

Appendix-I
(Refers to paragraph 1.4 page 4)
TIME SERIES DATA ON STATE GOVERNMENT FINANCES

(Rupees in crore)

	1998-99	1999-2000	2000-2001	2001-2002	2002-03	Average
Part A. Receipts						
1. Revenue Receipts	5755	7468	9377	8929	11071	8520
(i) Tax Revenue	3262 (57)	3947 (53)	4895 (52)	4820(54)	5711 (52)	4527
Taxes on Agricultural Income	-	-	-	-	-	-
Taxes on Sales, Trades etc.	1490 (46)	1977 (50)	2645 (54)	2684(56)	3072(54)	2374
State Excise	1204 (37)	1231 (32)	1325 (27)	1350(28)	1429(25)	1308
Taxes on Vehicles	266 (8)	321 (8)	338 (7)	318(7)	444(8)	337
Stamps and Registration fees	258 (8)	326 (8)	424 (9)	444(9)	559(10)	402
Land Revenue	3	5	7	9	9	7
Other Taxes	41 (1)	87 (2)	156 (3)	15	198 (3)	99
(ii) Non Tax Revenue	1507 (26)	2362 (32)	2935 (31)	2960(33))	4036(36)	2760
(iii) State's share of Union taxes and duties	587 (10)	639 (8)	720 ¹ (8)	611(7)	649(6)	641
(iv) Grants in aid from GOI	399 (7)	520 (7)	827 (9)	538(6)	675(6)	592
2. Misc Capital Receipts	-	-	-	-	-	-
3. Total revenue and Non debt capital receipts (1+2)	5755	7468	9377	8929	11071	8520
4. Recoveries of Loans and Advances	107	109	127	872	103	264
5. Public Debt Receipts	4532	4456	4996	6681	6246	5382
Internal Debt (excluding Ways & Means Advances and Overdrafts).	1267	1654	4364	5719	5827	3766
Net transactions under Ways and Means Advances and Overdraft	905	-	8	126	--	208
Loans and Advances from Government of India ²	2360	2802	624	836	419	1408
6. Total receipts in the Consolidated Fund (3+4+5)	10394	12033	14500	16482	17420	14166
7. Contingency Fund Receipts	5	7	-	3	-	3
8. Public Account Receipts	9370	10864	11049	14171	11972	11485
9. Total receipts of the State (6+7+8)	19769	22904	25549	30656	29392	21654
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	8384(87)	10195(95)	11713 (87)	12710(86)	14825(95)	11565
Plan	628(7)	812(8)	829 (7)	865(7)	708(5)	768
Non Plan	7756(93)	9383(92)	10884 (93)	11845(93)	14117(95)	10797
General Services	2074(24)	2945(29)	4188(36)	4389(35)	5638(38)	3847
Interest	2317(28)	2637(26)	2343(20)	3178(25)	3434(23)	2782
Social Services	2640(31)	2716(27)	2993 (25)	3111(24)	3222(22)	2936
Economic Services	1280(15)	1846(18)	2100 (18)	1866(15)	2310(16)	1880
Grants-in-aid and Contributions	73 (1)	51	89 (1)	166(1)	221(1)	120
11. Capital Expenditure	1140(12)	439(4)	1393 (11)	984(7)	420(3)	875
Plan	870(76)	589(134)	697 (50)	952(97)	897(214)	801
Non Plan	270(24)	(-) ³ 150 ³ (-34)	696 (50)	32(3)	-477 ³ (-114)	74
General Services	42(4)	38(9)	43 (3)	22(2)	21(5)	33
Social Services	68(6)	42(9)	53 (4)	54(6)	22(5)	48
Economic Services	1030(90)	359(82)	1297 (93)	908(92)	377(90)	794
12. Disbursement of Loans and Advances	118(1)	137(1)	302 (2)	1066(7)	339(2)	392
13. Total (10+11+12)	9642	10771	13408	14760	15584	12833
14. Repayments of Public Debt	1696	2570	1468	2556	2445	2147

¹ Higher rounding taken.

² Includes Ways and Means Advances from Government of India.

³ Minus expenditure is because of recoveries under major head dealing with capital expenditure (4059, 4250, 4401, 4404,4408 and 5054).

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	1998-99	1999-2000	2000-2001	2001-2002	2002-03	Average
Internal Debt (excluding Ways and Means Advances and Overdraft.)	414	717	836	1766	663	879
Net transactions under Ways and Means Advances and Overdraft	-	722	-	-	352	191
Loans and Advances from Government of India*	1282	1131	632	790	1430	1053
15. Appropriation to Contingency Fund	-	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	11338	13341	14876	17316	18029	14980
17. Contingency Fund disbursements	7	4	-	-	-	2
18. Public Account disbursements	8254	9627	10359	13428	11395	10613
19. Total disbursements by the State (16+17+18)	19599	22972	25235	30744	29424	25449
<i>Part C. Deficits</i>						
20. Revenue Deficit (1-10)	2629	2727	2336	3781	3754	3045
21. Fiscal Deficit (3+4-13)	3780	3194	3904	4959	4410	4049
22. Primary Deficit (21-23)	1463	557	1561	1781	976	1268
<i>Part D. Other data</i>						
23. Interest Payments (included in revenue exp.)	2317	2637	2343	3178	3434	2782
24. Balance from current revenue (BCR)	(-) 2308	(-) 2254	(-) 1893	(-) 3295	(-) 3415	(-) 2633
25. Arrears of Revenue (Percentage of Tax & Non-Tax Revenue Receipts)	2026(42)	2393(38)	3439(44)	3760(48)	3005(31)	2925
26. Financial Assistance to local bodies etc.	212	376	357	370	363	336
27. Ways and Means Advances/Overdraft availed (days)	128/225	166/84	146/107	140/119	190/53	154/118
28. Interest on WMA/Overdraft	8/6	8/4	7/2	9/4	9/1	8/3
29. Gross State Domestic Product (GSDP)	54414	62700	68448	76860	86260	69736
30. Outstanding Debt (year end)	21705	24804	28957	33921	38315	29540
31. Outstanding guarantees (year end)	3390	9951	8990	10584	13734	9330
32. Maximum amount guaranteed (year end)	7408	12059	7331	10244	17720	10952
33. Number of incomplete projects	10	13	10	11	7	10
34. Capital blocked in incomplete projects	102	1380	548	1177	859	813

Note: Figures in brackets represent percentages (rounded) to total of each sub heading GSDP for 2002-03 worked out on average growth rate.

Appendix-II
(Refers to paragraph 1.9.1 page 16)

**SUMMARISED FINANCIAL POSITION OF THE GOVERNMENT OF PUNJAB AS
ON 31 MARCH 2003**

(Rupees in crore)

As on 31.03.2002	Liabilities	As on 31.03.2003
13691.70	Internal Debt -	18623.50
2991.60	Market Loans bearing interest	4053.62
0.45	Market Loans not bearing interest	0.45
10.57	Loans from LIC	156.95
4834.42	Loans from other Institutions	6162.59
221.42	Ways and Means Advances	185.79
196.36	Overdrafts from Reserve Bank of India	-
5436.88	Special Securities issued to National Small Savings Fund of Central Government	8064.10
13054.20	Loans and Advances from Central Government -	11923.66
74.44	Pre 1984-85 Loans	56.01
5653.89	Non-Plan Loans	4470.38
7117.83	Loans for State Plan Schemes	7312.95
0.51	Loans for Central Plan Schemes	0.23
87.53	Loans for Centrally Sponsored Plan Schemes	84.09
120.00	Other Ways and Means Advances	-
25.00	Contingency Fund	25.00
5749.86	Small Savings, Provident Funds, etc.	6306.16
1117.17	Deposits	1138.17
449.56	Reserve Funds	468.01
135.78	Remittance Balances	127.80
34223.27		38612.30
	Assets	
11105.91	Gross Capital Outlay on Fixed Assets -	11526.31
2346.01	Investments in shares of Companies, Corporations, etc.	2352.02
8759.90	Other Capital Outlay	9174.29
5150.17	Loans and Advances -	5386.05
3842.21	Loans for Power Projects	3903.29
952.03	Other Development Loans	1037.59
355.93	Loans to Government servants and Miscellaneous loans	445.17
0.68	Advances	0.63
72.36	Suspense and Miscellaneous Balances	83.17
422.39	Cash -	390.44
-	Cash in Treasuries and Local Remittances	
74.90	Deposits with Reserve Bank	63.42
101.58	Departmental Cash Balance	80.34
0.15	Permanent cash imprest	0.15
141.78	Investment of Earmarked Funds	144.51
103.98	Cash Balance Investments	102.02
17471.76	Deficit on Government Accounts -	21225.70
3781.19	Revenue Deficit of the Current Year	3753.94
-	Other adjustments	
13690.57	Accumulated deficit up to previous year	17471.76
-	Proforma correction	
34223.27		38612.30

Appendix-III
(Refers to paragraph 2.3.1 page 30)

Savings due to Non release of Funds

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department
	15-Irrigation and Power		
	Revenue Non-Plan State		
1.	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 101-Sirhind Canal System 01-Direction and Administration (Voted)	6020.78	Funds not released by the Government
2.	2711-Flood Control and Drainage 01-Flood Control 001-Direction and Administration 01-Direction and Administration (Voted)	4515.06	Funds not released by the Government
	Capital Plan State		
3.	4701-Capital Outlay on Major and Medium Irrigation 03-Medium Irrigation Commercial 127-Lining of channels 08-Works Expenditure (Voted)	50.00	Funds not released by the Government
4.	4705-Capital outlay on Command Area Development 800-Other Expenditure 05-Rehabilitation/Reholding of Irrigation Channels Sirhind Feeder Canal System-PSTC (Voted)	550.00	Funds not released by the Government
5.	06-Construction of Surface Drainage System Bathinda Canal Project-PSTC (Voted)	550.00	Funds not released by the Government
6.	4711-Capital outlay on Flood Control Projects 03-Drainage 001-Direction & Administration 03-Execution (Voted)	235.82	Funds not released by the Government
7.	103-Civil Works Drainage Project 02-Surface Drainage System scheme for Malout area and acquisition of land (Voted)	50.00	Funds not released by the Government
8.	06-Construction of Wahabwala Drainage system (Voted)	300.00	Funds not released by the Government
9.	11-Construction of Flood Protection works on River Ravi and Satluj (NABARD) (Voted)	100.00	Funds not released by the Government
10.	19-Construction of FPW & Drainage Works on River Ravi, Beas and Satluj in Amritsar, Gurdaspur District RIDF – VII (NABARD) (Voted)	924.00	Funds not released by the Government

