund during 2024-25	Total amount credited to the Fund during 2024-25	Expenditure adjusted during 2024-25	Balance at the credit of the Fund on 31 March-2025
1	2	3	4	5	6	7
(₹ in lakh)						
(i) Depreciation Reserve Fund (Motor Transport) to meet the cost of renewals and replacement of Buses, Machinery and Furniture etc.	11,744.58	40.69	1.63	42.32	..	11,786.90

## Grant No. 29- contd.

(ii) (a) Motor Transport (Accident) Reserve Fund (to meet the third party claims and the cost of heavy repairs arising out of accident to vehicles operated on the service run by Punjab Govt.)	4,070.33*	55.84	2.23	58.07	90.83	4,037.57
(b) Punjab State Road Safety Fund (to meet the expenditure for measures taken for strengthening road safety and implementation of road safety measures in the State)	8,727.81*	1,459.00	..	1,459.00	..	10,186.81

\* Difference in Opening Balance is due to rectification of the previous FY mismatch figures w.e.f 2018-19 and misclassification posted in FY 2022-23 under MTRF.

---

**Grant No. 29- conclud.**

---

Contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at certain rates on the book value of fixed assets.

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicle on commission for a period of four years. Government vehicles are exempted from insurance. The annual expenditure is debited in the first instance under the grant. Subsequently, the expenditure is transferred to the Fund before the close of the accounts for the year.

Punjab State Road Safety Fund is credited with an amount equal to 50 per cent of composition fee collected during the previous financial year and other financial contribution, grant, donation etc. by the State Government or the Government of India or any other agency.

An account of transactions relating to the Fund is included in Statement No. 21 of Finance Accounts 2024-25.

---

**Grant No. 30- Vigilance**


---

**Revenue:****Major Head:****2062 - Vigilance****Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	77,85,90	77,85,91	72,03,16	(-)5,82,75	4,74,93
Supplementary	1				

**Charged -**

Original	54,14	62,66	50,80	(-)11,86	6,00
Supplementary	8,52				

**Capital:****Major Head:****4070 - Capital Outlay on Other  
Administrative Services****Voted -**

Original	1	1,56,00	1,54,73	(-)1,27	..
Supplementary	1,55,99				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 582.75 lakh, however, ₹ 474.93 lakh were anticipated as saving and surrendered in March 2025.

---

**Grant No. 31- Employment Generation, Skill Development and Training**


---

**Revenue:****Major Head:**

2230 - Labour, Employment and Skill  
Development

2501 - Special Programmes for Rural  
Development

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	1,49,10,60	1,64,27,16	1,14,25,98	(-)50,01,18	34,18,37
Supplementary	15,16,56				

**Capital:****Major Head:**

4250 - Capital Outlay on Other Social  
Services

**Voted -**

Original	30,10,00	30,10,00	21,94,08	(-)8,15,92	6,09,96
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 5,001.18 lakh in the voted grant, the supplementary grant of ₹ 1,516.56 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 5,001.18 lakh, however, ₹ 3,418.37 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under the heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 31- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-02-Employment Service -101-Employment Services-</b>				
11-Ghar Ghar Rozgar Mission-04-District Bureau of Employment and Enterprises -				Reduction in provision by ₹ 96.50 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) other contractual services (₹ 65.00 lakh), (ii) domestic travel expenses (₹ 9.00 lakh), (iii) electricity charges (₹ 8.00 lakh), (iv) conferences, seminars, workshops, tours etc. (₹ 4.30 lakh), (v) minor works (₹ 3.90 lakh), (vi) hospitality and entertainment (₹ 2.50 lakh) and (vii) telephone charges (₹ 2.25 lakh). Also, there was saving of ₹ 81.85 lakh and ₹ 36.56 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 26.81 lakh have not been intimated (July 2025).
O	440.00			
S	..	343.50	316.69	
R	(-96.50)		(-)26.81	
11-Ghar Ghar Rozgar Mission-08-Sardar Bahadur Amin Chand Soni Military Academy for Officers Training, Bajwara, Hoshiarpur -				Reduction in provision by ₹ 175.00 lakh through re-appropriation in March 2025 was due to (i) cut imposed by the Finance Department under grants-in-aid for creation of capital assets (₹ 129.00 lakh), less release of funds by the Finance Department under (ii) grants-in-aid general (salary) (₹ 39.00 lakh) and (iii) grants-in-aid general (non-salary) (₹ 7.00 lakh). Last year also there was saving of ₹ 17.28 lakh. Reasons for the saving of ₹ 154.28 lakh have not been intimated (July 2025).
O	700.00			
S	..	525.00	370.72	
R	(-175.00)		(-)154.28	

## Grant No. 31- contd.

11-Ghar Ghar Rozgar Mission-07-Punjab Ghar Ghar Rozgar and Karobar Mission Society -					Reduction in provision by ₹ 167.40 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 156.00 lakh) and (ii) grants-in-aid general (salary) (₹ 11.40 lakh). Also, there was saving of ₹ 213.00 lakh , ₹ 207.00 lakh and ₹ 39.09 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 36.88 lakh have not been intimated (July 2025).
O	406.00	238.60	201.72	(-)36.88	
S	..				
R	(-)167.40				
<b>199-Assistance to Other Non-Government Institutions-</b>					
02-Centre for Training and Employment of Punjab Youths-					Reduction in provision by ₹ 88.75 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department (i) under grants-in-aid general (non-salary) (₹ 48.75 lakh) and (ii) under grants-in-aid general (salary) (₹ 40.00 lakh). Also, there was saving of ₹ 114.64 lakh and ₹ 276.13 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 194.89 lakh have not been intimated (July 2025).
O	1,261.64	1,172.89	978.00	(-)194.89	
S	..				
R	(-)88.75				
03-Maharaja Ranjit Singh Armed Forces Services Preparatory Institute Mohali-					Augmentation of provision by ₹ 8.50 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 20.45 lakh) and (ii) grants-in-aid general (non-salary) (₹ 2.05 lakh), partly set off by saving due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets(₹ 14.00 lakh). Also, there was saving of ₹ 64.45 lakh and ₹ 37.27 lakh during 2022-23 and 2023-24 respectively.
O	469.34	477.84	347.36	(-)130.48	
S	..				
R	8.50				

## Grant No. 31- contd.

				Reasons for the saving of ₹ 130.48 lakh have not been intimated (July 2025).
<b>03-Training- 003-Training of Craftsmen and Supervisors-</b>				
66-Grants-in-Aid to Punjab Skill Development Mission Society- 12-Upkeep and Upgradation of Skill Infrastructure-				Reasons for the saving of ₹ 145.70 lakh have not been intimated (July 2025).
O	200.00			
S	..	200.00	54.30	(-)145.70
R	..			

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-03-Training -003-Training of Craftsmen and Supervisors-</b>				
66-Grants-in-Aid to Punjab Skill Development Mission Society- 03-Pradhan Mantri Kaushal Vikas Yojana -				Reduction in provision by ₹ 4,124.25 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non -salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	4,125.00			
S	..	0.75	..	(-)0.75
R	(-)4,124.25			
<b>789-Special Component Plan for Scheduled Castes-</b>				
20-Grants-in-Aid to Punjab Skill Development Mission Society- 03-Pradhan Mantri Kaushal Vikas Yojana -				Reduction in provision by ₹ 1,374.75 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,375.00			
S	..	0.25	..	(-)0.25
R	(-)1,374.75			

## Grant No. 31- contd.

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2230-Labour, Employment and Skill Development-03-Training- 003-Training of craftsman and Supervisors-</b>				
66-Grants-in-Aid to Punjab Skill Development Mission Society- 11-Punjab Hunar Vikas Yojana-				Augmentation of provision by ₹ 39.25 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	150.00			
S	373.25	562.50	562.50	
R	39.25		..	
<b>789-Special Component Plan for Scheduled Castes-</b>				
20-Grants-in-Aid to Punjab Skill Development Mission Society- 05-Punjab Hunar Vikas Yojana -				Augmentation of provision by ₹ 137.50 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	50.00			
S	..	187.50	187.50	
R	137.50		..	
<b>2501-Special Programmes for Rural Development-06-Self Employment Programmes -102-National Rural Livelihood Mission-</b>				
01-Assistance to Punjab Skill Development Mission Society- 01-Deen Dayal Upadhyay Grameen Kaushal Yojana -				Augmentation of provision by ₹ 1,706.73 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 455.12 lakh have not been intimated (July 2025).
O	1,000.00			
S	1,143.31	3,850.04	3,394.92	
R	1,706.73		(-)455.12	

## Grant No. 31- conclud.

789-Special Component Plan for Scheduled Castes-					
01-Assistance to Punjab Skill Development Mission Society- 01-Deen Dayal Upadhyay Grameen Kaushal Yojana -					Augmentation of provision by ₹ 630.32 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 227.61 lakh have not been intimated (July 2025).
O	1,000.00	1,630.32	1,402.71	(-)227.61	
S	..				
R	630.32				

**Capital:**

- (vi) Total saving in the voted grant was ₹ 815.92 lakh, however, ₹ 609.96 lakh were anticipated as saving and surrendered in March 2025.
- (vii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4250-Capital Outlay on Other Social Services-00 - 203-Employment-</b>					
07-Construction, Up-Gradation and Modernization of C-PYTE Camps Under RIDF-XXIX-					Reduction in provision by ₹ 606.46 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 199.71 lakh have not been intimated (July 2025).
O	3,000.00	2,393.54	2,193.83	(-)199.71	
S	..				
R	(-)606.46				

---

**Grant No. 32- Forestry and Wild Life**


---

**Revenue:****Major Head:****2406 - Forestry and Wild Life****Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	2,62,79,60	2,65,93,24	3,44,22,90	+78,29,66	35,39,00
Supplementary	3,13,64				

**Charged -**

Original	20,00	1,45,00	1,42,98	(-)2,02	..
Supplementary	1,25,00				

**Voted -****Notes and Comments:****Revenue:**

- (i) The excess of ₹ 7,829.66 lakh (₹ 78,29,65,885) over the voted grant requires regularisation.
- (ii) In view of the excess of ₹ 7,829.66 lakh in the voted grant, the supplementary grant of ₹ 313.64 lakh obtained in March 2025 proved inadequate.
- (iii) There was an overall excess of ₹ 7,829.66 lakh in the voted grant however, ₹ 3,539.00 lakh was surrendered by the department during the year.
- (iv) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2406-Forestry and Wild Life-01-Forestry- 102-Social and Farm Forestry-</b>				
30-Assistance to State Forest Development Agency Under National Mission for Green India-				Reduction in provision by ₹ 500.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Also, there was saving of ₹ 187.10 lakh, ₹ 432.45 lakh and ₹ 503.33 lakh during 2021-22, 2022-23 and 2023-24 respectively.
O	1,100.00	600.00	283.13	
S	..			
R	(-)500.00			

## Grant No. 32- contd.

				Department has intimated that the saving of ₹ 316.87 lakh was due to non-release of next installment by the Government of India.
<b>02-Environmental Forestry and Wild Life- 110-Wild Life Preservation-</b>				
15-Human Wilf Life Conflict Mitigation Scheme-				Reduction in provision by ₹ 70.00 lakh through re-appropriation in March 2025 was due to (i) less deployment of daily wagers (₹ 41.65 lakh), less receipt of bills of (ii) supplies and materials (₹ 12.00 lakh), (iii) professional services (₹ 6.64 lakh), (iv) other charges (₹ 5.14 lakh), (v) minor works (₹ 1.32 lakh) and (vi) advertising and publicity (₹ 1.30 lakh).
O	100.00	30.00	26.63	
S	..			
R	(-70.00)			
16-Ft-15-Eco Tourism Activities in Various Wild Life Area/Birs in Punjab-				Reduction in provision by ₹ 80.00 lakh through re-appropriation in March 2025 was due to (i) less deployment of daily wagers (₹ 67.00 lakh), non-receipt of bills of (ii) professional services (₹ 10.00 lakh), (iii) minor works (₹ 5.00 lakh), (iv) hospitality and entertainment (₹ 2.00 lakh), (v) conferences, seminars, workshops, tours etc. (₹ 2.00 lakh), (vi) advertising and publicity (₹ 2.00 lakh) and (vii) less receipt of bills of office expenses (₹ 9.00 lakh), partly set off by excess due to clearance of pending bills of (i) supplies and materials (₹ 13.00 lakh), (ii) other charges (₹ 4.00 lakh). Department has intimated that the saving of ₹ 63.90 lakh due to non-clearance of bills by concerned treasuries.
O	200.00	120.00	56.10	
S	..			
R	(-80.00)			
<b>111-Zoological Park-</b>				
07-Forest Fire Prevention and Management Scheme-				Reduction in provision by ₹ 260.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year also there was saving of ₹ 183.94 lakh.
O	300.00	40.00	17.88	
S	..			
R	(-)260.00			