11.	20-Link Drains in Muktsar District RIDF –NABARD (Voted)	400.00	Funds not released by the Government
12.	21-Harike Kalan Drain from RD-0-21900 (Voted)	100.00	Funds not released by the Government
13.	22-Construction of Ditch Drains and its related structure NABARD (RIDF – V) (Voted)	400.00	Funds not released by the Government
21-Public Works			
14.	Revenue Non Plan State	1488.53	Against the provision of Rs 20 crore, LOC of Rs 5 crore only was issued by Government.
	3054-Roads and Bridges 03-State Highways 337-Road Works 01-Road Works (Voted)		
15.	800-Other Expenditure 01-Other Expenditure (Charged)	100.00	Funds not released by the Government
16.	Revenue Plan CSS	100.00	Funds not released by the Government
	2401-Crop Husbandry 800-Other Expenditure 15-Scheme of payment Beed Management (Voted)		
17.	Revenue Plan State	170.00	Funds not released by the Government
	2059-Public Works 80-General 051-Construction 01-Outlay recommended by 11 th Finance Commission Upgradation of Judicial Administration (Voted)		
18.	Capital Non Plan State	1200.00	Funds not released by the Government
	5054-Capital outlay on Road and Bridges 01-National Highways 101-Permanent Bridges 04-Other Schemes (Voted)		
19.	Capital Plan CSS	308.00	Funds not released by the Government
	4059-Capital outlay on Public Works 80-General 051-Construction 44-Creation of Infrastructure facilities in the Border Area (Voted)		
20.	5054-Capital outlay on Roads and Bridges 03-State Highways 800-Other Expenditure 07-Creation of Infrastructure Facilities in the Border Area (Voted)	700.00	Funds not released by the Government
21.	Capital Plan Share	822.69	Funds not released by the Government of India
	4059-Capital outlay on Public Works 80-General 051-Construction 02-Courts (Voted)		

22.	Capital Plan State	308.00	Funds not released by Government
	4059-Capital outlay on Public Works 80-General-051 Construction 44-Creation of Infrastructure facilities in the Border Area (Voted)		
23.	47-Strengthening of Revenue Scheme and updating OFM Land (Voted)	100.00	Funds not released by Government
24.	4202-Capital Outlay on Education, Sports, Art and Culture 01-General Education 201-Elementary Education 02-Grant under 11 th Finance Commission Special Problem-Promotion of Girls Education (Voted)	600.00	Funds not released by Government
25.	5054-Capital Outlay on Roads and Bridges 03-State Highways 052-Machinery and Equipment 05-Creation of Infrastructure facilities in Border Area (Voted)	700.00	Funds not released by Government
26.	04-Improvement/Widening of Existing District Roads and Sate Highways (Voted)	500.00	Funds not released by Government
27.	800-Other Expenditure 03-NABARD assisted Project for Construction/Widening of Roads and Construction of Bridges (Voted)	4023.17	Funds not released by NABARD
TOTAL		25316.05	

Appendix-IV
(Refers to paragraph 2.3.1. page 30)
Substantial Savings in Grants/Appropriations

Sr. No.	Grants/Head of Account	Provision	Saving (Per cent)	Contributing reasons as stated by Government/ Department
		(Rupees in lakh)		
1.	13-Industries	889.57	122.98 (13.82)	Due to sealing of head of account by court.
	Revenue Non-Plan State			
	2851-Village and Small Industries 001-Direction and Administration 01-Direction (Voted)			
2.	Revenue Plan C.S.S.	250.00	244.39 (97.76)	Non passing of bills by Treasury Officer, Punjab, Chandigarh
	2851-Village and Small Industries 102-Small Scale Industries 15-Prime Minister Rozgar Yojna (Voted)			
3.	30-Growth Centre Pathankot (Voted)	200.00	200.00 (100)	-do-
4.	Capital Plan C.S.S.	1200.00	922.07 (76.84)	Reasons not furnished
	4851-Capital Outlay on Village and Small Industries 102-Small Scale Industries 09-Apparal park for exports at Ludhiana and Amritsar (Voted)			
5.	103-Handloom Industries 02-Indian Institute of Handloom Kali Jharni, Distt. Bathinda PSIEC (Voted)	105.00	105.00 (100)	Scheme not approved by GOI.
6.	15-Irrigation and Power	4429.61	4355.86 (98.34)	Budget is provided under the Subhead 101 Sirhind Canal System whereas the expenditure is booked under various schemes as calculated by A.G. (A&E).
	Revenue Non-Plan State			
	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 101-Sirhind Canal System 07-Other Expenditure including interest (Voted)			
7.	2702-Minor Irrigation 01-Surface Water 102-Lift Irrigation Schemes 01-Ravi & Sakki Nalah Area (Voted)	10154.43	6184.49 (60.90)	Budget was revised to Rs 4662 lakh from 10154.43 lakh however, re-appropriation not taken into account by A.G. (A&E) Punjab.
8.	Capital Plan C.S.S.	1100.00	1100.00 (100)	Due to misclassification.
	4705-Capital outlay on Command Area Development 800-Other expenditure 09-Construction of Field Channels (Water Courses) in Sirhind Feeder System 08-Works Expenditure (Voted)			
9.	10-Construction of field channels and other works on Bathinda Branch (Voted)	1100.00	1100.00 (100)	Department contended that there was an expenditure of Rs 8,11,00,000 and the balance was not released by Government (Misclassification)

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10.	4711-Capital outlay on Flood Control Projects 01-Flood Control 103-Civil Works 08-Works Expenditure (Voted)	1000.00	1000.00 (100)	Due to conversion of capital expenditure into revenue and re-appropriation not taken into account by A.G. (A&E)
Capital Plan State				
11.	4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation – Commercial 146-Shahpur Kandi Project 08-Works Expenditure (Voted)	6000.00	5790.30 (96.51)	Reply not furnished by the department.
12.	03-Medium Irrigation Commercial 103-Extension and improvement of Shah Nahar 03-Execution (Voted)	262.36	173.05 (65.96)	Saving is due to booking of expenditure of wages under works expenditure.
13.	117-Extention of Phase II of Kandi Canal from Hoshiarpur to Balachaur (RD 59.5 to 73.50) 03-Execution (Voted)	417.00	120.02 (28.78)	Saving is under salary head, however, no reasons were furnished
14.	08-Works Expenditure (Voted)	1370.00	1370.00 (100)	Bills were not cleared by the Treasury Officer as the funds were released at the fag end of the year.
15.	125-Remodelling of channels U.B.D.C. System to meet the Revised Water Allowance 08-Works Expenditure (Voted)	6000.00	6000.00 (100)	Expenditure of Rs 4000 lakh has been incurred and the balance funds were not released by Government (Misclassification)
16.	4801-Capital outlay on Power Projects 80-General 101-Investment in State Electricity Boards 01-Assistance to PSEB (Voted)	25000.00	6904.00 (27.62)	Balance funds not released by the Government.
21-Public Works				
Revenue Non Plan State				
17.	2059-Public Works 80-General 001-Direction and Administration 01-Direction (Voted)	16109.92	15550.33 (96.53)	Against the provision of Rs 16109.92 lakh there is an expenditure of Rs 15439.93 lakh and the balance saving is due to non passing of bills by Treasury Officer. The budget provision was available under Major head 2059-001-Direction & Administration 01-Direction, however the expenditure has been made under sub heads where there was no provision.
18.	60-Other Buildings 101-Construction 07-Other Admn. Services (Voted)	1030.00	737.57 (71.60)	Due to non release of funds by the State Government.
19.	2215-Water Supply and Sanitation 01-Water supply 001-Direction and Administration 01-Direction and Administration (Voted)	13798.59	8065.84 (58.45)	Expenditure relating to work charged establishment has not been included which was charged to work.

	Revenue Plan C.S.S.			
20.	2215-Water Supply and Sanitation 01-Water Supply 102-Rural Water Supply Programme 03-Setting up of HRD/IEC cell (Voted)	10625.00	8212.39 (77.29)	Revised budget reduced to Rs 2600 lakh and expenditure there against worked out to Rs 2413 lakh. Re-appropriation not taken into account by A.G. (A&E)
21.	04-Accelerated Rural Water Supply Programme (Voted)	230.12	230.12 (100)	Reply not furnished.
22.	05-Setting up of Computerization (Voted)	200.00	137.32 (68.66)	Funds not released by Government of India.
	Revenue Plan State			
23.	2215-Water Supply and Sanitation 102-Rural Water Supply Programme 01-Rural Water Supply 01-Rajiv Gandhi National Drinking Water Mission (Voted)	400.00	232.75 (58.19)	Due to non-release of funds by the Government.
24.	08-NABARD/Aided Rural Water Supply Scheme (Voted)	10000.00	4113.45 (41.13)	-do-
25.	02-Sewerage and Sanitation 107-Sewerage Services 01-Sewerage Services 03-Prime Minister Gramin Yojana (PMGY) (Voted)	1999.00	1999.00 (100)	Original allocation was made under 09-PMGY instead of 03 PMGY, against this expenditure was 1730.66 lakh booked under DH-09 PMGY.
	23-Rural Development and Panchayats			
	Revenue Non Plan State			
26.	2515-Other Rural Development Programmes 001-Direction and Administration 01-Administration (Voted)	4163.78	641.36 (15.40)	Saving is due to non passing of bills due to financial crunch.
27.	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 200-Other Misc. Compensations and Assignments 14-Grant in Aid – Devolution of 4% share of Taxes and Duties to Panchayati Raj Institutions as received by the Punjab Finance Commission (Voted)	14828.00	4132.09 (27.87)	Funds could not be drawn from treasury due to financial crunch and budget lapsed.
	Revenue Plan C.S.S			
28.	2501-Special Programme for Rural Development 01-Integrated Rural Development Programme 001-Direction and Administration 03-Strengthening of DRDA's in the State. (Voted)	450.00	450.00 (100)	Funds under the Centrally Sponsored Scheme were released by Government of India directly through Telegraphic Transfer Payment (TTP) to the concerned DRDAs. Hence central share not drawn from Government Treasury and funds kept in bank account.
29.	2515-Other Rural Development Programmes 800-Other Expenditure 14-Integrated Waste Land Development Project (Voted)	660.00	660.00 (100)	-do-

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30.	20-Swaran Jayanti Gram Swarozgar Yojana (Voted)	3150.00	3150.00 (100)	-do-
31.	28-Sampuran Gramin Rozgar Yojana (Voted)	4688.00	4688.00 (100)	-do-
	Capital Plan C.S.S.			-do-
32.	4515-Capital Outlay on other Rural Development Programmes 103-Rural Development 04-Indira Awas Yojana (Voted)	1050.00	1050.00 (100)	
33.	06-Sampuran Gramin Rozgar Yojana (Voted)	4687.00	4687.00 (100)	-do-
	Capital Plan State			-do-
34.	4515-Capital outlay on other Rural Development Programmes 103-Rural Development 03-Rural Shelter (Gramin Awas under PMGY) (Voted)	440.90	440.90 (100)	
35.	07-Provision of 100 % Matching Share for Providing Basic Infrastructure in the Schools of Other Community Service Works through NRI's participation (NRI Department) Plan (Voted)	500.00	495.00 (99)	Rs 400 lakh were surrendered in the revised budget estimates which was not taken into account by AG (A&E). Rs 95 lakh was due to non receipt of complete projects from the districts.
36.	08-Grant recommended by the 11 th Finance Commission for Panchayati Raj Institution (Voted)	9278.13	9258.13 (99.78)	Rs 1546.35 lakh was received during 2002-03 on plan side and same was released. Expenditure figures awaited from field offices.
	24-Science, Technology and Environment			Funds not released by the Government
	Revenue Plan C.S.S			
37.	3425-Other Scientific Research 60-Others 200-Assistance to Other Scientific Bodies 16-Harike Wet Land Project (Voted)	200.00	200.00 (100)	
38.	800-Other Expenditure 02-Kangli Wet Land Project (Voted)	166.00	166.00 (100)	-do-
	Revenue Plan Share			Budget in revised estimate was nil.
39.	3425-Other Scientific Research 60-Others 200-Assistance to Other Scientific Bodies 22-Setting up of Patents Facility Cell (Voted)	137.00	137.00 (100)	

40.	Capital Plan C.S.S.	210.00	210.00 (100)	Amount not released by Government.
	5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 24-Installation of Family size Bio Gas Plant (80% beneficiary) 100% Punjab Energy Development Agency (Voted)			
41.	31-Harike Wet Land Project (Voted)	200.00	200.00 (100)	-do-
42.	32-Kanjili Wet Land Project (Voted)	300.00	300.00 (100)	-do-
43.	Capital Plan Share	1156.50	1156.50 (100)	-do-
	5425-Capital Outlay on Other Scientific and Environment Research. 208- Ecology and Environment 09- Setting up of Science city at Jalandhar Kapurthala Road (Voted)			
44.	11-Energy Recovery from Urban Municipal Industrial Waste (Voted)	110.00	110.00 (100)	-do-
45.	15- Solar Power Generation (Voted)	260.00	260.00 (100)	-do-
46.	21-Mini/Micro Hydrel Project (Voted)	415.00	415.00 (100)	-do-
47	22- Solar Photo Voltic Demonstration Programme (35% Beneficiary) (Voted)	200.00	200.00 (100)	-do-
48.	25- Integrated Rural Energy Programme-Solar Water Pumping Programme (10% Beneficiary) (Voted)	1150.00	1150.00 (100)	-do-
49.	26-Promotion for NRSE including SPV Devices in Rural Areas (35% Beneficiary) (Voted)	145.00	145.00 (100)	-do-
50.	Capital Plan State	200.00	200.00 (100)	-do-
	5425- Capital Outlay on Other Scientific and Environmental Research 800-Other Expenditure 11- Setting up of Science City at Jalandhar Kapurthala Road (Voted)			
Grand Total			109472.91	

Appendix-V
(Refers to paragraph 2.3.2 page 30)

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

Sr. No.	Grant No.	Head of Account	Year								
			2000-2001			2001-2002			2002-03		
		Revenue (Voted)	Provision.	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)
		Name of Grant	(Rupees in Crore)								
1.	22-Revenue and Rehabilitation	2245-Relief on account of Natural Calamities. (I) Gratuitous Relief	10.00	0.05	9.95 (99.50)	10.75	6.89	3.86 (35.91)	5.00	2.82	2.18 (43.6)
2.	23-Rural Development and Panchayats	2515-Other Rural Development Programme Integrated Waste Land Development Project (CSS)	2.00	-	2.00 (100)	2.00	-	2.00 (100)	6.60	-	6.60 (100)
		2501-Special programme for Rural Development Strengthening of DRDAs in the State (CSS)	7.00	-	7.00 (100)	4.50	-	4.50 (100)	4.50	-	4.50 (100)
3	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. -Capital subsidy under Bank Tie-up loaning programme to below poverty line Scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation (CSS)	20.00	0.05	19.95 (99.75)	20.00	12.62	7.38 (36.90)	20.00	-	20.00 (100)

		Capital (Voted)									
4.	17-Local Government Housing and Urban Development	4217-Capital Outlay on Urban Development (i) Prevention of Pollution of Sutlej River (CSS).	65.00	6.27	58.73 (90.35)	75.00	--	75.00 (100)	75.00	-	75.00 (100)
		(ii) Swaran Jayanti Shehri Rozgar Yojana (CSS).	5.00	1.22	3.78 (75.60)	2.40	--	2.40 (100)	6.00	-	6.00 (100)
5.	19-Planning	5475-Capital Outlay on Other General Economic Services. Formulation of District Plan at Headquarters. (Plan)	115.56	79.39	36.17 (31.29)	41.49	30.21	11.28 (27.19)	155.59	85.16	70.43 (45.26)
6.	24-Science, Technology and Environment	5425-Capital Outlay on other Scientific Environmental Research Solar Power Generation (CSS).	8.00	-	8.00 (100)	1.20	--	1.20 (100)	2.60	-	2.60 (100)
TOTAL			232.56	86.93	145.63	157.34	49.72	107.62	275.29	87.98	187.31

Appendix-VI
(Refers to Paragraph 2.3.5 page 32)
Cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

Sr.No	Grant/appropriation	Amount of grant/appropriation			
		Original	Supplementary	Actual expenditure	Saving
Revenue-(Voted)					
1	01-Agriculture and Forests	387.99	0.05	274.05	113.99
2	11-Health and Family Welfare	717.48	29.17	617.31	129.34
3	13-Industries	27.86	6.10	23.70	10.26
4	19-Planning	221.82	18.58	202.25	38.15
5	24-Science , Technology and Environment	6.98	1.39	0.41	7.96
6	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	151.53	14.63	117.85	48.31
7	29-Transport	363.26	6.41	362.82	6.85
Revenue (Charged)					
8	21-Public Works	1.91	0.23	1.03	1.11
Capital (Voted)					
9	11-Health and Family Welfare	-	19.20	-	19.20
10	17-Local Government, Housing and Urban Development	130.81	100.86	35.25	196.42
11	19-Planning	112.91	62.68	109.23	66.36
12	24-Science, Technology and Environment	43.84	7.64	5.76	45.72
13	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	3.94	2.00	2.00	3.94
14	28-Tourism and Cultural Affairs	2.14	1.09	1.56	1.67
TOTAL		2172.47	270.03	1753.22	689.28

Appendix-VII
(Refers to paragraph 2.3.5 page 32)
Excessive supplementary grants

(Rupees in crore)

Serial number	Grant/ appropriation	Amount of grant/appropriation				
		Original	Supple- mentary	Total	Actual expenditure	Saving
Revenue-(Voted)						
1.	04-Defence Services Welfare	12.64	2.55	15.19	12.98	2.21
2.	06-Elections	20.80	4.96	25.76	21.86	3.90
3.	07-Excise and Taxation	45.45	5.40	50.85	47.86	2.99
4.	10-General Administration	66.83	17.10	83.93	80.40	3.53
5.	14-Information and Public Relations	13.01	2.56	15.57	14.25	1.32
6.	26-State Legislature	7.22	0.99	8.21	7.90	0.31
7.	27-Technical Education and Industrial Training	69.14	8.00	77.14	70.58	6.56
8.	30-Vigilance	9.21	0.25	9.46	9.28	0.18
Revenue (Charged)						
9	08-Finance	3211.02	288.70	3499.72	3433.93	65.79
Capital (Voted)						
10.	01-Agriculture and Forests	24.30	21.00	45.30	41.67	3.63
11.	29-Transport	0.00	0.46	0.46	0.34	0.12
TOTAL		3479.62	351.97	3831.59	3741.05	90.54

Appendix-VIII
(Refers to paragraph 2.3.6 page 32)

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

Sr. No	Grant No. Head and Sub Head.	Amount of Excess (percentage of excess in brackets)								
		2000-2001			2001-2002			2002-03		
		Provision	Expenditure	Excess (Percentage)	Provision	Expenditure	Excess (Percentage)	Provision	Expenditure	Excess (Percentage)
Revenue (Voted)		Rupees in crore								
	21-Public Works									
1.	2059-Public Works -Suspense 80- General (i) 799- Suspense	3.70	169.04	165.34 (4468.64)	1.00	302.98	301.98 (30.98)	0.90	162.76	161.86 (17984.44)
2.	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	9.13	66.55	57.42 (628.92)	13.02	83.12	70.10 (538.40)	-	86.07	86.07 (100)
3.	800-Other Expenditure (01)-Maintenance works	41.57	50.96	9.39 (22.58)	47.35	58.10	10.75 (22.70)	44.99	85.95	40.96 (91.04)
4.	3054-Roads and Bridges (5)01-Amount transferred to subvention from Central Road Fund (Plan)	1.00	14.33	13.33 (1333)	1.00	10.27	9.27 (927)	40.43	54.12	13.69 (33.86)
5.	80-General 799-Suspense	7.00	24.45	17.45 (249.26)	7.00	39.09	32.09 (458.43)	6.00	16.59	10.59 (176.5)
6.	2515-Other Rural Development Programme (30) 799-Suspense	Nil	8.96	8.96	-	15.16	15.16	-	9.77	9.77 (100)
	TOTAL	62.40	334.29	271.89	69.37	508.72	439.35	92.32	415.26	322.94

Appendix-IX*(Refers to paragraph 2.3.7 page 32)***Cases of re-appropriation under which the expenditure finally showed excess over the balance provision***(Rupees in crore)*

Sr. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
1.	8	2049-Interest payments Share of Small Savings Collections	720.43	--	(-) 15.00	705.43	720.43	(+)15.00

Appendix-X
(Refers to paragraph 2.3.7 page 32)

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

(Rupees in crore)

Sr. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final Savings
1.	1	2406-Forestry and Wildlife (24)11-Area Oriented Fuel wood and Fodder Project (Plan)	1.00	-	0.14	1.14	-	1.14
2.	2	2403-Animal Husbandry. (5)20-Modernisation/ Improvement of slaughter houses and Establishment of Carcass utilisation centres- (CSS)	0.89	-	0.50	1.39	-	1.39
3.		(6)20-Modernisation/ Improvement of slaughter houses and Establishment of Carcass utilisation centres- (Plan)	0.89	-	0.50	1.39	-	1.39
4.		103-Poultry Development (21)03-Assistance to State Poultry farms including other species like ducks, turkey-quails, guinea, fowl etc. (CSS)	-	-	1.15	1.15	-	1.15
5.	4	Defence Services Welfare 3604-Compensation and assignments to local bodies and Panchayati Raj Institutions (1)12 – Grants in aid to Municipal Committees/Corporations/ Notified Areas Committees in lieu of abolition of octroi in the State	-	2.50	0.88	3.38	1.66	1.72
6.	8	Finance 2071-Pensions and other Retirement benefits (4)01-Compassionate Allowance	22.00	-	28.72	50.72	6.19	44.53
7.		(5)01-Family Pension	92.00	-	13.15	105.15	91.58	13.57
8.		2049-Interest payments (7)11-Loans for Housing Development Financial Corporation	50.26	-	2.82	53.08	48.63	4.45
9.		01-Interest on General and other Reserve Fund (Natural Calamity Fund)	46.68	-	25.15	71.83	-	71.83
10.	25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes 2235-Social Security and Welfare (3) 09-Integrated Child Development Service Schemes	39.76	2.06	8.75	50.57	39.72	10.85