## Grant No. 32- contd.

		Department has intimated that the saving of ₹ 22.12 lakh was due to non-release of funds by the Government of India on time.			
<b>04-Afforestation and Ecology Development- 103-State Compensatory Afforestation (SCA)-</b>					
01-State Authority- 01-Compensatory Afforestation-					Reduction in provision by ₹ 418.50 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of supplies and materials (₹ 522.34 lakh) and (ii) non-receipt of bills of purchase of transport vehicles (₹ 52.00 lakh), partly set off by excess due to clearance of pending bills of (i) other charges (₹ 135.84 lakh) and (ii) petrol, oil and lubricants of office vehicles (₹ 20.00 lakh). Also, there was saving of ₹ 1,775.11 lakh, ₹ 954.37 lakh and ₹ 224.67 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 795.21 lakh was due to non-clearance of bills by treasuries.
O	5,317.14	4,898.64	4,103.43	(-)795.21	
S	..				
R	(-)418.50				
01-State Authority- 04-Net Present Value of Forest Land-					Reduction in provision by ₹ 1,715.06 lakh through re-appropriation in March 2025 was due to (i) less deployment of daily wagers (₹ 652.62 lakh), less receipt of bills of (ii) supplies and materials (₹ 527.37 lakh), (iii) other charges (₹ 390.48 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 144.59 lakh). Also, there was saving of ₹ 2,618.20 lakh, ₹ 323.13 lakh and ₹ 1,057.42 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 774.55 lakh was due to non-clearance of bills by treasuries.
O	6,915.06	5,200.00	4,425.45	(-)774.55	
S	..				
R	(-)1,715.06				

## Grant No. 32- contd.

01-State Authority- 05-Establishment and Other Expenses Out of Interest-					Reduction in provision by ₹ 2,054.44 lakh through re-appropriation in March 2025 was due to (i) less deployment of daily wagers (₹ 1,300.51 lakh), less receipt of bills of (ii) supplies and materials (₹ 489.91 lakh), (iii) other charges (₹ 201.02 lakh), (iv) office expenses (₹ 38.00 lakh), (v) other contractual services (₹ 15.00 lakh), (vi) hiring of vehicles for office use (₹ 8.00 lakh) and (vii) non-filling of regular posts (₹ 2.00 lakh). Also, there was saving of ₹ 420.82 lakh, ₹ 241.60 lakh and ₹ 55.05 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 493.98 lakh was due to non-clearance of bills by treasuries.
O	3,455.80	1,401.36	907.38	(-)493.98	
S	..				
R	(-2,054.44)				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2406-Forestry and Wild Life-01-Forestry- 102-Social and Farm Forestry-</b>					
35-Green Punjab Mission-				Augmentation of provision by ₹ 1,742.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) subsidies (₹ 1,563.28 lakh), (ii) other charges (₹ 125.00 lakh), (iii) supplies and materials (₹ 50.00 lakh), (iv) hospitality and entertainment (₹ 4.00 lakh) and (v) more deployment of daily wagers (₹ 11.91 lakh), partly set off by saving due to (i) less receipt of bills of advertising and publicity (₹ 5.00 lakh), non-receipt of bills of (ii) conferences, seminars, workshops, tours etc. (₹ 3.50 lakh) and (iii) other contractual services (₹ 3.41 lakh). Also, there was saving of ₹ 448.00 lakh and ₹ 1,227.54 lakh during 2022-23 and 2023-24 respectively.	
O	2,500.00	4,242.00	3,162.58		(-)1,079.42
S	..				
R	1,742.00				

---

**Grant No. 32- concld.**


---

	Department has intimated that the saving of ₹ 1,079.42 lakh was due to non-payment of subsidy to farmers.
--	---

(vi) **Provision for recoveries instead of expenditure in Supplementary Budget**

In the Supplementary Budget, a provision was made for an amount of ₹ 313.64 lakh under voted section of Grant No. 32. In the Detailed Demands for Grants, instead of making a provision for expenditure, provision was made for the recoveries under “2406 – Forestry and Wildlife – 04 – Forestry and Ecology Development – 904 – Deduct Amount met from SCAF”. The supplementary provision made for recoveries instead of expenditure has resulted in excess authorisation of ₹ 313.64 lakh in the Supplementary Budget.

---

**Grant No. 33- Good Governance and Information Technology**


---

**Revenue:****Major Head:****2052 - Secretariat - General Services****Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	35,32,09	35,32,09	24,88,06	(-)10,44,03	5,52,52
Supplementary	..				

**Capital:****Major Head:****4070 - Capital Outlay on Other Administrative Services****Voted -**

Original	14,33,00	14,50,10	8,56,24	(-)5,93,86	2,68,74
Supplementary	17,10				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 1,044.03 lakh, however, ₹ 552.52 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2052-Secretariat - General Services-00- 092-Other Offices-</b>				
16-Punjab State Information Commission-				Reduction in provision by ₹ 116.80 lakh through re-appropriation in March 2025 was due to less receipt of bills of (i) grants-in-aid general (salary) (₹ 74.80 lakh) and (ii) grants-in-aid general (non-salary) (₹ 42.00 lakh).
O	850.80	734.00	724.76	
S	..			
R	(-)116.80			

## Grant No. 33- contd.

37-National e-Vidhan Application (NeVA)-					Reduction in provision by ₹ 78.64 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of other contractual services (₹ 78.62 lakh).
O	133.76	55.12	55.11	(-)0.01	
S	..				
R	(-)78.64				
42-Punjab State Wide Area Network (PAWAN)-					Reduction in provision by ₹ 101.00 lakh through re-appropriation in March 2025 was due to (i) less receipt of bills of other charges (₹ 100.00 lakh) and (ii) non-receipt of bills of professional services (₹ 1.00 lakh). Also, there was saving of ₹ 322.57 lakh and ₹ 44.80 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 127.97 lakh have not been intimated (July 2025).
O	759.83	658.83	530.86	(-)127.97	
S	..				
R	(-)101.00				
43-E-office-					Reduction in provision by ₹ 33.00 lakh through re-appropriation in March 2025 was mainly due to less receipt of bills of other contractual services (₹ 32.99 lakh).
O	33.37	0.37	4.97	+4.60	
S	..				
R	(-)33.00				
44-State Data Centre-					Augmentation of provision by ₹ 14.99 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of electricity charges (₹ 15.00 lakh). Also, there was saving of ₹ 110.72 lakh, ₹ 287.31 lakh and ₹ 24.59 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 290.56 lakh have not been intimated (July 2025).
O	425.57	440.56	150.00	(-)290.56	
S	..				
R	14.99				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2052-Secretariat - General Services-00- 092-Other Offices-</b>				

## Grant No. 33- contd.

38-SMS and Payment Gateway and Associated System-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	20.44	20.43	..	
S	..			
R	(-)0.01			
46-Building Fiscal and Institutional Resilience for Growth-				Reduction in provision by ₹ 206.50 lakh through re-appropriation in March 2025 was due to non-receipt of bills of (i) other contractual services (₹ 130.00 lakh), (ii) professional services (₹ 47.50 lakh), (iii) other charges (₹ 20.00 lakh), (iv) conferences, workshops, seminars, tours etc (₹ 6.00 lakh) and (v) domestic travel expenses (₹ 3.00 lakh).
O	209.00	2.50	..	
S	..			
R	(-)206.50			

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2052-Secretariat - General Services-00- 092-Other Offices-</b>				
33-Implementation of Recommendations Made by Punjab Governance Reforms Commission in respect of various Departments-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-receipt of bills of other charges.
O	250.00	..	..	
S	..			
R	(-)250.00			
98-Computerization in the State- 13-Capacity Building for e-Governance Projects-				Withdrawal of the entire provision through re-appropriation in March 2025 was mainly due to non receipt of bills of conferences, seminars, workshops, tours etc.
O	5.03	..	..	
S	..			
R	(-)5.03			

## Grant No. 33- contd.

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2052-Secretariat - General Services- 00- 092-Other Offices-</b>				
26-Directorate Governance Reforms-				Augmentation of provision by ₹ 142.07 lakh through re-appropriation in March 2025 was due to clearance of pending bills of advertising and publicity (₹ 150.90 lakh), partly set off by saving due to (i) less hiring of professionals for professional services (₹ 6.00 lakh), less receipt of bills of (ii) medical reimbursement (₹ 1.00 lakh) and (iii) petrol, oil and lubricants of office vehicles (₹ 1.00 lakh). Last year also there was saving of ₹ 843.17 lakh.  Reasons for the saving of ₹ 28.29 lakh have not been intimated (July 2025).
O	375.60	517.67	489.38	
S	..			
R	142.07			
40-Public Grievance Redressal System-Outreach to Beneficiaries of all Government Schemes-				Augmentation of provision by ₹ 69.98 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of other contractual services (₹ 70.00 lakh). Also, there was saving of ₹ 10.00 lakh and ₹ 21.84 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 10.09 lakh have not been intimated (July 2025).
O	200.26	270.24	260.15	
S	..			
R	69.98			

**Capital:**

(vi) Total saving in the voted grant was ₹ 593.86 lakh, however, ₹ 268.74 lakh were anticipated as saving and surrendered in March 2025.

(vii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (ix) below] was mainly under the following heads:-

## Grant No. 33- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				
30-Punjab State Wide Area Network (PAWAN)-				Reduction in provision by ₹ 587.29 lakh through re-appropriation in March 2025 was due to less receipts of bills of machinery and equipments.
O	710.00			
S	..	122.71	122.71	
R	(-)587.29			
32-State Data Centre-				Reasons for the saving of ₹ 259.97 lakh have not been intimated (July 2025).
O	432.04			
S	..	432.00	172.03	
R	(-)0.04		(-)259.97	

(viii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				
37-Building Fiscal and Institutional Resilience for Growth-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipments.
O	100.00			
S	..	..	..	
R	(-)100.00			

(ix) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				

---

**Grant No. 33- conold.**


---

29-E-office-		328.79	328.06	(-)0.73	Augmentation of provision by ₹ 328.78 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments.
O	0.01				
S	..				
R	328.78				

---

**Grant No. 34- Horticulture**


---

**Revenue:****Major Head:**

2401 - Crop Husbandry

2851 - Village and Small Industries

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	1,39,40,81	1,39,40,81	98,42,40	(-)40,98,41	19,93,56
Supplementary	..				

**Charged -**

Original	5,01	5,01	3,83	(-)1,18	..
Supplementary	..				

**Capital:****Major Head:**4401 - Capital Outlay on Crop  
Husbandry**Voted -**

Original	29,25,00	29,25,00	12,79	(-)29,12,21	20,77,89
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 4,098.41 lakh, however, ₹ 1,993.56 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00- 119-Horticulture and Vegetable Crops-				

## Grant No. 34- contd.

42-National Horticulture Mission-					Last year also there was saving of ₹ 64.05 lakh. Reasons for the saving of ₹ 1,477.79 lakh have not been intimated (July 2025).
O	4,322.03	4,322.03	2,844.24	(-)1,477.79	
S	..				
R	..				
62-Incentivizing Farmers to Adopt Horticulture Fruit Orchards and thereby Reducing the Depleting Ground Water-					Reduction in provision by ₹ 163.68 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for subsidies.
O	168.00	4.32	2.00	(-)2.32	
S	..				
R	(-)163.68				
63-Post Harvest Handling of Fruits & Vegetables with Packing Material (Carton Boxes and Plastic Crates)-					Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for subsidies.
O	168.00	18.00	15.26	(-)2.74	
S	..				
R	(-)150.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
22-National Horticulture Mission (85:15)-					Reasons for the saving of ₹ 322.07 lakh have not been intimated (July 2025).
O	1,677.97	1,677.97	1,355.90	(-)322.07	
S	..				
R	..				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2401-Crop Husbandry-00-119-Horticulture and Vegetable Crops-</b>				
64-Production of Exotic on off Season Vegetable Under Protected Cultivation-				Reduction in provision by ₹ 126.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for subsidies. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	210.00	84.00	..	
S	..			
R	(-)126.00			

## Grant No. 34- contd.

<b>190-Assistance to Public Sector and Other Undertakings-</b>					
03-Assistance to Punjab Mandi Board (PMB)- 01-Bhaav Antar Bhugtan Yojana (BBY) -					Reduction in provision by ₹ 499.99 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	500.00	0.01	..	(-)0.01	
S	..				
R	(-)499.99				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2401-Crop Husbandry-00-119-Horticulture and Vegetable Crops-</b>					
61-Punjab Horticulture Advancement and Sustainable Entrepreneurship (PHASE)-					Withdrawal of the entire provision through re-appropriation in March 2025 was due to non release of funds by the Finance Department for subsidies.
O	420.00	..	..	..	
S	..				
R	(-)420.00				
<b>190-Assistance to Public Sector and Other Undertakings-</b>					
01-Assistance to Punjab Agri Export Corporation Limited (PAGREXCO)- 01-Quick Freezing Centre, at Village Verka, Amritsar -					Withdrawal of the entire provision through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	100.00	..	..	..	
S	..				
R	(-)100.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					