Appendix–XI
(Refers to paragraph 2.3.8. page 32)

Cases where savings remained un-surrendered

<i>(Rupees in crore)</i>			
Sr. No.	Grant	Saving	Amount Surrendered
Revenue (Voted)			
1.	04-Defence Services Welfare	2.21	--
2.	07-Excise and Taxation	2.99	--
3.	10-General Administration	3.53	--
4.	11-Health and Family Welfare	129.34	--
5.	12-Home Affairs and Justice	72.61	--
6.	13-Industries	10.26	--
7.	14-Information and Public Relations	1.32	--
8.	17-Local Government, Housing and Urban Development	73.60	--
9.	19-Planning	38.15	--
10.	23-Rural Development and Panchayats	135.74	--
11.	24-Science, Technology and Environment	7.97	--
12.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	48.31	--
13.	27-Technical Education and Industrial Training	6.57	--
14.	29-Transport	6.85	--
Revenue (Charged)			
15.	08-Finance	65.79	--
16.	12-Home Affairs and Justice	1.73	--
17.	21-Public Works	1.11	--
Capital (Voted)			
18.	01-Agriculture and Forests	3.62	--
19.	11-Health and Family Welfare	19.20	--
20.	12-Home Affairs and Justice	7.65	--
21.	13-Industries	10.52	--
22.	15-Irrigation and Power	117.06	--
23.	17-Local Government Housing and Urban Development	196.42	--
24.	19-Planning	66.36	--
25.	23-Rural Development and Panchayats	127.38	--
26.	24-Science, Technology and Environment	45.72	--
27.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	3.94	--
	Total	1205.95	

Appendix-XII
(Refers to paragraph 2.3.8. page 32)

Anticipated savings not surrendered

(Rupees in crore)

Sr. No.	Grant	Total saving	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue (Voted)					
1.	01-Agriculture and Forests	113.99	49.52	64.47	57
2.	02-Animal Husbandry and Fisheries	45.66	16.29	29.37	64
3.	03-Co-operation	9.46	1.34	8.12	86
4.	05-Education	459.33	0.15	459.18	99
5.	06-Elections	3.90	0.10	3.80	97
6.	09-Food and Supplies	3.07	0.49	2.58	84
7.	22-Revenue and Rehabilitation	257.53	96.82	160.71	62
Capital (Voted)					
8.	03-Cooperation	102.57	84.79	17.78	17
9.	08-Finance	19.18	8.45	10.73	56
10.	09-Food and Supplies	378.21	366.50	11.71	3
11.	22-Revenue and Rehabilitation	2.00	1.00	1.00	50
Capital (Charged)					
12.	08-Finance	1955.94	664.73	1291.21	66
	Total	3350.84	1290.18	2060.66	

Appendix-XIII
(Refers to paragraph 2.3.8. page 32)

Amount surrendered during March 2003

Sr. No.	Grant No & Name	Grant/ appropriation	Amount surrendered (Rupees in crore)
1.	1-Agriculture and Forests	Revenue (Voted)	49.52
2.	2-Animal Husbandry and Fisheries	Revenue (Voted)	16.29
3.	3-Co-operation	Revenue (Voted)	1.34
		Capital (Voted)	84.79
4.	5-Education	Revenue (Voted)	0.15
5.	6-Election	Revenue (Voted)	0.10
6.	8-Finance	Revenue (Voted)	165.69
		Capital (Voted)	8.45
		Capital (Charged)	664.73
7.	9-Food and Supplies	Revenue (Voted)	0.49
		Capital (Voted)	366.50
8.	10-General Administration	Revenue (Charged)	0.14
9.	22-Revenue and Rehabilitation	Revenue (Voted)	96.82
		Capital (Voted)	1.00
10.	28-Tourism and Cultural Affairs	Revenue (Voted)	1.05
	TOTAL		1457.06

Appendix-XIV
(Refers to paragraph 2.5. page 33)

List of defective re-appropriation orders for the year 2002-03

Sr. No.	Grant No.	Re-appn. Order No. and date	Gross amount of the Re-appn. Order (Rs.)	Authority by which order was issued	Brief reasons of rejections	Reference vide which AD/FD was informed
1.	5-Education	2/14/2000-1-Edu-7/7726 dated 31/3/2003	2,08,95,20,000	Secretary, Education(Primary) Punjab, Chandigarh.	(i) Re-appn. made to the new scheme (ii) Re-appn. order is not according to Revised Estimates (iii) Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-5/136/2002-03/411 dated 17.6.2003
2.	Do	9/21-2003-1/Edu Cell/7695 dated 31/3/2003	34,31,000	Principal Secretary, Higher Education, Punjab, Chandigarh.	Surrenders/withdrawals used without the prior permission of the Finance department.	Do
3.	Do	9/21-2003-1/ Edu. Cell/7699 dated 31/3/2003	46,00,000	-Do-	Surrenders/withdrawals used without the prior permission of the Finance department.	Do
4.	Do	7/22/2000-5E4/1005 dated 31/3/2003	66,37,25,000	Special Secretary, Secondary Education, Punjab, Chandigarh.	(i) Re-appn. made to the new scheme (ii) Re-appn. order is not according to Revised Estimates (iii) Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-5/136/2002-03/413 dated 17.6.2003
5.	Do	3/4/2002-ISS/670 dated 31/3/2003	67,10,000	Joint Secretary, Sports, Punjab, Chandigarh.	(i) Surrenders/withdrawals used without the prior permission of the Finance department. (ii) Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-5/136/2002-03/412 dated 17.6.2003
6.	Do	2/2/2002-03/YSA1/611-13 dated 25/3/2003	1,02,70,000	Joint Secretary, Sports & Youth Services, Punjab, Chandigarh.	Surrenders/withdrawals used without the prior permission of the Finance department.	Do

7.	5-Education	7/12/98-5Edu.Cell/7719 dated 31/3/2003	42,95,82,000	Principal Secretary, Higher Education, Punjab, Chandigarh	Surrenders/withdrawals used without the prior permission of the Finance department.	Appn/Bud/G-5/136/2002-03/410 dated 17.6.2003
8.	11-Health and Family Welfare	2/1/2003-04HB-VI/7974 dated 31/3/2003	18,55,64,000	Under Secretary, Health(B), Department of Health and Family Welfare, Punjab, Chandigarh	(i) Surrenders/withdrawals used without the prior permission of the Finance department. (ii) Re-appn. order is not according to Revised Estimates (iii) Re-appn. not signed by the competent authority	Appn/Bud/136/G-11/2002-03/667-670 Dated 10/7/2003
9.	Do	2/1/2002-04/HBVI/7977 dated 31/3/2003	57,41,000	Do	Re-appn. order not signed by the competent authority	Do
10.	Do	1/23/03-04/HBVI/7087 dated 31/3/2003	3,25,000	Do	(i) Re-appn. order not signed by the Competent Authority (ii) Surrenders/withdrawals used without the prior permission of the Finance department.	Do
11.	Do	7/22/01-04 HB3/1423 dated 31/3/2003	6,50,000	Principal Secretary to Government of Punjab, Medical (Education and Research Department) Chandigarh	(i) Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally. (ii) Re-appn. made against 'Nil' budget provision	Appn/Bud/136/G-11/2002-03/671-72 Dated 10/7/2003
12.	Do	7/22/2001/4 HBIII/1419-22 dated 31/3/2003	10,35,94,000	Principal Secretary to Government of Punjab, Medical (Education and Research Department) Chandigarh	Surrenders/withdrawals used without the prior permission of the Finance department.	Do
13.	12-Home Affairs and Justice	1/24/2002-1H6/697-704 dated 31/3/2003	16,50,56,000	Principal Secretary to Government of Punjab, Department of Home Affairs and Justice, Chandigarh.	(i) Re-appn. order is not according to Revised Estimates (ii) Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-12/136/2002-03/414-17 dated 17.6.2003

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14.	15-Irrigation and Power	3/12/2003-6IP3/8348 dated 31/3/2003	3,26,35,00,000	Principal Secretary to Government of Punjab, Department of Irrigation, Chandigarh.	Re-appropriation order made from Capital to Revenue	Appn/Bud/G-15/136/2002-03/381-83 dated 4/6/03
15.	18-Personnel and Administrative Reforms	12/70/2002/1-PPP-III/5472 dated 31/3/2003	68,68,000	Chief Secretary to Government of Punjab, Chandigarh	Surrenders/withdrawals used without the prior permission of the Finance department	Appn/Bud/G-18/136/2002-03/423-426 dated 18.6.03.
16.	19-Planning	1/19/2001/IP/416-420 dated 31/3/2003	81,94,66,000	Pr. Secretary to Government of Punjab, Department of Planning, Chandigarh	Total of the Re-appn. order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-19/136/2002-03/421-422 dated 17.6.2003
17.	21-Public Works	7/34/2003-6B&RII/1642 dated 31/3/2003	1,42,37,13,000	Deputy Secretary, Government of Punjab, Department of Public Health, Chandigarh	(i)Total of the Re-appn. order 'From' and 'To' sides do not tally. (ii)Re-appn. made to the new scheme	Appn/Bud/G-21/136/2002-03/463-465 dated 24.6.2003
18.	Do	5/85/2001-3ES-3/1657 dated 28.3.2003	74,35,70,000	Secretary to Government of Punjab, Department of Public Works, B&R , Chandigarh.	Re-appn. made to the new scheme	Appn/Bud/G-21/136/2002-03/466-468 dated 24.6.2003
19.	23-Rural Development and Panchayats	11/5/2002-BAC-3/9045 dated 31/3/2003	2,18,36,76,000	Special Secretary to Government of Punjab, Rural Development and Panchayats Department, Chandigarh	(i)Re-appn. made to the new scheme (ii)Re-appn. order is not according to Revised Estimates	Appn/Bud/G-23/136/2002-03/595-596 dated 30.6.2003
20.	24-Science, Technology and Environment	2/3/2002-STE(2)/Reapp/992 dated 31/3/2003	15,84,67,000	Secretary to Government of Punjab, Department of Science Technology and Environment, Chandigarh.	Surrenders/withdrawals used without the prior permission of the Finance department.	Appn/Bud/G-24/136/2002-03/374-375 dated 5.6.2003
21.	29-Transport	5/10/2003-2T(2)/3277 dated 28/3/2003	16,28,10,000	Principal Secretary to Govt. of Punjab Department of Civil Aviation, Chandigarh.	Re-appn. order is not according to Revised Estimates	Appn/Bud/G29/136/2002-03/674-678 dated 16.7.2003.
22.	30-Vigilance	3/19/02-3BE/7748 dated 27/3/2003	2,19,000	Principal Secretary to Government of Punjab, Vigilance Department, Chandigarh	Re-appn. order is not according to Revised Estimates	Appn/Bud/G30/136/2002-03/384-385 dated 5.6.2003
Total:			12,43,10,57,000			