## Grant No. 34- contd.

20-Diversification of Agriculture Through Development of Horticulture-01-Diversification through Flower Seed Production in Punjab -				Withdrawal of the entire provision through re-appropriation in March 2025 was due to no beneficiaries for subsidies.
O	8.00			
S	..	..	..	
R	(-)8.00			
49-Punjab Horticulture Advancement and Sustainable Entrepreneurship (PHASE)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department for subsidies.
O	80.00			
S	..	..	..	
R	(-)80.00			
50-Incentivizing Farmers to Adopt Horticulture Fruit Orchards and thereby Reducing the Depleting Ground Water-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to no beneficiaries for subsidies.
O	32.00			
S	..	..	..	
R	(-)32.00			
51-Post Harvest Handling of Fruits & Vegetables with Packaging Material (Carton Boxes and Plastic Crates)-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to no beneficiaries for subsidies.
O	32.00			
S	..	..	..	
R	(-)32.00			

**Capital:**

- (v) Total saving in the voted grant was ₹ 2,912.21 lakh, however, ₹ 2,077.89 lakh were anticipated as saving and surrendered in March 2025.
- (vi) Saving in the voted grant was mainly under the following heads:-

## Grant No. 34- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4401-Capital Outlay on Crop Husbandry-00- 119- Horticulture and Vegetable Crops-</b>				
03-Financial Assistance for Mushroom Cultivation in the State-				Reduction in provision by ₹ 22.90 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	25.00			
S	..	1.79	(-)0.31	
R	(-)22.90			
06-Integrated Hi-tech Vegetables Production-cum-Technology Dissemination Centre at Malsian, Jalandhar-				Reduction in provision by ₹ 655.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 34.00 lakh have not been intimated (July 2025).
O	700.00			
S	..	11.00	(-)34.00	
R	(-)655.00			

(vii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4401-Capital Outlay on Crop Husbandry-00- 119- Horticulture and Vegetable Crops-</b>				
04-Scheme to Give Impetus to Diversification of Horticulture-				Reduction in provision by ₹ 699.99 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department for major works.
O	700.00			
S	..	..	(-)0.01	
R	(-)699.99			

---

**Grant No. 34- conclud.**


---

09-Potato Integrated Facility (10000 MT), Grading Packing Line Along with Potato French Fries Line, Potato Flake/Flour Line with Finished Goods Storage and Reefer Infrastructure etc.-					Reduction in provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	500.00				
S	..	300.00	..	(-)300.00	
R	(-)200.00				
10-Enhancement of Citrus Focused Fruits Processing Unit-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	500.00				
S	..	500.00	..	(-)500.00	
R	..				

(viii) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4401-Capital Outlay on Crop Husbandry-00- 119- Horticulture and Vegetable Crops-</b>				
08-Infrastructure for Processing, Marketing, Branding & Logistics for Chilli, Tomato & Kinnow-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-implementation of the scheme.
O	500.00			
S	..	..	..	
R	(-)500.00			

---

**Grant No. 35- Housing and Urban Development**


---

**Revenue:****Major Head:**

2216 - Housing

2217 - Urban Development

**Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	10,28,16,26	10,28,44,61	1,76,13,19	(-)8,52,31,42	8,39,13,67
Supplementary	28,35				

**Capital:****Major Head:**

4216 - Capital Outlay on Housing

6216 - Loans for Housing

**Voted -**

Original	21,63	8,73,63	8,72,62	(-)1,01	..
Supplementary	8,52,00				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 85,231.42 lakh in the voted grant, the supplementary grant of ₹ 28.35 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 85,231.42 lakh, however, ₹ 83,913.67 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (vi) ]was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2217-Urban Development-80-General- 001-Direction and Administration-				

## Grant No. 35- contd.

04-Town Planner-		3,420.91	3,318.71	(-)102.20	Reduction in provision by ₹ 239.26 lakh through re-appropriation in March 2025 was due to (i) non-hiring of vehicles for office use (₹ 120.00 lakh), (ii) non-release of funds by the Finance Department because this SOE (purchase of staff cars) under this scheme is being operated under capital head now (₹ 100.00 lakh), less receipt of bills of (iii) domestic travel expenses (₹ 5.00 lakh), (iv) contingent articles (₹ 5.00 lakh), (v) electricity charges (₹ 4.00 lakh), (vi) petrol, oil and lubricants for staff cars (₹ 2.00 lakh), (vii) telephone charges (₹ 2.00 lakh) and (viii) water charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of rent, rates and taxes (₹ 1.04 lakh).  Also, there was saving of ₹ 545.97 lakh, ₹ 545.11 lakh and ₹ 204.14 lakh during 2021-22, 2022-23 and 2023-24 respectively. Department has intimated that the saving of ₹ 102.20 lakh was due to less receipt of bills and non-hiring of vehicles for office use.
O	3,660.16				
S	0.01				
R	(-)239.26				
98-Computerization in the State- 01-Purchase of Computer related Hardware -		30.00	28.68	(-)1.32	Reduction in provision by ₹ 70.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	100.00				
S	..				
R	(-)70.00				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2216-Housing-02-Urban Housing -190-Assistance to Public Sector and Other Undertakings-</b>				

## Grant No. 35- contd.

01-Assistance to Punjab Urban Development Authority- 02-Repayment of Short Term Deposit Along with Interest Taken from PUDA and Other Authorities Out of Regularization Funds-					Reduction in provision by ₹ 84,999.00 lakh through re-appropriation in March 2025 was due to less receipt of bills due to variation in interest rates.
O	85,000.00				
S	..	1.00	..	(-1.00)	
R	(-)84,999.00				
03-Assistance to Patiala Development Authority- 01-Construction of Heritage Street Around Qila Mubarak, Patiala -					Reduction in provision by ₹ 90.00 lakh through re-appropriation in March 2025 was due to less release of funds by Finance Department under grants-in-aid for creation of capital assets. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	10.00	..	(-10.00)	
R	(-)90.00				
05-Assistance to Greater Mohali Area Development Authority- 01-Assistance to GMADA for Repayment of Loan to PIDB for Acquisition of Land for International Airport -					Reduction in provision by ₹ 999.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	1,000.00				
S	..	1.00	..	(-1.00)	
R	(-)999.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 03-Assistance to PUDA-Affordable Housing in Partnership (AHP Vertical-iii) -					Reduction in provision by ₹ 1.00 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	2.00				
S	28.33	29.33	..	(-)29.33	
R	(-)1.00				

---

**Grant No. 35- contd.**


---

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2216-Housing-02-Urban Housing -190-Assistance to Public Sector and Other Undertakings-</b>				
02-Assistance to Dera Baba Nanak Development Authority for Development and Redevelopment of Dera Baba Nanak Town-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to no demand raised by concerned authority.
O	150.00			
S	..	..	..	
R	(-)150.00			
04-Assistance to Greater Ludhiana Development Authority-				Withdrawal of the entire provision through re-appropriation in March 2025 was due to non-release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	500.00			
S	..	..	..	
R	(-)500.00			

(vi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2216-Housing-02-Urban Housing -190-Assistance to Public Sector and Other Undertakings-</b>				

---

**Grant No. 35- concld.**


---

01-Assistance to Punjab Urban Development Authority- 01-Construction of 5.6KM Approach Road (45m wide) from NH-44 to IMC Rajpura Under PM Gati Shakti -					Augmentation of provision by ₹ 2,499.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary)
O	1.00				
S	..	2,500.00	2,500.00	..	
R	2,499.00				

---

**Grant No. 36- Jails**


---

**Revenue:****Major Head:****2056 - Jails****Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	3,11,23,44	3,40,13,92	3,11,16,96	(-)28,96,96	18,71,39
Supplementary	28,90,48				

**Charged -**

Original	3	29,73	29,72	(-)1	..
Supplementary	29,70				

**Capital:****Major Head:****4055 - Capital Outlay on Police****Voted -**

Original	40,89,12	65,11,48	31,53,19	(-)33,58,29	..
Supplementary	24,22,36				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 2,896.96 lakh in the voted grant, the supplementary grant of ₹ 2,890.48 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 2,896.96 lakh, however, ₹ 1,871.39 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2056-Jails-00- 101-Jails-</b>				

## Grant No. 36- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-				Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on contingent articles. Last year also there was saving of ₹ 21.80 lakh. Reasons for the saving of ₹ 47.07 lakh have not been intimated (July 2025).
O	100.00			
S	..	50.00	2.93	(-)47.07
R	(-)50.00			

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2056-Jails-00- 101-Jails-</b>				
98-Computerization in the State- 04-Computer Furniture Items				Withdrawal of the entire provision through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	10.00			
S	..	..	..	
R	(-)10.00			

**Capital:**

- (v) In view of the saving of ₹ 3,358.29 lakh in the voted grant, the supplementary grant of ₹ 2,422.36 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (vi) There was an overall saving of ₹ 3,358.29 lakh in the voted grant but no amount was surrendered by the department during the year.
- (vii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (ix) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00- 800-Other Expenditure-</b>				

## Grant No. 36- contd.

02-Central Jails-		3,607.68	2,010.30	(-)1,597.38	Also, there was saving of ₹ 261.61 lakh, ₹ 650.75 lakh and ₹ 88.01 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,597.38 lakh have not been intimated (July 2025).
O	2,300.00				
S	1,307.68				
R	..				
03-District Jails-		2,200.00	1,002.27	(-)1,197.73	Also, there was saving of ₹ 199.71 lakh, ₹ 129.28 lakh and ₹ 21.41 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,197.73 lakh have not been intimated (July 2025).
O	1,450.00				
S	750.00				
R	..				
24-Improvement of Health Infrastructure in Prisons-01-Construction of Hospital in Jails -		339.94	73.64	(-)266.30	Reasons for the saving of ₹ 266.30 lakh have not been intimated (July 2025).
O	1.00				
S	338.94				
R	..				

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4055-Capital Outlay on Police-00- 800-Other Expenditure-</b>					
10-Central Jails (Manufactures)-		50.00	..	(-)50.00	Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to non release of funds by the Finance Department for machinery and equipment. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	200.00				
S	..				
R	(-)150.00				
13-Modernisation of Prisons-02-Body Worn Cameras Pilot Project in Jails-		135.12	..	(-)135.12	Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	135.12				
S	..				
R	..				

---

**Grant No. 36- concld.**


---

(ix) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4055-Capital Outlay on Police-00- 800-Other Expenditure-</b>				
13-Modernisation of Prisons-03-Setting up of High Risk Prisoners Jails in Punjab -				Augmentation of provision by ₹ 151.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	1.00			Last year also there was saving of ₹ 10.02 lakh.
S	25.74			Reasons for the saving of ₹ 110.76 lakh have not been intimated (July 2025).
R	151.00			
	177.74	66.98	(-)110.76	

---

**Grant No. 37- Law and Justice**


---

**Revenue:****Major Head:**

2014 - Administration of Justice

2235 - Social Security and Welfare

**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	10,11,24,52	10,43,43,33	9,29,82,45	(-)1,13,60,88	11,34,60
Supplementary	32,18,81				

**Charged -**

Original	3,23,58,71	3,37,71,99	2,95,90,65	(-)41,81,34	17,34,72
Supplementary	14,13,28				

**Capital :****Major Head:**4070 - Capital Outlay on Other  
Administrative Services**Voted -**

Original	..	93,01	..	(-)93,01	..
Supplementary	93,01				

**Charged -**

Original	..	3,22,95	3,33,93	+10,98	..
Supplementary	3,22,95				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 11,360.88 lakh in the voted grant, the supplementary grant of ₹ 3,218.81 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 11,360.88 lakh, however, ₹ 1,134.60 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Saving in the voted grant [partly set off by expenditure under other heads as mentioned in note (v) below] was mainly under the following heads:-

## Grant No. 37- contd.

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2014-Administration of Justice-00- 105-Civil and Session Courts-</b>					
01-District and Session Courts-					Reduction in provision by ₹ 1,076.91 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (1,000.00 lakh), (ii) less purchase of staff cars (₹ 293.01 lakh), (iii) less receipt of bills of contingent articles (₹ 200.00 lakh) and (iv) telephone charges (₹ 10.00 lakh), partly set off by excess due to clearance of pending bills of (i) domestic travel expenses (₹ 150.00 lakh), (ii) electricity charges (₹ 150.00 lakh), (iii) contractual services (₹ 50.00 lakh), (iv) rents, rates and taxes (₹ 30.00 lakh), (v) medical reimbursement (₹ 30.00 lakh), (vi) petrol, oil and lubricants of office vehicles (₹ 10.00 lakh) and (vii) repair and maintenance of staff cars (₹ 6.10 lakh).  Department has intimated that the saving of ₹ 4,364.84 lakh was due to non-clearance and less receipt of bills relating to salaries and office expenses.
O	36,063.90	35,434.09	31,069.25	(-)4,364.84	
S	447.10				
R	(-)1,076.91				
04- Process Serving Establishment (Sub-Judges Courts)-					Department has intimated that the saving of ₹ 896.13 lakh was due to less receipt of bills of salaries, travel expenses and medical reimbursement.
O	8,068.00	8,068.00	7,171.87	(-)896.13	
S	..				
R	..				
98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Reduction in provision by ₹ 30.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.  Department has intimated that the saving of ₹ 64.13 lakh was due to less receipt of bills of office expenses.
O	300.00	270.00	205.87	(-)64.13	
S	..				
R	(-)30.00				
<b>106-Small Causes Courts-</b>					

## Grant No. 37- contd.

01-Small Causes Courts-					Augmentation of provision of ₹ 2.11 lakh through re-appropriation in March 2025 was mainly due to clearance of pending bills of domestic travel expenses (₹ 2.50 lakh).  Department has intimated that the saving of ₹ 100.66 lakh was due to less receipt of bills of salaries, travel expenses, medical reimbursement, telephone charges, electricity charges and rents, rates and taxes.
O	301.65	303.76	203.10	(-)100.66	
S	..				
R	2.11				
<b>119-Legal Aid Services-</b>					
04-State Legal Aid Fund-					Reduction in provision by ₹ 5.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of hospitality and entertainment.  Department has intimated that the saving of ₹ 57.75 lakh was due to less receipt of bills under this head.
O	451.34	446.34	388.59	(-)57.75	
S	..				
R	(-)5.00				
<b>2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-</b>					
39-Creation of Victim Compensation Fund-					Reduction in provision by ₹ 618.50 lakh through re-appropriation in March 2025 was due to hit and run cases no longer being dealt under the Punjab victim compensation scheme 2017.  Last year also there was saving of ₹ 422.41 lakh.  Department has intimated that the saving of ₹ 107.50 lakh was due to non-regulation of the claims of hit and run case victims by the State Authority under this scheme.
O	945.00	326.50	219.00	(-)107.50	
S	..				
R	(-)618.50				
<b>48-NALSA'S Compensation Scheme for Women Victims/Survivors of Sexual Assault/Other Crimes-2018-</b>					
48-NALSA'S Compensation Scheme for Women Victims/Survivors of Sexual Assault/Other Crimes-2018-					Reduction in provision by ₹ 160.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of other charges.  Department has intimated that the saving of ₹ 73.65 lakh was due to less receipt of awards for payment of compensation to victims under this head.
O	1,000.00	840.00	766.35	(-)73.65	
S	..				
R	(-)160.00				

## Grant No. 37- contd.

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2014-Administration of Justice-00 -105-Civil and Session Courts-</b>				
10-Fast Track Special Courts (FTSCs) for Expeditious Disposal of Cases of Rape and Protection of Children Against Sexual Offences (POSCO) Act-				Reduction in provision by ₹ 375.60 lakh through re-appropriation in March 2025 was due to posts remaining vacant. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	941.00			
S	..	565.40	.. (-)565.40	
R	(-)375.60			
<b>114-Legal Advisors and Counsels-</b>				
98-Computerization in the State- 02-Purchase of Software (System Software and Data Base Software) -				Augmentation of provision by ₹ 50.70 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	4.30			
S	..	55.00	.. (-)55.00	
R	50.70			

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2014-Administration of Justice-00 -105-Civil and Session Courts-</b>				
98-Computerization in the State- 01-Purchase of Computer related Hardware-				Augmentation of provision by ₹ 90.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of contingent articles (₹ 90.00 lakh). Department has intimated that the saving of ₹ 24.86 lakh was due to less receipt of bills of office expenses.
O	419.06			
S	..	509.06	484.20 (-)24.86	
R	90.00			

## Grant No. 37- contd.

114-Legal Advisors and Counsels-					
01-Legal Remembrancer-		505.23	500.66	(-)4.57	Augmentation of provision by ₹ 62.78 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees (₹ 46.00 lakh), clearance of pending bills of (ii) professional services (₹ 10.96 lakh), (iii) domestic travel expenses (₹ 4.98 lakh) and (iv) more deployment of daily wagers (₹ 1.50 lakh ).
O	442.45				
S	..				
R	62.78				
05-Legal Cell, New Delhi-		1,150.00	1,146.19	(-)3.81	Augmentation of provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of professional services.
O	1,000.00				
S	..				
R	150.00				
116-State Administrative Tribunals-					
02-Punjab State Human Rights Commission-		1,040.50	1,040.50	..	Augmentation of provision by ₹ 70.50 lakh through re-appropriation in March 2025 was due to (i) post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 40.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 30.50 lakh).
O	970.00				
S	..				
R	70.50				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-					
04-Legal Aid to the Poor-		2,966.13	2,872.39	(-)93.74	Augmentation of provision by ₹ 365.84 lakh through re-appropriation in March 2025 was due to (i) payment of arrears of salaries to the Government employees (₹ 160.00 lakh), clearance of pending bills of (ii) professional services (₹ 146.47 lakh), (iii) domestic travel expenses (₹ 29.15 lakh), (iii) contingent articles (₹ 24.00 lakh), medical reimbursement (₹ 9.00 lakh) and (iv) petrol, oil and lubricants of office vehicles (₹ 5.77 lakh), partly set off by saving due to (i) non-revision of rates of rents, rates and taxes (₹ 5.94 lakh) and (ii) less deployment of daily wagers (₹ 1.56 lakh).
O	2,448.58				
S	151.71				
R	365.84				

## Grant No. 37- contd.

	Department has intimated that the saving of ₹ 93.74 lakh was due to no clarification for salaries of chairpersons of Permanent Lok Adalat.
--	--

**Charged:**

- (vi) In view of the saving of ₹ 4,181.34 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 1,413.28 lakh obtained in March 2025 proved excessive. Even the original grant remained substantially unutilized.
- (vii) Total saving in the charged appropriation was ₹ 4,181.34 lakh, however, ₹ 1,734.72 lakh were anticipated as saving and surrendered in March 2025.
- (viii) Saving in the charged appropriation was mainly under the following heads:-

Classification		Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
<b>2014-Administration of Justice-00 -102-High Courts-</b>					
01-High Court-					Reduction in provision by ₹ 1,734.72 lakh through re-appropriation in March 2025 was due to (i) posts remaining vacant (₹ 1,734.72 lakh), (ii) less purchase of staff cars (₹ 325.27 lakh), less receipt of bills of (iii) professional services (₹ 66.60 lakh), (iv) advertising and publicity ( ₹ 21.59 lakh), (v) domestic travel expenses (₹ 8.15 lakh) and (vi) petrol, oil and lubricants of office vehicles (₹ 4.01 lakh), partly set off by excess due to (i) more deployment of daily wagers (₹ 179.31 lakh), clearance of pending bills of (ii) medical re-imburement (₹ 165.67 lakh) and (iii) contingent articles (₹ 80.94 lakh). Reasons for the saving of ₹ 2,446.58 lakh have not been intimated (July 2025).
<i>O</i>	32,358.67	32,037.23	29,590.65	(-)2,446.58	
<i>S</i>	1,413.28				
<i>R</i>	(-)1,734.72				

**Capital:**

- (ix) In view of the saving of ₹ 93.01 lakh in the voted grant, the supplementary grant of ₹ 93.01 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.

---

**Grant No. 37- conclud.**


---

(x) There was an overall saving of ₹ 93.01 lakh in the voted grant but no amount was surrendered by the department during the year.

(xi) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				
45-Department of Justice-01-District and Session Courts -				Department has intimated that non-utilization of the entire provision was due to non-receipt of sanction for purchase of staff cars by the Government of Punjab.
O	..			
S	93.01	93.01	..	
R	..		(-)93.01	

**Charged:**

(xii) The excess of ₹ 10.98 lakh (₹ 10,97,982) over the charged appropriation requires regularization.

(xiii) Excess in the charged appropriation was under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4070-Capital Outlay on Other Administrative Services-00- 800-Other Expenditure-</b>				
45-Department of Justice-02-High Court-				Reasons for the excess of ₹ 10.98 lakh have not been intimated (July 2025).
O	..			
S	322.95	322.95	333.93	
R	..		+10.98	

---

**Grant No. 38- Medical Education and Research**


---

**Revenue:****Major Head:****2210 - Medical and Public Health****Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	7,94,69,72	7,94,69,72	7,33,73,16	(-)60,96,56
Supplementary	..			

**Charged -**

Original	1,04	7,49	7,29	(-)20	..
Supplementary	6,45				

**Capital:****Major Head:****4210 - Capital Outlay on Medical and  
Public Health****Voted -**

Original	3,38,30,00	3,73,61,82	2,48,26,84	(-)1,25,34,98	71,33,51
Supplementary	35,31,82				

**Notes and Comments:****Revenue-**

(i) Total saving in the voted grant was ₹ 6,096.56 lakh, however, ₹ 4,525.58 lakh were anticipated as saving and surrendered in March 2025.

(ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2210-Medical and Public Health-01-Urban Health Services - Allopathy -001-Direction and Administration-</b>				

## Grant No. 38- contd.

26-Reimbursement to Pepsu Road Transport Corporation in Lieu of Concessional Bus Passes to the Students of Medical Education (Pass Holder)-					Reduction in provision by ₹ 150.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on other charges. Also, there was saving of ₹ 185.00 lakh and ₹ 50.00 lakh during 2022-23 and 2023-24 respectively.
O	400.00				
S	..	250.00	206.03	(-43.97	Reasons for the saving of ₹ 43.97 lakh have not been intimated (July 2025).
R	(-150.00				
<b>110-Hospital and Dispensaries-</b>					
06-Medical Relief to Tuberculosis Clinic and Sanatorium, Amritsar and Patiala-					Reduction in provision by ₹ 100.67 lakh through re-appropriation in March 2025 was due to (i) vacant posts (₹95.99 lakh), cut imposed by the Finance Department on (ii) electricity charges (₹ 3.70 lakh) and (iii) water charges (₹ 3.00 lakh), partly set off by excess mainly due to payment of pending bills of medical re-imburement (₹ 2.83 lakh).
O	751.45				
S	..	650.78	632.39	(-18.39	Also, there was saving of ₹ 97.00 lakh, ₹ 24.21 lakh and ₹ 41.58 lakh during 2021-22, 2022-23 and 2023-24 respectively.
R	(-100.67				Reasons for the saving of ₹ 18.39 lakh have not been intimated (July 2025).
<b>05-Medical Education, Training and Research- 105-Allopathy-</b>					
34-Punjab Institute of Liver and Biliary Sciences- 01-At 3B1 SAS Nagar (Mohali) -					Reduction in provision by ₹ 1,689.50 lakh through re-appropriation in March 2025 was due to (i) less release of funds by the Finance Department under grants-in-aid general (Salary) (₹ 889.50 lakh) and (ii) cut imposed by the Finance Department under grants-in-aid general (non-salary) (₹ 800.00 lakh)
O	3,000.00				Last year also there was saving of ₹ 555.69 lakh.
S	..	1,310.50	1,157.58	(-152.92	Reasons for the saving of ₹ 152.92 lakh have not been intimated (July 2025).
R	(-1,689.50				

## Grant No. 38- contd.

199-Assistance to Other Non-Government Institutions-					
02-Assistance to Guru Ravidas Ayurved University Punjab (CM Di Yogshala Project)-					Reduction in provision by ₹ 2,039.88 lakh through re-appropriation in March 2025 was due to (i) less release of funds by the Finance Department under grants-in-aid general (Salary) (₹ 1,601.88 lakh) and (ii) cut imposed by the Finance Department on grants-in-aid general (non-salary) (₹ 438.00 lakh). Last year also there was saving of ₹ 377.97 lakh. Reasons for the saving of ₹ 126.68 lakh have not been intimated (July 2025).
O	4,375.00	2,335.12	2,208.44	(-)126.68	
S	..				
R	(-)2,039.88				

(iii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2210-Medical and Public Health-01-Urban Health Services - Allopathy-199-Assistance to Other Non-Government Institutions-</b>				
02-Guru Gobind Singh Medical College/Hospital, Faridkot-				Augmentation of provision by ₹ 124.52 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 131.52 lakh), partly set off by saving due to cut imposed by the Finance Department under grants-in-aid general (non-salary) (₹ 7.00 lakh). Reasons for the saving of ₹ 17.08 lakh have not been intimated (July 2025).
O	13,010.00	13,134.52	13,117.44	
S	..			
R	124.52			
<b>05-Medical Education, Training and Research- 105-Allopathy-</b>				