Appendix-XV
(Refers to paragraph 2.6. page 33)

Statement showing flow of expenditure during the four quarters of 2002-03

Sr. No	Head of Account	Ist Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total	During March 2003	Percentage of expenditure in March 2003 to total expenditure of 2002-03
		(Rupees in Crore)						
1.	2075-Misc. General Services	7.95	157.51	583.50	1810.18	2559.14	1013.70	40
2.	2801-Power	0.50	0.50	0.50	750.50	752.00	750.00	100
3.	3604-Compensation & assignment to Local Bodies and Panchayati Raj Institutions	37.50	21.48	18.84	143.36	221.18	85.33	39
4.	4055-C.O. on Police	-	-	-	5.35	5.35	5.35	100
5.	4225-C.O. on Welfare of Schedule Castes/Schedule Tribes and other Backward Classes.	-	-	-	2.00	2.00	2.00	100
6.	4515-C.O. on Rural Development Programmes	-	-	-	33.10	33.10	29.27	88
7.	4705-C.O. on Command Area Development	1.99	3.02	3.02	19.39	27.42	17.22	63
8.	5055-C.O. on Road Transport	-	-	-	0.31	0.31	0.31	100
9.	5425-C.O. on Other Scientific Research	-	-	1.30	4.46	5.76	4.46	77
10.	5475-C.O. on Other General Economic Services	-	0.05	4.28	103.67	108.00	98.12	91
11.	3451-Secretariat Economic Services	1.42	19.46	19.22	155.02	195.12	90.22	46
	TOTAL	49.36	202.02	630.66	3027.34	3909.38	2095.98	

Appendix-XVI
(Refers to paragraph 2.7.2. page 34)

Provision of funds for schemes awaiting sanction

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department
	15-Irrigation and Power		
	Capital Plan CSS		
1.	4711-Capital Outlay on Flood Control Projects 01-Flood Control 103-Civil Works 05-Construction of Flood Protection and Drainage Works 08-Works Expenditure (Voted)	1000.00	Scheme under process with NABARD
	Capital Plan Share		
2.	4705-Capital Outlay on Command Area Development 800-Other expenditure 11-Construction of Field Channels of Kotla Canal branch System (Voted)	200.00	Scheme was not sanctioned by the Government.
3.	12-Construction of Field Channels of Abohar Branch System (Voted)	200.00	Scheme was not sanctioned by the Government.
4.	13-Construction of Field Channels of Sidhwan Canal System (Voted)	200.00	Scheme was not sanctioned by the Government.
5.	14-Construction of Field Channels of Eastern Canal System (Voted)	190.00	Scheme was not sanctioned by the Government.
	Capital Plan State		
6.	4705-Capital Outlay on Command Area Development 800-Other Expenditure 11-Construction of Field Channels of Kotla Canal Branch System (Voted)	200.00	Scheme was not sanctioned by the Government.
7.	12-Construction of Field Channels of Abohar Branch System (Voted)	200.00	Scheme was not sanctioned by the Government.
8.	13-Construction of Field Channels of Sidhwan Canal System (Voted)	200.00	Scheme was not sanctioned by the Government.
9.	14-Construction of Field Channels of Eastern Canal System (Voted)	190.00	Scheme was not sanctioned by the Government.
10.	4711-Capital outlay on Flood Control Projects 03-Drainage 103-Civil Works Drainage Project 05-Construction of Link Drains and Reconstruction/Remodeling of Drains (NABARD) (Voted)	694.00	Revised project not received from the NABARD

11.	09-Gaggar Project (NABARD) (Voted)	1000.00	Revised project not received from the NABARD
12.	23-Construction of 8 Nos Link Drains in South Western District (RIDF) (Voted)	500.00	Scheme not implemented, pending with NABARD
13.	24-Canalisation of Mehanganwala Choe between RD – 95000 – 178760 to save village Abadies in district Hoshiarpur (Voted)	300.00	Scheme not implemented, pending with NABARD
14.	28-Project of Construction of Flood Protection Works on river Ghaggar and its tributaries in Patiala and Fatehgarh Sahib (Voted)	1000.00	Scheme under process with NABARD
15.	29-Project for Construction of Flood Protection Works alongwith Sutlej and canalization of Rahon creek outfall. (Voted)	1000.00	Scheme not implemented by NABARD
16.	30-Project for Construction of Flood Protection Works in Beghpur and Passi Bet complex in the left side of Beas. (Voted)	130.00	Scheme not implemented by NABARD
17.	31-Project for Construction of Flood Protection Works on river Sutlej Bein and choes in district Jalandhar (NABARD) (Voted)	350.00	Scheme not implemented by NABARD
18.	32-Project for Construction of FPW u/s Dhillwan and along river Beas in district Kapurthala (NABARD) (Voted)	300.00	Scheme not implemented by NABARD
19.	33-Project for Construction of Drainage and Flood Protection Works on river Sutlej for district Ferozepur and Moga (Voted)	600.00	Scheme not implemented by NABARD
20.	34-Project for remodelling of Bura Gujjar drain System out falling Mauzan drain (NABARD) (Voted)	400.00	Scheme not implemented by NABARD
21.	35-Project for Construction of Momian drain from RDO – 40000 out falling river Ghaggar D/s Village Rasauli (NABARD) (Voted)	120.00	Scheme not implemented by NABARD
22.	36-Project for Construction of Drainage RTW and FTW of river Sutlej (NABARD) (Voted)	300.00	Scheme not implemented by NABARD
23.	37-Project estimate for Comprehensive Drainage Anti Water Logging Plan for village Shajran Teh. Fazilka. (Voted)	200.00	Scheme not implemented by NABARD
24.	38-Construction of FPW and Drainage Works on river Beas and Sutlej in Punjab (RIDF-VI) (Voted)	100.00	Scheme not implemented by NABARD
TOTAL		9574.00	

Appendix-XVII
(Refers to paragraph 2.7.2. page 34)

Persistent savings in grants/appropriations

Sr. No.	Grant/Head of Account/ Name of Scheme	Total Grant/ Amount of Savings (per cent)		
		2000-2001	2001-2002	2002-2003
	13-Industries			
	Revenue Plan – CSS	(Rupees in lakh)		
1.	2851-Village and Small Industries 102-Small Scale Industries 15-Prime Minister Rozgar Yojana (PMRY) (Voted)	150.00 32.99 (21.99)	250.00 238.72 (95.49)	250.00 244.39 (97.76)
	15-Irrigation and Power			
	Revenue Non-Plan State			
2.	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 101-Sirhind Canal System 07-Other Expenditure (including Interest) (Voted)	4429.61 4355.86 (98.34)	4429.61 4355.86 (98.34)	4429.61 4355.86 (98.34)
3.	137-Beas Project Unit-I (BSL) 01-Director and Administration (Voted)	1947.43 1802.55 (92.56)	1795.41 1644.29 (91.58)	2239.15 1989.15 (88.84)
4.	05-Machinery and Equipment (Voted)	54.40 51.33 (94.36)	54.50 53.94 (98.97)	68.39 68.39 (100)
5.	08-Works Expenditure (Voted)	208.02 145.84 (70.11)	579.60 515.29 (88.90)	692.46 692.46 (100)
6.	2711-Flood Control and Drainage 01-Flood Control 001-Direction and Administration 01-Direction and Administration (Voted)	5648.72 5628.09 (99.63)	5919.83 2518.29 (42.54)	8164.60 4515.06 (55.30)
	Revenue Plan State			
7.	2701-Major and Medium Irrigation 80-General 005-Survey and Investigation 01-Direction and Administration (Voted)	78.21 73.15 (93.53)	95.11 81.96 (86.17)	95.11 95.11 (100)
8.	02-Supervision (Voted)	40.00 36.61 (91.53)	37.00 17.04 (46.05)	37.00 37.00 (100)
	Capital – Plan – State			
9.	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation-Commercial 146-Shahpur Kandi Project 03-Execution (Voted)	404.80 267.51 (66.08)	105.27 52.66 (50.02)	105.27 28.43 (27)
10.	03-Medium Irrigation-Commercial 117-Extention of Phase II of Kandi Canal from Hoshiarpur to Balachaur (R.D. 59.5 to 73.50) 03-Execution (Voted)	359.22 359.22 (100)	417.00 159.74 (38.31)	417.00 120.02 (28.78)
11.	08-Works Expenditure (Voted)	746.35 746.35 (100)	370.00 370.00 (100)	1370.00 1370.00 (100)

12.	125-Remodelling of Channels U.B.D.C. system to meet the revised water allowance 08-Works Expenditure (Voted)	100.00 <i>100.00</i> (100)	8000.00 <i>8000.00</i> (100)	6000.00 <i>6000.00</i> (100)
13.	4711-Capital outlay on Flood Control Projects 03-Drainage 103-Civil Works Drainage Project 02-Surface Drainage system scheme for Malout Area and Acquisition of Land (Voted)	1250.00 <i>1250.00</i> (100)	60.25 <i>60.25</i> (100)	50.00 <i>50.00</i> (100)
14.	05-Construction of link drains and Reconstruction/remodelling of Drains (NABARD) (Voted)	2340.00 <i>2340.00</i> (100)	800.00 <i>800.00</i> (100)	694.00 <i>694.00</i> (100)
15.	06-Construction of Wahabuwala Drainage system (Voted)	1000.00 <i>1000.00</i> (100)	1500.00 <i>1500.00</i> (100)	300.00 <i>300.00</i> (100)
16.	09-Ghaggar Project (NABARD) (Voted)	1680.00 <i>1680.00</i> (100)	400.00 <i>400.00</i> (100)	1000.00 <i>1000.00</i> (100)
17.	11-Construction of Flood protection works on River Ravi, Beas and Sutlej (NABARD) (Voted)	3300.00 <i>3300.00</i> (100)	1094.00 <i>1094.00</i> (100)	100.00 <i>100.00</i> (100)
	21-Public Works			
	Revenue Non-Plan-State			
18.	2059-Public Works 60-Other buildings (Voted) 101-Construction 07-Other Administrative Services (Charged)	2098.25 <i>2058.87</i> (98.12) 84.00 <i>67.95</i> (80.89)	1600.00 <i>1548.58</i> (96.79) 84.00 <i>37.36</i> (44.48)	1030.00 <i>737.57</i> (71.61) 84.00 <i>30.23</i> (35.99)
19.	80-General 001-Direction and Administration 01-Direction (Voted)	13606.08 <i>13053.44</i> (95.94)	15379.00 <i>14809.84</i> (96.30)	16109.92 <i>15550.33</i> (96.53)
20.	2215-Water Supply and Sanitation 01-Water supply 001-Direction and Administration 01-Direction and Administration (Voted)	13466.48 <i>8768.77</i> (65.12)	12501.64 <i>7288.45</i> (58.30)	13798.59 <i>8065.84</i> (58.45)
	Revenue Plan (CSS)			
21.	2215-Water Supply and Sanitation 01-Water supply 102-Rural Water Supply Programmes 01-Rural Water Supply 04-Accelerated Rural Water Supply Programme (Voted)	6000.00 <i>3654.10</i> (60.90)	5250.00 <i>3642.10</i> (69.37)	10625.00 <i>8212.39</i> (77.29)
	Capital Plan State			
22.	4235-Capital outlay on Social Security and Welfare 02-Social Welfare 102-Child Welfare 02-Enforcement of Juvenile Justice Act, 1986 (Voted)	35.00 <i>35.00</i> (100)	37.09 <i>36.52</i> (98.46)	30.00 <i>30.00</i> (100)