## Grant No. 38- contd.

01-Government Medical College, Amritsar-		17,604.30	17,520.44	(-)83.86	Augmentation of provision by ₹ 136.54 lakh through re-appropriation in March 2025 was due to payment of pending bills of (i) scholarships/stipends (₹ 294.26 lakh), (ii) electricity (₹ 90.00 lakh) and (iii) medical reimbursement (₹ 10.00 lakh), (iv) office vehicles (₹ 2.50 lakh) and (v) domestic travel expenses (₹ 1.15 lakh), partly set off by saving mainly due to (i) vacant posts (₹ 258.00 lakh) and (ii) cut imposed by the Finance Department on other contractual services (₹ 2.86 lakh).  Also, there was saving of ₹ 201.52 lakh, ₹ 112.47 lakh and ₹ 20.73 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 83.86 lakh have not been intimated (July 2025).
O	17,467.76				
S	..				
R	136.54				
33-Assistance to Dr. B.R. Ambedkar State Institute of Medical Sciences, SAS Nagar Mohali-		4,612.50	4,526.50	(-)86.00	Augmentation of provision by ₹ 200.00 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under the grants-in-aid general (salary) (₹ 400.00 lakh), partly set off by saving due to cut imposed by the Finance Department on grants-in-aid general (non-salary) (₹ 200.00 lakh). Also, there was saving of ₹ 311.77 lakh, ₹ 150.00 lakh and ₹ 365.10 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 86.00 lakh have not been intimated (July 2025).
O	4,412.50				
S	..				
R	200.00				

---

**Grant No. 38- contd.**


---

**Capital:**

- (iv) In view of the saving of ₹ 12,534.98 lakh in the voted grant, the supplementary grant of ₹ 3,531.82 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (v) Total saving in the voted grant was ₹ 12,534.98 lakh, however, ₹ 7,133.51 lakh were anticipated as saving and surrendered in March 2025.
- (vi) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (viii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -105-Allopathy-</b>				
24-Upgradation of Infrastructure in Government Dental College and Hospital, Amritsar and Patiala-				Reduction in provision by ₹ 291.72 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) major works (₹ 182.24 lakh), (ii) machinery and equipments (₹ 92.48 lakh) and (iii) other capital expenditure (₹ 17.00 lakh). Also, there was saving of ₹ 54.57 lakh, ₹ 170.84 lakh and ₹ 233.47 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 63.80 lakh have not been intimated (July 2025).
O	578.00			
S	..	286.28	222.48	
R	(-)291.72		(-)63.80	
37-Tertiary Cancer Care Center-99-No Detailed head-				Reduction in provision by ₹ 1,460.94 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on machinery & equipments (₹ 1,460.60 lakh). Reasons for the saving of ₹ 780.12 lakh have not been intimated (July 2025).
O	2,728.00			
S	..	1,267.06	486.94	
R	(-)1,460.94		(-)780.12	

## Grant No. 38- contd.

38-Opening of New Medical Colleges in the State-06-Construction of Government Medical College at Mastuana Sahib, District Sangrur -					Reduction in provision by ₹ 1,700.00 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on major works (₹ 1,699.32 lakh). Reasons for the saving of ₹ 217.19 lakh have not been intimated (July 2025).
O	2,040.00				
S	..	340.00	122.81	(-)217.19	
R	(-)1,700.00				
39-Punjab Institute of Liver and Biliary Sciences-01-At 3B1 SAS Nagar (Mohali) -					Augmentation of provision by ₹ 232.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 266.00 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 34.00 lakh). Reasons for the saving of ₹ 506.77 lakh have not been intimated (July 2025).
O	1,128.00				
S	..	1,360.00	853.23	(-)506.77	
R	232.00				
<b>789-Special Component Plan for Scheduled Castes-</b>					
04-Upgradation of Infrastructure in Government Dental College and Hospital, Amritsar and Patiala-					Reduction in provision by ₹ 137.28 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) major works (₹ 85.76 lakh), (ii) machinery and equipments (₹ 43.52 lakh) and (iii) other capital expenditure (₹ 8.00 lakh)
O	272.00				
S	..	134.72	122.34	(-)12.38	
R	(-)137.28				Reasons for the saving of ₹ 12.38 lakh have not been intimated (July 2025).
28-Tertiary Cancer Care Center-99-No Detailed head-					Reduction in provision by ₹ 687.73 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on machinery and equipments (₹ 687.57 lakh) Reasons for the saving of ₹ 367.12 lakh have not been intimated (July 2025).
O	1,284.00				
S	..	596.27	229.15	(-)367.12	
R	(-)687.73				

## Grant No. 38- contd.

29-Opening of New Medical Colleges in the State-06-Construction of Government Medical College at Mastuana Sahib, District Sangrur -					Reduction in provision by ₹ 800.00 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on major works (₹ 799.68 lakh). Reasons for the saving of ₹ 27.05 lakh have not been intimated (July 2025).
O	960.00	160.00	132.95	(-)27.05	
S	..				
R	(-)800.00				
30-Punjab Institute of Liver and Biliary Sciences-01-At 3B1 SAS Nagar (Mohali) -					Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) machinery and equipments(₹ 16.00 lakh) and (ii) major works (₹ 16.00 lakh). Last year also there was saving of ₹ 1,046.65 lakh. Reasons for the saving of ₹ 160.21 lakh have not been intimated (July 2025).
O	672.00	640.00	479.79	(-)160.21	
S	..				
R	(-)32.00				

(vii) Instances where the entire provision remained unutilized are given below:-

<b>4210-Capital Outlay on medical and public health-03-Medical education, Training and Research -105-Allopathy-</b>					
22-Upgradation of Infrastructure in Government Medical College and Hospital (Patiala)-01-Upgradation Due to Increase in MBBS Seats -					Augmentation of provision by ₹ 165.51 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1.36	166.87	..	(-)166.87	
S	..				
R	165.51				

## Grant No. 38- contd.

22-Upgradation of Infrastructure in Government Medical College and Hospital (Patiala)- 02-Burn Injuries Ward -					Reduction in provision by ₹ 278.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on (i) major works ( ₹ 242.50 lakh) and (ii) machinery and equipments (₹ 35.50 lakh).
O	279.00	1.00	..	(-)1.00	
S	..				
R	(-)278.00				
25-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)- 01-Burn Injuries Ward-					
O	280.00	35.00	..	(-)35.00	
S	..				
R	(-)245.00				
28-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur 99-No Detailed head-					
O	272.00	119.68	..	(-)119.68	
S	..				
R	(-)152.32				
29-Upgradation of State Government Medical College, Amritsar.- 01-Upgradation Due to Increase in MBBS Seats -					
O	1.36	422.28	..	(-)422.28	
S	0.02				
R	420.90				
38-Opening of New Medical Colleges in the State- 04-At Kapurthala -					
O	3,400.00	0.68	..	(-)0.68	
S	..				
R	(-)3,399.32				

## Grant No. 38- contd.

38-Opening of New Medical Colleges in the State-05-At Hoshiarpur -					Reduction in provision by ₹ 3,399.32 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on major works (₹ 3,398.98 lakh).
O	3,400.00	0.68	..	(-)0.68	
S	..				
R	(-)3,399.32				
<b>789-Special Component Plan for Scheduled Castes-</b>					
10-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-					Reduction in provision by ₹ 71.68 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	128.00	56.32	..	(-)56.32	
S	..				
R	(-)71.68				
29-Opening of New Medical Colleges in the State-04-At Kapurthala -					Reduction in provision by ₹ 1,599.68 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on major works (₹ 1,599.52 lakh).
O	1,600.00	0.32	..	(-)0.32	
S	..				
R	(-)1,599.68				
29-Opening of New Medical Colleges in the State-05-At Hoshiarpur -					Reduction in provision by ₹ 1,599.68 lakh through re-appropriation in March 2025 was mainly due to cut imposed by the Finance Department on major works (₹ 1,599.52 lakh).
O	1,600.00	0.32	..	(-)0.32	
S	..				
R	(-)1,599.68				

(viii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research- 105-Allopathy-</b>				

## Grant No. 38- contd.

22-Upgradation of Infrastructure in Government Medical College and Hospital (Patiala)-					Augmentation of provision by ₹ 580.84 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 1,260.84 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 680.00 lakh).
O	3,100.00	3,680.84	3,225.08	(-)455.76	Reasons for the saving of ₹ 455.76 lakh have not been intimated (July 2025).
S	..				
R	580.84				
25-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)- 99-No Detailed Head-					Augmentation of provision by ₹ 2,119.35 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery & equipments (₹ 2,172.21 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 52.86 lakh).
O	3,100.00	8,751.05	8,720.72	(-)30.33	Also, there was saving of ₹ 601.12 lakh, ₹ 1,209.53 lakh and ₹ 2,097.64 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 30.33 lakh have not been intimated (July 2025).
S	3,531.70				
R	2,119.35				
29-Upgradation of State Government Medical College, Amritsar- 99-No Detailed head-					Augmentation of provision by ₹ 488.67 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 964.67 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 476.00 lakh).
O	3,100.00	3,588.67	3,421.53	(-)167.14	Also, there was saving of ₹ 366.83 lakh, ₹ 476.25 lakh and ₹ 522.43 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 167.14 lakh have not been intimated (July 2025).
S	..				
R	488.67				
<b>789-Special Component Plan for Scheduled Castes-</b>					

## Grant No. 38- contd.

02-Upgradation of Infrastructure in Government Medical College and Hospital, Amritsar-					Augmentation of provision by ₹ 388.78 lakh through re-appropriation in March 2025 was due to clearance of pending bills of (i) machinery and equipments (₹ 312.78 lakh) and (ii) major works (₹ 76.00 lakh). Also, there was saving of ₹ 835.32 lakh and ₹ 216.43 lakh during 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 167.85 lakh have not been intimated (July 2025).
O	1,300.00	1,688.78	1,520.93	(-)167.85	
S	..				
R	388.78				
06-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot Under the Control of Baba Farid University of Health Sciences-					Augmentation of provision by ₹ 2,648.95 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 2,684.19 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 35.24 lakh). Reasons for the saving of ₹ 42.50 lakh have not been intimated (July 2025).
O	1,300.00	3,948.95	3,906.45	(-)42.50	
S	..				
R	2,648.95				
23-Upgradation of Infrastructure in Government Medical College and Hospitals, Patiala-					Augmentation of provision by ₹ 432.16 lakh through re-appropriation in March 2025 was due to clearance of pending bills of machinery and equipments (₹ 452.16 lakh), partly set off by saving due to cut imposed by the Finance Department on major works (₹ 20.00 lakh). Also, there was saving of ₹ 1,103.36 lakh, ₹ 1,085.09 lakh and ₹ 236.73 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 365.38 lakh have not been intimated (July 2025).
O	1,300.00	1,732.16	1,366.78	(-)365.38	
S	..				
R	432.16				

(ix) An instance where the expenditure was incurred without provision of funds is given below:-

## Grant No. 38- conclud.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research- 101-Ayurveda-</b>				
07-Establishment of Guru Ravidas Ayurvedic University, Hoshiarpur-				Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	15.66	+15.66	
R	..			

---

**Grant No. 39- Printing and Stationery**


---

**Revenue:****Major Head:****2058 - Stationery and Printing****Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	34,39,45	25,81,29	(-)8,58,18	4,26,86
Supplementary	2			
	34,39,47			

**Charged -**

Original	2	90,59	..	(-)90,59	..
Supplementary	90,57				

**Capital:****Major Head:****4058 - Capital Outlay on Stationery and Printing****Voted -**

Original	10,56,22	10,56,23	..	(-)10,56,23	10,54,13
Supplementary	1				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 858.18 lakh, however, ₹ 426.86 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by expenditure incurred without provision of funds under other heads as mentioned in note (iii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2058-Stationery and Printing- 00- 103-Government Presses-</b>				

## Grant No. 39- contd.

01-Government Presses-					Reduction in provision by ₹ 487.18 lakh through re-appropriation in March 2025 was mainly due to (i) hiring of less numbers of professionals for professional services (₹ 280.00 lakh), (ii) posts remaining vacant and non release of dearness relief to the Government employees (₹ 195.00 lakh), (iii) decrease in numbers of beneficiaries/ claimants of scholarships and stipends (₹ 5.00 lakh), (iv) non revision of rates of rents, rates and taxes (₹ 1.80 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 1.00 lakh).  Also, there was saving of ₹ 638.13 lakh, ₹ 173.56 lakh and ₹ 264.83 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 168.75 lakh have not been intimated (July 2025).
O	1,712.43	1,225.25	1,056.50	(-)168.75	
S	..				
R	(-)487.18				
<b>104-Cost of Printing by Other Sources-</b>					
02-Cost of Printing at Private Presses-					Reasons for the saving of ₹ 29.58 lakh have not been intimated (July 2025).
O	150.00	150.00	120.42	(-)29.58	
S	..				
R	..				
<b>800-Other expenditure-</b>					
01-Typewriter Workshop-					Reduction in provision by ₹ 29.50 lakh through re-appropriation in March 2025 was due to (i) vacant posts and non release of dearness relief to the Government employees (₹ 28.00 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 1.50 lakh).
O	73.10	43.60	41.55	(-)2.05	
S	..				
R	(-)29.50				

(iii) An instance where the expenditure was incurred without provision of funds is given below:-

## Grant No. 39- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2058-Stationery and Printing-00- 797-Transfer to Reserve Funds/ Deposits Accounts-</b>				
01-Amount Transferred to Depreciation/ Renewal Reserve Fund-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	7.55	+7.55	
R	..			

**Charged:**

- (iv) No expenditure was incurred under charged appropriation during the whole year 2024-25.
- (v) In view of the saving of ₹ 90.59 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 90.57 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (vi) There was an overall saving of ₹ 90.59 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (vii) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2058-Stationery and Printing-00- 104-Cost of Printing by Other Sources-</b>				
01-Cost of printing at Union Territory Government Presses, Chandigarh-				Reasons for non-utilization of the entire charged appropriation have not been intimated (July 2025).
O	1.00			
S	90.57	..	(-)90.57	
R	..			

**Capital:**

- (viii) No expenditure was incurred under the grant during the whole year 2024-25.

---

**Grant No. 39- conold.**


---

(ix) Total saving in the voted grant was ₹ 1,056.23 lakh, however, ₹ 1,054.13 lakh were anticipated as saving and surrendered in March 2025.

(x) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4058-Capital Outlay on Stationery and Printing-00-103-Government Presses-</b>				
04-Modernisation of Punjab Government Presses-				Reduction in provision by ₹ 249.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of machinery and equipment.
O	250.00			
S	..	1.00	.. (-)1.00	
R	(-)249.00			
06-Construction of Building and Other Important Works at Patiala/Mohali-				Reduction in provision by ₹ 805.22 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	806.22			
S	..	1.00	.. (-)1.00	
R	(-)805.22			

(xi) Expenditure met out of Depreciation Reserve Fund- Government Presses

The expenditure under this grant includes amount transferred to the above fund which is intended to provide a reserve to meet the cost of renewals and replacement of plants, machinery, type and metal in the Government Presses.

The fund is credited with amount calculated each year at certain rates on the book value of fixed assets and the interest accrued on the balance lying in the fund. The actual expenditure out of the fund is debited in the first instance to the grant. Subsequently, the expenditure is transferred to the fund before the close of the accounts for the year.

During the year 2024-25, an amount of ₹ 234.82 lakh was transferred to the above fund and no expenditure was incurred out of the fund.

The balance at the credit of the fund at the end of March 2025 was ₹ 3,461.93 lakh.

An account of transactions of the fund is included in Statement No. 15 and 21 of the Finance Accounts for the year 2024-25.

---

**Grant No. 40- Sports and Youth Services**


---

**Revenue:****Major Head:****2204 - Sports and Youth Services****Voted -**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	2,67,38,27	2,67,38,27	2,02,53,59	(-)64,84,68	51,95,41
Supplementary	..				

**Capital :****Major Head:****4202 - Capital Outlay on Education, Sports, Art and Culture****Voted -**

Original	5,01,00	5,01,00	1,26	(-)4,99,74	4,95,00
Supplementary	..				

**Notes and Comments:****Revenue:**

- (i) Total saving in the voted grant was ₹ 6,484.68 lakh, however, ₹ 5,195.41 lakh were anticipated as saving and surrendered in March 2025.
- (ii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (iii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2204-Sports and Youth Services-00- 001-Direction and Administration-</b>				
01-Direction and Administration-				Reduction in provision by ₹ 1,965.06 lakh through re-appropriation in March 2025 was mainly due to (i) decrease in number of beneficiaries of reward (₹ 2,000.00 lakh), (ii) non-release of dearness relief to the Government employees (₹ 70.00 lakh) and
O	7,634.90	5,669.84	5,514.19	
S	..			
R	(-)1,965.06			

## Grant No. 40- contd.

					<p>(iii) less receipt of bills of medical reimbursement (₹ 5.00 lakh), partly set off by excess due to clearance of pending bills of (i) rents, rates and taxes (₹ 103.01 lakh), (ii) electricity charges (₹ 4.00 lakh) and (iii) advertising and publicity (₹ 3.20 lakh).</p> <p>Also, there was saving of ₹ 1,656.90 lakh and ₹ 1,547.75 lakh during 2022-23 and 2023-24 respectively.</p> <p>Department has intimated that the saving of ₹ 155.65 lakh was due to non-release of Dearness Allowance.</p>
<b>103-Youth Welfare Programmes for Non Students-</b>					
05-Rural Youth/Sports Club-					<p>Reduction in provision by ₹ 170.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials.</p> <p>Last year also there was saving of ₹ 102.00 lakh.</p> <p>Department has intimated that the saving of ₹ 85.00 lakh was due to less receipt of bills.</p>
O	340.00	170.00	85.00	(-)85.00	
S	..				
R	(-)170.00				
<b>104-Sports and Games-</b>					
48-Assistance to Punjab State Sports Council- 05-Purchase of Sports Equipment-					<p>Reduction in provision by ₹ 350.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).</p>
O	500.00	150.00	146.76	(-)3.24	
S	..				
R	(-)350.00				
48-Assistance to Punjab State Sports Council- 08-Maharaja Bhupinder Singh Punjab Sports University at Patiala-					<p>Reduction in provision by ₹ 2,000.00 lakh through re-appropriation in March 2025 was due to (i) cut imposed by the Finance Department under grants-in-aid for creation of capital assets (₹ 1,700.00 lakh) and (ii) non release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 300.00 lakh).</p>
O	3,400.00	1,400.00	1,473.54	+73.54	
S	..				
R	(-)2,000.00				

## Grant No. 40- contd.

				Reasons for the excess of ₹ 73.54 lakh have not been intimated (July 2025).	
48-Assistance to Punjab State Sports Council- 09-Grants-in-Aid to Punjab State Sports Council (Establishment)-					Reduction in provision by ₹ 1,116.50 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 1,250.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 133.50 lakh). Last year also there was saving of ₹ 2,725.88 lakh. Department has intimated that the saving of ₹ 244.95 lakh was due to delay in starting of the project.
O	8,000.00	6,883.50	6,638.55	(-)244.95	
S	..				
R	(-)1,116.50				
<b>789-Special Component Plan for Scheduled Castes-</b>					
12-Rural Youth/Sports Club-					Reduction in provision by ₹ 80.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of supplies and materials. Last year also there was saving of ₹ 48.00 lakh. Department has intimated that the saving of ₹ 40.00 lakh was due to less receipt of bills.
O	160.00	80.00	40.00	(-)40.00	
S	..				
R	(-)80.00				

(iii) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2204-Sports and Youth Services-00- 104-Sports and Games-</b>				

---

**Grant No. 40- conclud.**


---

48-Assistance to Punjab State Sports Council- 06-Hosting of International Events-		257.24	171.49	(-)85.75	Augmentation of provision by ₹ 256.24 lakh through re-appropriation in March 2025 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non salary). Reasons for the saving of ₹ 85.75 lakh have not been intimated (July 2025).
O	1.00				
S	..				
R	256.24				

**Capital:**

(v) Total saving in the voted grant was ₹ 499.74 lakh, however, ₹ 495.00 lakh were anticipated as saving and surrendered in March 2025.

(vi) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education- 104-Polytechnics-</b>					
05-Establishment of Yuva Bhawan-	5.00	1.26	(-)3.74	Reduction in provision by ₹ 495.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.	
O					500.00
S					..
R					(-)495.00

---

**Grant No. 41- Water Supply and Sanitation**


---

**Revenue:****Major Head:****2215 - Water Supply and Sanitation****Voted -**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand				
Original	10,16,25,30	10,38,05,58	9,65,27,34	(-)72,78,24
Supplementary	21,80,28			

**Charged -**

Original	1,00,00	1,00,00	19,37	(-)80,63	50,00
Supplementary	..				

**Capital:****Major Head:****4215 - Capital Outlay on Water Supply and Sanitation****Voted -**

Original	5,31,76,24	6,76,81,70	4,20,86,52	(-)2,55,95,18	1,47,90,86
Supplementary	1,45,05,46				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 7,278.24 lakh in the voted grant, the supplementary grant of ₹ 2,180.28 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 7,278.24 lakh, however, ₹ 3,056.00 lakh were anticipated as saving and surrendered in March 2025.
- (iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2215-Water Supply and Sanitation-01-Water Supply-001-Direction and Administration-</b>				

## Grant No. 41- contd.

98-Computerization in the State- 01-Purchase of Computers related Hardware-				Reduction in provision by ₹ 4.99 lakh through re-appropriation in March 2025 was due to less receipt of bills of contingent articles.
O	5.00			
S	..	0.01	..	(-0.01)
R	(-4.99)			

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2215-Water Supply and Sanitation-01-Water Supply-101-Urban Water Supply Programmes-</b>				
01-Maintenance of Works-				Augmentation of provision by ₹ 75.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of minor works.
O	150.00			
S	..	225.00	197.95	(-)27.05
R	75.00			
				Reasons for the saving of ₹ 27.05 lakh have not been intimated (July 2025).
<b>800-Other Expenditure-</b>				
10-Maintenance of Water Supply in Government Buildings-				Augmentation of provision by ₹ 100.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of maintenance of sanitation services in government buildings.
O	200.00			
S	..	300.00	280.99	(-)19.01
R	100.00			
				Reasons for the saving of ₹ 19.01 lakh have not been intimated (July 2025).
<b>02-Sewerage and Sanitation-107-Sewerage Services-</b>				
04-Maintenance of Works-				Augmentation of provision by ₹ 75.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of sewerage and sanitation services in the Government buildings.
O	150.00			
S	..	225.00	211.82	(-)13.18
R	75.00			
				Reasons for the saving of ₹ 13.18 lakh have not been intimated (July 2025).

(v) An instance where the expenditure was incurred without provision of funds is given below:-

**Grant No. 41- contd.**

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2215-Water Supply and Sanitation-01-Water Supply-799-Suspense-</b>				
02-Debit to Miscellaneous Advance-				Last year also the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (July 2025).
O	..			
S	..	119.09	+119.09	
R	..			

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from the year 2012-13 to 2024-25.