23.	5054-Capital outlay on Roads and Bridges 03-State Highways 800-Other Expenditure 03-NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges (Voted)	12000.00 7846.60 (65.39)	15000.00 11304.28 (75.36)	12400.00 4023.17 (32.44)
24.	Capital Plan (CSS) 4059-Capital Outlay on Public Works 80-General 051-Construction 44-Creation of Infrastructure Facilities in the Border Area (Voted)	250.38 250.38 (100)	308.00 308.00 (100)	308.00 308.00 (100)
23-Rural Development and Panchayat				
25.	Revenue Plan CSS 2501-Special programmes for rural development 01-Integrated Rural Development Programme 001-Direction and Administration 03-Strengthening of DRDA's in the State (Voted)	700.50 700.50 (100)	450.00 450.00 (100)	450.00 450.00 (100)
26.	2515-Other Rural Development Programmes 800-Other Expenditure 11-National Project on demonstration of improved Chullahs in rural areas (Voted)	78.50 63.50 (80.89)	78.50 78.50 (100)	78.50 78.50 (100)
27.	14-Integrated Waste Land Development Project (Voted)	200.00 200.00 (100)	200.00 200.00 (100)	660.00 660.00 (100)
28.	Swaranjayanti Gram Swarojgar Yojna (Voted)	844.50 844.50 (100)	1200.00 1200.00 (100)	3150.00 3150.00 (100)
29.	Capital Plan – CSS 4515-Capital outlay on other Rural Development Programmes 103-Rural Development 04-Indira Awas Yojna (Voted)	1062.75 1062.75 (100)	801.00 801.00 (100)	1050.00 1050.00 (100)
30.	Capital Plan State 4515-Capital outlay on other Rural Development Programmes 103-Rural Development 03-Rural Shelter (Gramin Awas under PMGY) (Voted)	606.00 606.00 (100)	226.65 226.65 (100)	440.90 440.90 (100)
24-Science, Technology and Environment				
31.	Revenue – Plan – CSS 3425-Other Scientific Research 60-Others 800-Other expenditure 02-Kanjili Wet Land Project (Voted)	14.95 14.95 (100)	34.00 18.45 (54.26)	166.00 166.00 (100)
32.	04-Ropar Wet Land Project (Voted)	52.45 45.15 (86.08)	52.45 47.45 (90.47)	49.00 49.00 (100)

	Capital Plan Share			
33.	5425-Capital outlay on other Scientific and Environmental Research	165.00	165.00	1156.50
	208-Ecology and Environment	<i>165.00</i>	<i>165.00</i>	<i>1156.50</i>
	09-Setting up of Science city at Jalandhar Kapurthala Road (Voted)	(100)	(100)	(100)
34.	11-Energy recovery from Urban Municipal Industrial Waste	70.00	14.00	110.00
	(Voted)	<i>70.00</i>	<i>14.00</i>	<i>110.00</i>
		(100)	(100)	(100)
35.	800-Other expenditure	55.00	55.00	200.00
	11-Setting up of Science city at Jalandhar Kapurthala Road	<i>53.50</i>	<i>55.00</i>	<i>200.00</i>
	(Voted)	(97.27)	(100)	(100)

Note :

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

Appendix-XVIII
(Refers to paragraph 2.7.2. page 34)
Unusual Excess over Budget Grant

Sr. No.	Name of Grant/Head of Account	Total Grant	Excess Amount (per cent)	Contributing reasons as stated by Department/Government
		(Rupees in lakh)		
	15-Irrigation and Power			
	Capital Plan – State			
1.	4701-Capital outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 147-Low Dams in Kandi Area 08-Works Expenditure (Voted)	1015.75	107.38 (10.57)	Excess being minor and would be got regularized.
2.	03- Medium Irrigation Commercial 103-Extension and Improvement of Shah Nahar 08- Works Expenditure (Voted)	21.64	44.99 (207.90)	Due to booking of expenditure of wages under Works expenditure
3.	104- Lining of Channels Phase-II 08- Works Expenditure (Voted)	146.27	1362.62 (931.58)	Excess is due to mis-classification
4.	112- Providing Irrigation Facilities to Punjab Area under S.Y.L Project 03- Execution (Voted)	238.77	39.52 (16.55)	Reasons not furnished
5.	122-Irrigation Facilities to Himachal area below Talwara 08- Works Expenditure (Voted)	1000.00	698.88 (69.89)	Revised estimate raised to Rs 1500 lakh (Re-appropriation orders not taken into account by A.G (A&E)
	21-Public Works			Department contended that the expenditure was Rs 171.23 lakh. The excess shown was attributed to mis-classification.
	Revenue Non Plan (State)			
6.	2059- Public Works 60- Other Buildings 053- Maintenance and Repairs 19- Electrical circle (Voted)	175.00	104.08 (59.47)	
7.	80-General 105- Public Works Workshops 02-Debit to Misc. Advance (Voted)	90.00	9621.05 (10690.06)	Due to debit to stock and Misc. Advances and credit could not be affected by the Divisional Offices and adjustment not carried through A.G.(A&E)
8.	3054- Roads and Bridges 80-General 799- Suspense 01-Debit to stock (Voted)	600.00	365.23 (60.87)	-do-
9.	797-Transfers to/from Reserve Fund/ Deposit Accounts 01-Amount transferred to Subvention from Central Road Fund (Voted)	4043.00	1369.00 (33.86)	Actual expenditure of Rs 5107.49 lakh has been incurred. This scheme is 100 per cent funded by Government of India and accordingly an allocation of Rs 5412 lakh was made through FD.

Capital Plan State				
10.	4059- Capital Outlay on Public Works 80- General 051- Construction 02- Courts (Voted)	1000.00	121.92 (12.19)	Funds of Rs 117.30 lakh were released by Government of India against CSS. Expenditure has been booked collectively as the works were same. As such, there is no excess.
11.	04- Jails (Voted)	1.00	30.76 (3076)	Excess is on account of payment of court cases for which special LOC was received from FD
23-Rural Development and Panchayat				
Capital Plan State				
12.	4515-Capital Outlay on other Rural Development Programmes 103-Rural Development 09-Grants recommended by the 11 th Finance Commission for Augmentation Traditional Water Sources (Voted)	40.00	1486.35 (3715.88)	Funds were not released by FD and the expenditure of Rs 1526.35 lakh is incorrect. The reply of the department is not tenable in view of booking of expenditure under this head by A.G. (A&E)
13.	789-Special Component Plan for Scheduled Castes 01-Rural shelter (Gramin Awas) under PMGY (Voted)	3.10	1762.09 (56841.61)	Reasons not furnished by the department.
24-Science, Technology and Environment				
Capital Plan State				
14.	5425-Capital Outlay on Other Scientific and Environmental Research 208-Ecology and Environment 23-Setting up of Demonstration-Cum-Generation Project (Voted)	8.00	137.76 (1722)	Revised budget of Rs 146.00 lakh provided by Finance Department but was not taken into account by Accountant General (A&E).
Total			17251.63	

Appendix-XIX
(Refers to paragraph 2.7.2. page 34)

Persistent excess over Budget Provision

Sr. No.	Grant/Head of Account/ Name of Scheme	Total Grant/ Amount of Excess (per cent)		
		2000-2001	2001-2002	2002-2003
	15-Irrigation and Power			
	Capital Plan – State	(Rupees in lakh)		
1.	4701-Capital outlay on Major and Medium Irrigation 03-Major Irrigation Commercial 104-Linings of Channels Phase II 08-Works expenditure (Voted)	<u>100.00</u> 17.86 (17.86)	<u>51.27</u> 1444.77 (2817.96)	<u>146.27</u> 1362.62 (931.58)
	21-Public Works			
	Revenue Non-Plan State			
2.	2215-Water Supply and Sanitation 01-Water Supply 800-other Expenditure 01-Maintenance of Works (Voted)	<u>4156.78</u> 939.11 (22.59)	<u>4734.58</u> 1075.66 (22.72)	<u>4499.58</u> 4095.86 (91.02)
3.	3054-Roads and Bridges 799-Suspense 01-Debit to stock (Voted)	<u>700.00</u> 674.57 (96.37)	<u>700.00</u> 1211.30 (173.04)	<u>600.00</u> 365.23 (60.87)
	Revenue - Plan - CSS			
4.	2215-Water Supply and Sanitation 102-Rural Water Supply Programmes 01-Rural Water Supply 01-Rajiv Gandhi National Drinking Water Mission (Voted)	<u>900.00</u> 264.95 (29.44)	<u>900.00</u> 38.22 (4.24)	<u>500.00</u> 15.63 (3.13)
	Revenue - Plan – State			
5.	3054-Roads and Bridges 80-General 797-Transfer to/from Reserve Fund/Deposit Accounts 01-Amount transferred to subvention from Central Road Fund (Voted)	<u>100.00</u> 1333.00 (1333)	<u>100.00</u> 927.00 (927)	<u>4043.00</u> 1369.00 (33.86)

Appendix-XX
(Refers to paragraph 2.7.2. page 34)