Gross Expenditure				Recoveries			Net Expenditure	
₹ in lakh								
Year	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
2012-13	..	5,878.03	5,878.03	..	6,221.25	6,221.25	..	(-)343.22
2013-14	..	3,677.64	3,677.64	..	4,082.79	4,082.79	..	(-)405.15
2014-15	..	2,697.00	2,697.00	..	2,953.48	2,953.48	..	(-)256.48
2015-16	..	2,806.23	2,806.23	..	1,541.83	1,541.83	..	+1,264.40
2016-17	..	844.22	844.22	..	658.14	658.14	..	+186.08
2017-18	..	338.97	338.97	..	268.29	268.29	..	+70.68
2018-19	..	368.89	368.89	..	459.04	459.04	..	(-)90.15
2019-20	..	9,372.42	9,372.42	..	168.59	168.59	..	+9,203.83
2020-21	..	411.38	411.38	..	288.04	288.04	..	+123.34
2021-22	..	420.53	420.53	..	203.51	203.51	..	+217.02
2022-23	..	2,173.76	2,173.76	..	905.76	905.76	..	(-)1,268.00
2023-24	..	1,164.00	1,164.00	..	426.45	426.45	..	(-)737.55
2024-25	..	119.10	119.10	..	802.63	802.63	..	(-)683.53

**Charged:**

(vi) Saving in the charged appropriation was mainly under the following head:-

## Grant No. 41- contd.

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2215-Water Supply and Sanitation-01-Water Supply-001-Direction and Administration-</b>				
01-Direction and Administration-				Reduction in provision by ₹ 50.00 lakhs through re-appropriation in March 2025 was due to less receipt of bills of other charges. Also, there was saving of ₹ 36.15 lakh, ₹ 130.19 lakh and ₹ 55.81 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 30.63 lakh have not been intimated (July 2025).
<i>O</i>	100.00			
<i>S</i>	..			
<i>R</i>	(-)50.00			
	50.00	19.37	(-)30.63	

**Capital:**

- (vii) In view of the saving of ₹ 25,595.18 lakh in the voted grant, the supplementary grant of ₹ 14,505.46 lakh obtained in March 2025 proved unnecessary. Even the original grant remained substantially unutilized.
- (viii) Total saving in the voted grant was ₹ 25,595.18 lakh, however, ₹ 14,790.86 lakh were anticipated as saving and surrendered in March 2025.
- (ix) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4215-Capital Outlay on Water Supply and Sanitation-01-Water Supply- 102-Rural Water Supply-</b>				

## Grant No. 41- contd.

04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-06-Providing/Upgradation of Existing 58 Rural Piped Water Supply Schemes in District Patiala - RIDF- XXVII -					Reduction in provision by ₹ 360.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Also, there was saving of ₹ 164.85 lakh, ₹ 150.33 lakh and ₹ 180.00 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 82.20 lakh have not been intimated (July 2025).
O	540.00				
S	..	180.00	97.80	(-)82.20	
R	(-)360.00				
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-09-Augmentation/ Upgradation of 82 RWS and 1 No Sewerage Scheme of District JAL, HSP, NWS, SGR, PTL, FGS, LDH,ROP,MKS,FZK,FZR,BT D,MSA,FKT NABARD RIDF-XXIX -					Augmentation of provision by ₹ 316.80 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 690.70 lakh have not been intimated (July 2025).
O	888.00				
S	1,795.20	3,000.00	2,309.30	(-)690.70	
R	316.80				
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-99-No detailed head-					Reduction in provision by ₹ 540.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Also, there was saving of ₹ 193.49 lakh, ₹ 484.43 lakh and ₹ 227.21 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 245.12 lakh have not been intimated (July 2025).
O	900.00				
S	..	360.00	114.88	(-)245.12	
R	(-)540.00				

## Grant No. 41- contd.

15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-02-Budha Theh (3 Nos), Amritsar-				Augmentation of provision by ₹ 160.51 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Also, there was saving of ₹ 62.44 lakh, ₹ 247.50 lakh and ₹ 68.88 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 210.79 lakh have not been intimated (July 2025).
O	100.56	261.07	50.28	(-)210.79
S	..			
R	160.51			
35-Special Assistance for Mitigation of Drinking Water Problems in the Habitations Affected with Arsenic and Fluoride-				Reasons for the saving of ₹ 75.63 lakh have not been intimated (July 2025).
O	159.00	159.00	83.37	(-)75.63
S	..			
R	..			
36-Augmentation/Enhancement/Replacement and Rehabilitation of Existing Infrastructure in Rural Water Supply and Sewerage Schemes-				Reduction in provision by ₹ 2,100.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Also, there was saving of ₹ 122.01 lakh, ₹ 140.00 lakh and ₹ 180.00 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 1,275.00 lakh have not been intimated (July 2025).
O	4,500.00	2,400.00	1,125.00	(-)1,275.00
S	..			
R	(-)2,100.00			
37-Providing Surface Based Piped Water Supply Scheme in Arsenic / Fluoride Affected Border Areas of State under RIDF-XXV(I)-				Augmentation of provision by ₹ 234.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,560.00 lakh have not been intimated (July 2025).
O	2,400.00	3,960.00	2,400.00	(-)1,560.00
S	1,326.00			
R	234.00			
<b>789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 41- contd.

02-Provision/Augmentation of Water Supply and Sewerage Facilities in the Specific Towns-99-No Detailed head-					Reduction in provision by ₹ 360.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 67.46 lakh have not been intimated (July 2025).
O	600.00				
S	..	240.00	172.54	(-)67.46	
R	(-)360.00				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-06-Providing/Upgradation of existing 58 Rural Piped Water Supply Schemes in District Patiala - RIDF- XXVII -					Reduction in provision by ₹ 240.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Also, there was saving of ₹ 110.27 lakh, ₹ 51.31 lakh and ₹ 120.00 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 54.80 lakh have not been intimated (July 2025).
O	360.00				
S	..	120.00	65.20	(-)54.80	
R	(-)240.00				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-09-Augmentation/ Upgradation of 82 RWS and 1 No Sewerage Scheme of District JAL, HSP, NWS, SGR, PTL, FGS, LDH,ROP,MKS, FZK,FZR,BTD,MSA,FKT NABARD RIDF-XXIX -					Augmentation of provision by ₹ 211.20 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Last year also there was saving of ₹ 19.19 lakh. Reasons for the saving of ₹ 463.47 lakh have not been intimated (July 2025).
O	592.00				
S	1,196.80	2,000.00	1,536.53	(-)463.47	
R	211.20				
13-Augmentation/ Enhancement/Replacement and Rehabilitation of Existing Infrastructure in Rural Water Supply and Sewerage Schemes-					Reduction in provision by ₹ 1,400.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Also, there was saving of ₹ 117.37 lakh, ₹ 93.00 lakh and ₹ 120.00 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 850.00 lakh have not been intimated (July 2025).
O	3,000.00				
S	..	1,600.00	750.00	(-)850.00	
R	(-)1,400.00				

## Grant No. 41- contd.

18-Special Assistance for Mitigation of Drinking Water Problems in the Habitations Affected with Arsenic and Fluoride-				Reasons for the saving of ₹ 50.52 lakh have not been intimated (July 2025).
O	106.00			
S	..	106.00	55.48	(-)50.52
R	..			
20-Providing Surface Based Piped Water Supply Scheme in Arsenic / Fluoride Affected Border Areas of State under RIDF-XXV(I)-				Augmentation of provision by ₹ 156.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,040.00 lakh have not been intimated (July 2025).
O	1,600.00			
S	884.00	2,640.00	1,600.00	(-)1,040.00
R	156.00			
<b>02-Sewerage and Sanitation- 102-Rural Sanitation</b>				
02-Swachh Bharat Mission (Gramin)- 04-Community Sanitary Complexes-				Reduction in provision by ₹ 756.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	1,008.00			
S	..	252.00	250.99	(-)1.01
R	(-)756.00			
02-Swachh Bharat Mission (Gramin)- 05-Solid Waste Management-				Reduction in provision by ₹ 1,271.73 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Last year also there was saving of ₹ 291.96 lakh.
O	1,571.73			
S	..	300.00	187.49	(-)112.51
R	(-)1,271.73			
				Reasons for the saving of ₹ 112.51 lakh have not been intimated (July 2025).
02-Swachh Bharat Mission (Gramin)- 06-Liquid Waste Management-				Reduction in provision by ₹ 6,120.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Last year also there was saving of ₹ 1,696.48 lakh.
O	11,100.00			
S	..	4,980.00	4,804.86	(-)175.14
R	(-)6,120.00			
				Reasons for the saving of ₹ 175.14 lakh have not been intimated (July 2025).

## Grant No. 41- contd.

02-Swachh Bharat Mission (Gramin)- 08-Information Education and Communication and Capacity Building Activities-					Reduction in provision by ₹ 432.30 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 53.97 lakh have not been intimated (July 2025).
O	492.30	60.00	6.03	(-)53.97	
S	..				
R	(-)432.30				
02-Swachh Bharat Mission (Gramin)- 09-Administrative Expenditure-					
O	197.97	17.98	6.04	(-)11.94	
S	..				
R	(-)179.99				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Swachh Bharat Mission (Gramin)- 04-Community Sanitary Complexes-					Reduction in provision by ₹ 504.00 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	672.00	168.00	168.00	..	
S	..				
R	(-)504.00				
01-Swachh Bharat Mission (Gramin)- 05-Solid Waste Management-					
O	1,047.81	200.00	198.00	(-)2.00	
S	..				
R	(-)847.81				
01-Swachh Bharat Mission (Gramin)- 06-Liquid Waste Management-					
O	7,400.00	3,320.00	3,259.14	(-)60.86	
S	..				
R	(-)4,080.00				

## Grant No. 41- contd.

01-Swachh Bharat Mission (Gramin)- 08-Information Education and Communication and Capacity Building Activities-					Reduction in provision by ₹ 288.20 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for the saving of ₹ 25.47 lakh have not been intimated (July 2025).
O	328.20	40.00	14.53	(-)25.47	
S	..				
R	(-)288.20				
01-Swachh Bharat Mission (Gramin)- 09-Administrative Expenditure-					Reduction in provision by ₹ 120.01 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	131.99	11.98	8.64	(-)3.34	
S	..				
R	(-)120.01				

(x) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4215-Capital Outlay on Water Supply and Sanitation- 01-Water Supply- 102-Rural Water Supply-</b>				
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes- 05-Provision of Piped Water Supply (RIDF-XXIII)-				Reduction in provision by ₹ 239.98 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	240.00	0.02	..	
S	..			
R	(-)239.98			
04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes- 08-Village Assarpur District Patiala-				Reduction in provision by ₹ 40.80 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	66.00	25.20	..	
S	..			
R	(-)40.80			

## Grant No. 41- contd.

04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-10-Augmentation/ Upgradation of 144 Rural Piped Water Supply Schemes in All Districts of State of Punjab Under NABARD RIDF-XXX -				Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 44.99 lakh through re-appropriation in March 2025 due to post budget decision of the government to provide more funds for the scheme. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	..			
S	255.01	300.00	..	(-)300.00
R	44.99			
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-01-Bhadurgarh(10 Nos), Patiala-				Augmentation of provision by ₹ 134.75 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	0.02			
S	137.18	271.95	..	(-)271.95
R	134.75			
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-03-Mehraj (NAC), Bhatinda-				Augmentation of provision by ₹ 42.57 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	0.02			
S	241.26	283.85	..	(-)283.85
R	42.57			
<b>789-Special Component Plan for Scheduled Castes-</b>				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-05-Provision of Piped Water Supply (RIDF-XXIII)-				Reduction in provision by ₹ 159.98 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	160.00			
S	..	0.02	..	(-)0.02
R	(-)159.98			

## Grant No. 41- contd.

03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-08-Village Assarpur District Patiala-					Reduction in provision by ₹ 27.20 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	44.00	16.80	..	(-)16.80	
S	..				
R	(-)27.20				
<b>02-Sewerage and Sanitation-102-Rural Sanitation Services-</b>					
02-Swachh Bharat Mission (Gramin)-07-Faecal Sludge Management-					Reduction in provision by ₹ 1,379.98 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	1,380.00	0.02	..	(-)0.02	
S	..				
R	(-)1,379.98				
<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Swachh Bharat Mission (Gramin)-07-Faecal Sludge Management					Reduction in provision by ₹ 919.98 lakh through re-appropriation in March 2025 was due to less receipt of bills of major works.
O	920.00	0.02	..	(-)0.02	
S	..				
R	(-)919.98				

(xi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4215-Capital Outlay on Water Supply and Sanitation-01-Water Supply- 102-Rural Water Supply-</b>				

## Grant No. 41- contd.

04-National Bank for Agriculture and Rural Development Aided Rural Water Supply Schemes-07-Providing Piped Water Supply Schemes for 700 Water Scarcity/Quality Affected Villages of Districts Ferozepur,Fazilka,Hoshiarpur and Rupnagar RIDF XXVII-					Augmentation of provision by ₹ 918.01 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	4,800.00	10,920.00	10,920.00	..	
S	5,201.99				
R	918.01				
18-Court Cases / Arbitration Cases-					Augmentation of provision by ₹ 2,295.36 lakh through re-appropriation in March 2025 was due to implementation of decision of Honourable Courts.
O	200.00	2,495.36	2,113.66	(-)381.70	Also, there was saving of ₹ 106.62 lakh, ₹ 152.27 lakh and ₹ 256.26 lakh during 2021-22, 2022-23 and 2023-24 respectively. Reasons for the saving of ₹ 381.70 lakh have not been intimated (July 2025).
S	..				
R	2,295.36				
<b>789-Special Component Plan for Scheduled Castes-</b>					
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-07-Providing Piped Water Supply Schemes for 700 Water Scarcity/Quality Affected Villages of Districts Ferozepur,Fazilka, Hoshiarpur and Rupnagar RIDF XXVII-					Augmentation of provision by ₹ 612.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works.
O	3,200.00	7,280.00	7,280.00	..	
S	3,468.00				
R	612.00				
<b>02-Sewerage and Sanitation-789-Special Component Plan for Scheduled Castes-</b>					

---

**Grant No. 41- concld.**


---

01-Swachh Bharat Mission (Gramin)- 03-Individual Household Laterines -					Augmentation of provision by ₹ 240.00 lakh through re-appropriation in March 2025 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 171.49 lakh have not been intimated (July 2025).
O	900.00	1,140.00	968.51	(-)171.49	
S	..				
R	240.00				

(xii) **Suspense Transactions:- The expenditure under the grant includes ₹ 1,164.00 lakh under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Accounts of Grant No. "15-Water Resources".**

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
₹ in lakh				
<b>2215- Water Supply and Sanitation-</b>				
Stock	+1,995.04	..	3.44	+1,991.60
Miscellaneous Works Advances	+22,107.34	100.69	799.20	+21,408.83
<b>Total</b>	<b>+24,102.38</b>	<b>100.69</b>	<b>802.64</b>	<b>+23,400.43</b>

<b>4215- Capital Outlay on Water Supply and Sanitation-</b>				
Stock	+0.00	0.00	0.00	+0.00
Miscellaneous Works Advances	(-)1.09	0.00	0.00	(-)1.09
<b>Total</b>	<b>(-)1.09</b>	<b>0.00</b>	<b>0.00</b>	<b>(-)1.09</b>

---

**Grant No. 42- Welfare of SC, ST, OBC and Minorities**


---

**Revenue:****Major Head:**
**2225 - Welfare of Scheduled Castes,  
Scheduled Tribes, Other  
Backward Classes and Minorities**
**Voted -**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2025)
₹ in thousand					
Original	7,03,70,22	9,51,95,77	8,18,31,29	(-)1,33,64,48	..
Supplementary	2,48,25,55				

**Charged -**

Original	60	60	..	(-)60	40
Supplementary	..				