Expenditure without Budget Provision

Sr. No.	Grant/Head of Account	Expenditure without Budget Provision (Rs in lakh)	Contributing reasons as stated by department.
	15-Irrigation and Power		
	Revenue Non Plan State		
1.	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 101-Sirhind Canal System 03-Execution (Voted)	43.82	Department contended that total budget provision of Rs 16729 lakh has been provided under Major Head 2701-Major & Medium Irrigation 101-Sirhind Canal 01-Direction and Administration. The reply is not tangible as the expenditure has been booked under Subheads for which no budget is provided.
2.	06-Suspense Debit to Misc. Advances (Voted)	1000.90	Department contended that budget provision of Rs 237 lakh has been provided under the Head 2701-Major and Medium Irrigation (NP) 01-Major Irrigation 01-Direction & Administration 101-Sirhind Canal system. Excess would be got regularized.
3.	08-Works Expenditure (Voted)	4584.19	Same reply as against Sr. No.1
4.	102-Upper Bari Doab Canal System 03-Execution (Voted)	3.44	Same reply as against Sr. No. 1
5.	06-Suspense Debit to Stock (Voted)	27.71	Reply of the department that budget provision of Rs 237 lakh was available under the Head 2701-Major & Medium Irrigation (NP) 01-Major Irrigation 01-Direction & Administration is not tenable as no provision was made under 102-Upper Bari Doab Canal system.
6.	08-Works Expenditure (Voted)	93.45	Same reply as against Sr. No.1
7.	103-Sutlej Valley Project 06-Suspense Debit to Stock (Voted)	161.98	Same reply as against Sr. No.5 No budget provision has been made under 103 Sutlej Valley Project
8.	06-Suspense Debit to Misc. Advances (Voted)	134.87	-do-
9.	08-Works Expenditure (Voted)	86.58	Same reply and remarks as against Sr. No.1
10.	104-Harike Project 03-Execution (Voted)	7.78	Same reply as against Sr. No. 1
11.	06-Suspense Debit to Stock (Voted)	27.51	Same reply as against Sr. No. 5 No provision was made under 104-Harike Project
12.	06-Suspense Debit to Misc. Advances (Voted)	109.23	-do-
13.	08-Works Expenditure (Voted)	198.64	Same reply as against Sr. No. 1

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14.	109-Shah Nahar Canal System 08-Works Expenditure (Voted)	5.32	-do-
15.	110-Bist Doab Canal System 08-Works Expenditure (Voted)	38.91	-do-
16.	112-Bhakra Main Line Canal System 08-Works Expenditure (Voted)	61.14	-do-
17.	118-Shah Nahar Feeder 03-Execution (Voted)	4.03	-do-
18.	06-Suspense Debit to Stock (Voted)	5.24	Same reply as against Sr. No. 5 No budget provision was made under 118-Shah Nahar Feeder
19.	08-Works Expenditure (Voted)	38.70	Same reply as against Sr. No. 1.
20.	119-Rajasthan Feeder 03-Execution (Voted)	4.73	Same reply as against Sr. No. 1
21.	06-Suspense Debit to Stock (Voted)	23.68	Same reply as against Sr. No. 1 No budget provision was made under 119-Rajasthan Feeder
22.	15-Amount paid to Rajasthan Feeder for Suspense (Voted)	32.84	-do-
23.	120-Madhapur Beas Link Project 08-Works Expenditure (Voted)	1.88	Same reply as against Sr. No. 1
24.	80-General 004-Research 06-Suspense Debit to Stock (Voted)	4.99	Same reply as against Sr. No. 5 No budget was provided under 80-General-004 Research – 06 Suspense.
25.	08-Works Expenditure (Voted)	6.35	Same reply as against Sr. No. 1
26.	2702-Minor Irrigation 01-Surface Water 102-Lift Irrigation Scheme 03-Bhimpur Schemes (Voted)	2.38	Department contended that total budget provision of Rs 10154.43 lakh is provided under the Head 2702 Minor Irrigation 01– Surface Water 102 – Lift Irrigation. Reply is not tenable as no budget is provided under Sub Heads.
27.	04-Lift Irrigation Scheme in Anandpur Sahib Block at RD-4100/L–Dholbaha Check Dam (Voted)	14.11	-do-
28.	06-Suspense Debit to Misc. Advances (Voted)	107.65	Department contended that no provision has been made under "Suspense". It is a transitory head and to be cleared side by side.
29.	105-Tadian Lift Irrigation 08-Works Expenditure (Voted)	4.85	Same reply as against Sr. No. 26.
30.	106-Khiali Chahlan Irrigation Scheme 08-Works Expenditure (Voted)	2.37	Same reply as against Sr. No. 26.

31.	2711-Flood Control and Drainage 01-Flood Control 001-Direction and Administration 03-Execution (Voted)	14.49	Department contended that total budget provision of Rs 8314.52 lakh has been made under the head 2711 – Flood control and Drainage 01-Direction & Administration. The reply is not tenable as no provision has been made under Sub Heads.
32.	103-Civil Works 08-Works Expenditure (Voted)	545.08	-do-
33.	03-Drainage 001-Direction and Administration 03-Execution (Voted)	26.54	-do-
34.	052-Machinery and Equipment 01-Special Tool and Plant (Voted)	86.90	-do-
35.	103-Civil Works 08-Works Expenditure (Voted)	2175.76	-do-
36.	799-Suspense 01-Debit to Stock (Voted)	17.49	Same reply as per Sr. No. 28.
37.	Capital Plan Share 4705 – Capital Outlay on Command Area Development 800-Other Expenditure 05-Rehabilitation/Remodelling of Irrigation Channels-Sirhind Feeder Canal System (Voted)	811.00	Expenditure is misclassified.
38.	06-Construction of Surface Drainage System Bathinda Canal Project PSTC (Voted)	811.00	-do-
39.	Capital Plan State 4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 143-Thein Dam (Ranjit Sagar Dam) 05-Machinery and Equipment (Voted)	1307.47	Reasons were not intimated by the department
40.	09-Loss written off (Voted)	735.00	-do-
41.	146-Shahpur Kandi Project 05-Machinery and Equipment (Voted)	1351.65	-do-
42.	06-Suspense Debit to Stock (Voted)	499.52	Same reply as against Sr. No. 28
43.	06-Suspense debit to Misc. Advances (Voted)	245.34	-do-
44.	147-Low Dam Kandi Area 06-Suspense Debit to Stock (Voted)	11.81	-do-
45.	06-Suspense Debit to Misc. Advances (Voted)	172.12	-do-

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46.	03-Medium Irrigation Commercial 103-Extension and Improvement of Shah Nehar 06-Suspense (Voted)	9.09	-do-
47.	06-Suspense Debit to Misc. Advances (Voted)	46.46	-do-
48.	104-Linings of Channels Phase II 06-Suspense Debit to Stock (Voted)	46.25	-do-
49.	06-Suspense Debit to Misc. Advances (Voted)	841.55	-do-
50.	105-Construction of New Distributaries Minor 01-New Distributaries Minor (Voted)	510.86	There was a provision of Rs 296.27 lakh in the revised budget. Re-appropriation orders not taken into account by A.G. (A&E)
51.	08-Works Expenditure (Voted)	26.71	-do-
52.	106-Modernisation of existing Canals providing Gates and Gearings 08-Works Expenditure (Voted)	3865.80	Reasons were not intimated by the department.
53.	109-Raising Lining of Bhakra Main Canal for providing free board 08-Works Expenditure (Voted)	24.04	Revised budget of Rs 32.00 lakh provided. Re-appropriation orders not taken into account by the A.G. (A&E)
54.	4702-Capital Outlay on Minor Irrigation 800-Other Expenditure 03-Renovation/Replacement of existing tube wells (Voted)	4.02	Reasons were not intimated by the department.
55.	10-Integrated Utilisation of Water Resources Supervision (Voted)	149.97	Revised budget of Rs 145.85 lakh has been provided in 3/2003. Re-appropriation order not taken into account by A.G. (A&E)
56.	10-Integrated Utilisation of Water Resources Execution (Voted)	120.51	Revised budget of Rs 123.78 lakh has been provided (Re-appropriation orders not taken into account by A.G. (A&E)
57.	4705-Capital Outlay on Command Area Development 800-Other expenditure 08-Works Expenditure (Voted)	20.26	The expenditure is misclassified.
58.	4711-Capital Outlay on Flood Control Projects 01-Flood Control 103-Civil works 08-Works Expenditure (Voted)	367.85	No budget provisions have been made by Government/Finance Department. Expenditure is misclassified.

59.	799- Suspense 01- Debit to Stock (Voted) (Voted)	350.72	Same reply as against Sr. No. 28.
60.	02 Debit to Misc. Advances (Voted)	31.18	-do-
61.	03- Drainage 103-Civil Works Drainage Projects 08-Works Expenditure (Voted)	2150.53	No budget provision has been provided by Government/Finance Department. The expenditure is misclassified.
62.	12-Extension Drain and link Drains in the South West Districts (NABARD RIDF-V) (Voted)	874.11	-do-
63.	799-Suspense 01-Debit to Stock (Voted)	844.65	Same reply as against Sr. No. 28
64.	02-Debit to Misc. Advances (Voted)	329.18	-do-
65.	6801-Loans for Power Projects 205-Transmission & Distribution 01-Transmission and Distribution Schemes 14-Other Loans for Transmission Distribution Schemes (including special component) (Voted)	4160.00	Reasons not furnished
66.	6801-Loans for Power Project 800-Other loans to Electricity Boards. 01-Other Loans (Voted)	2085.75	Sanction of loan was accorded by Government on 21.2.03 and payment made to PSEB vide cheque dated 21.3.2003 No budget provision was made.
	21-Public Works		
	Revenue – Non Plan – State		
67.	2059-Public works 60-Other buildings 052-Machinery and equipment 02-Repairs and carriage (Voted)	2.27	Expenditure was met from revised budget Rs 4.80 lakh (Re-appropriation orders not taken into account by A.G. (A&E))
68.	053-Maintenance and Repairs 03-Jails (Voted)	129.55	Misclassification at divisional level due to debit of wages of work charged staff.
69.	04-Civil works (Voted)	580.81	-do-
70.	05-Other Administrative Services (Voted) (Charged)	647.95 10.13	-do-
71.	06-Technical Education (Voted)	90.49	-do-
72.	07-General Education (Voted)	243.64	-do-
73.	09-Agriculture (Voted)	10.60	-do-
74.	10-Animal Husbandry (Voted)	57.73	-do-

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75.	11-Industrial Training (Voted)	66.39	-do-
76.	12-Rehabilitation (Voted)	6.60	-do-
77.	13-Other Departments (Voted)	232.23	-do-
78.	14-Civil Aviation (Voted)	6.28	-do-
79.	16-Medical (Voted)	791.74	-do-
80.	17-Industries (Voted)	69.68	-do-
81.	20-Fisheries (Voted)	5.95	-do-
82.	101-Construction 03-Civil Works (Voted)	44.20	Department contended that budget of Rs 1030 lakh was available under Minor head 101-Construction and these are sub heads subordinate to minor head. No budget provisions were available under sub head 03, 04 and 06.
83.	04-Administration of Justice (Voted)	4.44	-do-
84.	06-Stationery and Printing (Voted)	1.96	-do-
85.	2059-Public Works 80-General 001-Direction and Administration 02-Supervision (Voted)	768.03	Department contended that budget provision was available under Minor head 001 Direction and Administration and expenditure was met out of the minor head. No budget was available under sub head 02, 03, 04, 05 and 06.
86.	03-Execution (Voted) (Charged)	13741.82 3.85	-do-
87.	04-Land Acquisition (Voted)	18.88	-do-
88.	05-Research and Laboratory (Voted)	16.70	-do-
89.	06-Architecture (Voted)	331.05	-do-
90.	799-Suspense 01-Debit to Stock (Voted)	6564.45	Credit to clear the suspense had not been effected by the Divisional offices with the advice of A.G. (A&E) Punjab.
91.	2515-Other Rural Development Programmes 799-Suspense 01-Debit to Stock (Voted)	172.78	-do-
92.	02-Debit to Misc. Advances (Voted)	804.03	-do-
93.	3054-Roads and Bridges 04-District and Other Roads 800-Other Expenditure 01-Other Expenditure (Voted)	70.37	The department contended that budget was revised to Rs 950 lakh. (Re-appropriation orders not taken into account by A.G. (A&E) Punjab.