**Capital:****Major Head:**
**4225 - Capital Outlay on Welfare of  
Scheduled Castes, Scheduled  
Tribes, Other Backward Classes  
and Minorities**
**Voted -**

Original	8,01,52,40	8,01,52,41	45,58,36	(-)7,55,94,05	..
Supplementary	1				

**Notes and Comments:****Revenue:**

- (i) In view of the saving of ₹ 13,364.48 lakh in the voted grant, the supplementary grant of ₹ 24,825.55 lakh obtained in March 2025 proved excessive.
- (ii) There was an overall saving of ₹ 13,364.48 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) mentioned below] was mainly under the following heads:-

## Grant No. 42- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
<b>2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes -001-Direction and Administration-</b>					
02-Directorate of Special Component Plan-				Augmentation of provision by ₹ 5.54 lakh through re-appropriation in March 2025 was due to clearance of pending bills of repair and maintenance (₹ 5.19 lakh).	
O	238.56				
S	0.01	244.11	185.37		(-)58.74
R	5.54				
				Reasons for the saving of ₹ 58.74 lakh have not been intimated (July 2025).	
<b>789-Special Component Plan for Scheduled Castes-</b>					
28-New Courses Vocational Training in Industrial Training Institutes for Scheduled Castes Students (Staff Expenditure, Scholarship to Scheduled Castes Students)-				Reduction in provision by ₹ 383.20 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department (i) scholarship/ stipends (₹ 204.00 lakh), (ii) professional services (₹ 138.00 lakh) , (iii) supplies and materials (₹ 29.20 lakh) and other charges (₹ 12.00 lakh). Also, there was saving of ₹ 215.56 lakh and ₹ 249.82 lakh during 2022-23 and 2023-24 respectively.	
O	600.00				
S	..	216.80	111.05		(-)105.75
R	(-)383.20				
				Reasons for the saving of ₹ 105.75 lakh have not been intimated (July 2025).	
56-Repair of Dr. B.R. Ambedkar Bhawans and Their Operation-				Reasons for the saving of ₹ 439.84 lakh have not been intimated (July 2025).	
O	200.00				
S	370.76	570.76	130.92		(-)439.84
R	..				

## Grant No. 42- contd.

60-Ashirwad Scheme (Social Security Welfare) (I) Ashirwad to SC Girls/Widows/Divorcees and Daughters of Widows at the Time of Their Marriages-					Also, there was saving of ₹ 2,035.64 lakh, ₹ 85.68 lakh and ₹ 5,448.94 lakh during 2021-22, 2022-23 and 2023-24 respectively.  Reasons for the saving of ₹ 2,149.78 lakh have not been intimated (July 2025).
O	20,000.00	22,000.00	19,850.22	(-)2,149.78	
S	2,000.00				
R	..				
<b>03-Welfare of Backward Classes- 190-Assistance to Public Sector and Other Undertakings-</b>					
09-Ashirwad to Backward Classes and Christian Girls/Widows/Divorcees and Daughters of Widows of Any Caste at the Time of Marriages-					Last year also there was saving of ₹ 2,478.47 lakh.  Reasons for the saving of ₹ 1,730.64 lakh have not been intimated (July 2025).
O	12,000.00	12,000.00	10,269.36	(-)1,730.64	
S	..				
R	..				
<b>277-Education-</b>					
04-Scheme of Post-Matric Scholarship to the Other Backward Classes for Studies in India-					Reduction in provision by ₹ 96.52 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on scholarship/ stipends.  Reasons for the saving of ₹ 516.32 lakh have not been intimated (July 2025).
O	1,500.00	1,403.48	887.16	(-)516.32	
S	..				
R	(-)96.52				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes -789-Special Component Plan for Scheduled Castes-</b>				

## Grant No. 42- contd.

59-Implementation of Protection of Civil Rights Act-1955 and the Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act 1989-					Augmentation of provision by ₹ 326.90 lakh through re-appropriation in March 2025 was due to clearance of pending bills of other charges. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	1,500.00	1,887.68	..	(-)1,887.68	
S	60.78				
R	326.90				
80-Provision of Free Text Books and Tool Kits to Scheduled Castes-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00	100.00	..	(-)100.00	
S	..				
R	..				
81-Special Central Assistance to Scheduled Castes Sub Plan Component of Pradhan Mantri Anusuchit Jaati Abayudhay Yojana (PMAJAY)-					Reduction in provision by ₹ 353.83 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on other charges. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	6,000.00	5,646.17	..	(-)5,646.17	
S	..				
R	(-)353.83				
<b>800-Other Expenditure-</b>					
01-Repair/ Maintenance of Scheduled Castes Dharamshala-					Reduction in provision by ₹ 9.99 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on minor works.
O	10.00	0.01	..	(-)0.01	
S	..				
R	(-)9.99				
<b>03-Welfare of Backward Classes- 277-Education-</b>					
07-Merit-cum-Means Based Scholarship to Students Belonging to Minority Communities-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	104.51	104.51	..	(-)104.51	
S	..				
R	..				

## Grant No. 42- contd.

08-Scheme of Post Matric Scholarship for Students Belonging to the Minority Communities-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	203.30	203.30	..	(-)203.30	
S	..				
R	..				
10-Pre-Matric Scholarship for Students belonging to Minority Communities-					Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	165.82	165.82	..	(-)165.82	
S	..				
R	..				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes -001-Direction and Administration-</b>				
03-Setting Up of Institutes for Pre-Examination - Ambedkar Institute for Careers and Courses, Mohali Coaching for Weaker Sections Including Scheduled Castes, Other Backward Classes and Minorities-				Augmentation of provision by ₹ 128.44 lakh through re-appropriation in March 2025 was due to clearance of pending bills (i) minor works (₹ 117.94 lakh), (ii) professional services of guest lecturer (₹ 15.00 lakh) and (iii) office expenses (₹ 2.50 lakh), partly set off by saving due to (i) cut imposed by the Finance Department on supplies and materials (₹ 4.28 lakh) and (ii) posts remaining vacant (₹ 1.99 lakh).  Last year also there was saving of ₹ 29.42 lakh. Reasons for the saving of ₹ 51.91 lakh have not been intimated (July 2025).
O	105.20	233.64	181.73	
S	..			
R	128.44			

## Grant No. 42- contd.

<b>789-Special Component Plan for Scheduled Castes-</b>					
01-Scheme for Setting up of Institutes for Training to Scheduled Castes-					Originally there was no budget provision. Tokan grant was provided through supplementary grant and funds were augmented by ₹ 85.63 lakh due to post budget decision of the Government to provide funds for salary.
O	..	85.64	83.60	(-)2.04	
S	0.01				
R	85.63				
65-Post-Matric Scholarship for Scheduled Castes -					Augmentation of provision by ₹ 160.02 lakh through re-appropriation in March 2025 was due to increase in number of beneficiaries.
O	24,500.00	43,085.00	43,084.88	(-)0.12	
S	18,424.98				
R	160.02				

**Capital:**

- (vi) There was an overall saving of ₹ 75,594.05 lakh in the voted grant but no amount was surrendered by the department during the year.
- (vii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (ix) below was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4225-Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes,Other Backward Classes and Minorities-01-Welfare of Scheduled Castes-789-Special Component Plan for Scheduled Castes-</b>				
05-Construction of Dr. B.R. Ambedkar Bhawans and Their Operation-				Reduction in provision by ₹ 350.00 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 89.95 lakh have not been intimated (July 2025).
O	500.00	150.00	60.05	
S	..			
R	(-)350.00			

## Grant No. 42- contd.

08-Pradhan Mantri Adarsh Gram Yojana-		61,146.42	3,998.31	(-)57,148.11	Reasons for the saving of ₹ 57,148.11 lakh have not been intimated (July 2025).
O	61,146.42				
S	..				
R	..				

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes</b>				
<b>190-Investments in Public Sector and Other Undertakings-</b>				
01-Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation-				Reduction in provision by ₹ 541.49 lakh through re-appropriation in March 2025 was due to less release of funds by the Finance Department under investment.
O	1,298.27			Reasons for non-utilization of the entire provision have not been intimated (July 2025).
S	..	756.78	..	
R	(-)541.49		(-)756.78	
<b>789-Special Component Plan for Scheduled Castes-</b>				
09-Babu Jagjivan Ram Chhatrawas Yojana- Construction of Hostel for Scheduled Castes Boys and Girls in Schools and Colleges-				Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	200.00			
S	..	200.00	..	
R	..		(-)200.00	

## Grant No. 42- contd.

10-Babu Jagjivan Ram Chhatrawas Yojana- Construction of Hostels for Scheduled Castes Girls in Schools and Colleges-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	100.00	..	(-100.00)	
R	..				
<b>800-Other Expenditure-</b>					
02-Construction and Repair of Scheduled Castes Dharamshala-					Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	100.00				
S	..	100.00	..	(-100.00)	
R	..				
<b>03-Welfare of Backward Classes- 277-Education-</b>					
02-Construction of Hostel for OBC Boys and Girls in School and College-					Reduction in provision by ₹ 208.50 lakh through re-appropriation in March 2025 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	950.00				
S	..	741.50	..	(-741.50)	
R	(-)208.50				
<b>04-Welfare of Minorities- 800-Other Expenditure-</b>					
01-Multi Sectoral Development Programme for Minorities-					Augmentation of provision by ₹ 1,000.00 lakh through re-appropriation in March 2025 through re-appropriation in March 2025 was due to clearance pending bills of major works. Last year also the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (July 2025).
O	15,457.70				
S	..	16,457.70	..	(-16,457.70)	
R	1,000.00				

(ix) Excess was mainly under the following head:-

## Grant No. 42- conold.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
<b>4225-Capital Outlay on Welfare of Scheduled Castes,Scheduled Tribes,Other Backward Classes and Minorities-03-Welfare of Backward Classes -190-Investments in Public Sector and Other Undertakings-</b>				
06-Equity Participation Under National Minority Development Finance Corporation-				Originally there was no budget provision. Tokan grant was provided through supplementary grant and funds were augmented by ₹ 99.99 lakh due to pending liabilities under equity participation under NMDFC.
O	..			
S	0.01	100.00	100.00	
R	99.99			

## APPENDIX

## CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for 2024-25 in reduction of expenditure (referred to in the Summary of Appropriation Accounts at page xvi )

Number and Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates More + Less -	
	Revenue	Capital	Revenue	Capital	Revenue	Capital
1	2	3	4	5	6	7
( ₹ in thousand)						
06- Elections	..	..	1,00,00,00	..	+1,00,00,00	..
15- Water Resources	..	..	2,65,37	18,52,73	+2,65,37	+18,52,73
21- Public Works	..	..	3,90,62	1,41,80,13	+3,90,62	+1,41,80,13
22- Revenue, Rehabilitation and Disaster Management	..	..	76,30,88	..	+76,30,88	..
23- Rural Development and Panchayats	..	..	1,46	..	+1,46	..
29- Transport	..	..	55,84 2,23	..	+55,84 +2,23	..
32- Forestry and Wild Life	..	..	94,37,12	..	+94,37,12	..
41- Water Supply and Sanitation	..	..	8,02,63	..	+8,02,63	..
<b>Total</b>	..	..	<b>2,85,86,15</b>	<b>1,60,32,86</b>	<b>+2,85,86,15</b>	<b>+1,60,32,86</b>

© COMPTROLLER AND  
AUDITOR GENERAL OF INDIA  
[www.cag.gov.in](http://www.cag.gov.in)

<https://cag.gov.in/ae/punjab/en>