94.	02-District Roads (Voted) (Charged)	31.60 1.45	-do-
95.	03-Rural Roads (Voted)	64.04	-do-
96.	80-General 799-Suspense 02-Debit to Misc. Advances (Voted)	694.24	Credit to clear suspense had not been effected by the Divisional offices with the advice of A.G. (A&E) Punjab.
97.	Revenue – Plan – State	3785.73	No budget provision has been made and the expenditure shown is a misclassification.
	3054-Roads and Bridges 80-General 800-Other expenditure 01-Other expenditure (Voted)		
98.	Capital – Non Plan – State	44.11	No such scheme exists on non Plan side and expenditure booked is due to wrong classification. However, budget was available on Plan side on this scheme.
	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road works 02-Improvement/Widening of existing district roads and state highways (Voted)		
99.	Capital – Non Plan – Share	80.89	The scheme is funded by PUDA.
	4059-Capital Outlay on Public Works 80-General 051-Construction 03-Divisional offices and District Tehsil Complex for five new Districts (Voted)		
100.	05-State Guest House/Other Rest Houses (Voted)	27.67	Revised budget provision of Rs 25 lakh was available. (Re-appropriation orders not taken into account by A.G. (A&E))
101.	08-Civil Works (Voted)	2.28	Misclassification
102.	11-Upkeep of buildings (Voted)	6.58	-do-
103.	Capital – Plan – State	89.59	Revised budget provision of Rs 120 lakh was available. (Re-appropriation orders not taken into account by A.G. (A&E))
	4202-Capital Outlay on education, sports, art and culture 01-General education 203-University and Higher education 01-University and Higher Education (Voted)		
104.	03-Improvement of existing colleges (Voted)	5.22	-do-
105.	02-Technical Education 105-Engineering/technical college and institutes 02-Development of special trade institute (Voted)	10.40	Special funds were released by Finance Department to clear old liabilities as per direction of High Court.

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106.	4250-Capital Outlay on other social services 201-Labour 02-Opening of new I.T.Is in Rural unrepresented areas (Voted)	5.10	-do-
107.	08-Other schemes each costing Rs 50 lakh and less (Voted)	0.90	-do-
108.	5054-Capital Outlay on Roads and Bridges 03-State Highways 101-Bridges 01-Permanent Bridges (Voted)	3538.66	Scheme is being carried out against NABARD. Funds, under which original budget provision of Rs 10300 lakh was available.
109.	337-Road Works 01-Road Works (Voted)	18.59	-do-
110.	02-Improvement/Widening of existing District Roads and State Highways (Voted)	1822.33	-do-
111.	800-Other Expenditure 01-Other Expenditure (Voted)	170.14	No such sub head is in operation on PLAN side. Expenditure is misclassified.
112.	04-HUDCO Assisted Project (Voted)	897.92	This is a loan scheme and funds are arranged from HUDCO directly by the Punjab Roads and Bridges Development Board against which this expenditure is being booked.
113.	05-Rural Roads (PMGY) (Voted)	503.48	The PMGY is a 100 per cent centrally sponsored scheme and funds are directly issued to Punjab Roads and Bridges Development Board, Chandigarh by the Government of India, who further distributed the funds to the Divisional offices. However, the reasons for expenditure booked through treasury were not furnished.
	Voted	69790.02	
	Charged	15.43	
	Grand total	69805.45	

Appendix-XXI
(Refers to paragraph 3.1.5 page 41)
Statement showing Area of Crops, their Targets and Achievements during 1998-2003

Sr. No.	Name of Crop	1998-99		1999-2000		2000-01		2001-02		2002-03	
		T	A	T	A	T	A	T	A	T	A
1.	Rice	2350	2519	2350	2604	2350	2611	2400	2487	2380	2530
2.	Wheat	3300	3338	3300	3388	3300	3408	3300	3420	3250	3404
	Total	5650	5857	5650	5992	5650	6019	5700	5907	5630	5934
	Other Crops :										
1.	Kharif Pulses	67	21	70	13	70	18	70	17	51	27
2.	Rabi Pulses	10	8	12	7	12	10	12	10	20	10
3.	Barley	55	31	55	30	55	32	50	23	45	23
4.	Gram	22	13	18	6	18	8	18	7	20	8
5.	Kharif Oil Seeds	30	18	30	20	32	23	32	25	36	23
6.	Rabi Oil Seeds	115	73	120	56	125	53	125	50	75	64
7.	Sunflower	130	67	130	28	130	10	50	7	25	15
8.	Cotton (Bales)	700	562	500	476	600	474	600	607	625	449
	Total	1129	793	935	636	1042	628	957	746	897	619

Appendix-XXII

(Refers to paragraph 3.1.7. page 42)

**Centrally sponsored schemes to be discontinued
after finalisation of work Plans**

1. Assistance to Co-op. Weaker Section.
2. Assistance to Women Co-operatives.
3. Non-overdue Cover Scheme.
4. Agri. Credit Stabilisation Fund.
5. Special Scheme for SC/ST.
6. Integrated Cereal Development Programmes in Rice Based Cropping System Areas.
7. Integrated Cereal Development Programmes in Wheat Based Cropping System Areas.
8. Integrated Cereal Development Programmes in Coarse Cereals Based Cropping System Areas.
9. Special Jute Development Programme.
10. Sustainable Development of Sugarcane Based Cropping System Areas.
11. Balanced & Integrated Use of Fertilizer.
12. Promotion of Agricultural Mechanisation among Small Farmers.
13. Integrated Development of Tropical Arid and Temperate Zone Fruits.
14. Production and Supply of Vegetables Seeds.
15. Development of Commercial Floriculture.
16. Development of Medicinal and Aromatic Plants.
17. Development of Roots and Tuber Crops.
18. Development of Cocoa and Cashew.
19. Integrated Programme for Development of Spices.
20. Development of Mushroom.
21. Use of Plastics in Agriculture.
22. Bee Keeping.
23. National Watershed Development Project for Rainfed Areas.
24. Scheme for Foundation and Certified Seed Production of Vegetables Crops.
25. Soil Conservation in Catchments of River Valley Projects and Flood Prone Rivers.
26. Reclamation and Development of Alkali Soils.
27. State Land Use Boards.

Appendix-XXIII
(Refers to paragrpah 3.1.23 page 47)

Details of amounts deposited with Public Works Department

Sr. No.	Name of CAO and work	Estimated cost and source of funds	Name of the executing agency and funds received/funds spent	Period of deposit	Status and remarks.
1.	CAO, Jalandhar STL Noormahal and at Phillaur (Punjab Rural Development Board)	Rs 30.04 lakh (Civil work)	Xen, provincial Division Public Works Division (B&R), Jalandhar <u>Rs 29.69 lakh</u> Rs 24.23 lakh.	January 1997 to April 2002	The Treasury Officer was not allowing drawal of balance funds due to financial crisis. (Phillaur Lab. Running in a rented building)
2.	CAO, Sangrur STL Barnala-Court complex	Rs 14 lakh (Civil work) (District Planning Board)	Xen, provincial Division, B&R, PWD, Sangrur <u>Rs 13.46 lakh</u> Rs 0.75 lakh	December 1998 and March 1999	Incomplete but working in a rented building. On 16 March 1999, when work was in progress the advocates of Court complex got the work stayed. The case was dismissed later on (October 2002) and the executing agency's request (October 2002) for alternative site was awaiting decision with the Department.
3.	CAO, Ludhiana, STL Bullapur (Khanna)	Rs 20.74 lakh (District Planning Dev. Board)	XEN, Provincial Division (B&R), Ludhiana <u>Rs 15.50 lakh</u> Rs 15.50 lakh	March 1998 to February 1999	Incomplete but functioning in a rented building. Rs 6 lakh demanded for completion of Lab have not been provided by Distt. Planning Board.
4	CAO, Kapurthala STL Kapurthala	Rs 18.90 lakh (District Planning Board)	Xen, R&B Division, PWD, B&R, Kapurthala <u>Rs 21.80 lakh</u> Rs 7.23 lakh	September 1994 and March 1998	Incomplete. Treasury stopped payments and hence the contractor stopped work.
	Total	Rs 83.68 lakh	<u>Rs 80.45 lakh</u> Rs 47.71 lakh		

Appendix-XXIV
(Refers to Paragraph 3.3.22. page 65)

Details of irregular expenditure incurred by the Divisions pertaining to the project "Remodelling of UBDC System"

Sr. No.	Name of the Division	Name of Work (Item)	Provision in the project estimate	Quantity/ value of work actually executed	Excess quantity/ amount	Amount of irregular expenditure (Rupees in lakh)	Reasons for irregular expenditure
1.	Canal Lining Arrear Division, Tarn Taran at Amritsar	(i) Remodelling of Lahore Branch to meet the Revised Water Allowance (Post RSD) (Earth work)	1082478 cum	1147731 cum	65253 cum	34.39	Excess over estimated quantity though 22 per cent work was still to be executed
		(ii) Renovation & construction of boundary wall of Canal Rest House, Chheharata (Brick Lining)	Rs 4.30 lakh	Rs 9.98 lakh	Rs 5.68 lakh	5.68	132 per cent excess over the estimate
2.	Jandiala Division UBDC, Amritsar	(i) Remodelling of Patti distributary RD 0-129200 (Brick Lining)	40319 sq. mt.	146776 sq. mt.	106457 sq. mt.	207.59	264 per cent excess over estimate
		(ii) Remodelling of X-regulator at RD 24950 of Khemkaran distributary (Remodelling)	--	Rs 86.30 lakh	Rs 86.30 lakh	86.30	No provision in the estimate
3.	Canal Lining Division No. 2, Bathinda, Dilawalpur at Amritsar	(i) Remodelling, renovation and construction of boundary wall of Rest House Khawaspur	Rs 11.62 lakh	Rs 16.89 lakh	Rs 5.27 lakh	5.27	45 per cent excess over estimate
		(ii) Remodelling of V.R. bridges of Sabraon Branch RD 141764 and 125050	Rs 58 lakh	Rs 78.97 lakh	Rs 20.97 lakh	20.97	36 per cent excess over estimate
4.	Majitha Division, UBDC, Amritsar	Strengthening of left bank of Kasur Branch Lower RD 195760	--	Rs 1.15 lakh	Rs 1.15 lakh	1.15	No provision in the estimate
5.	Canal Lining Division, Ferozepur	(i) Remodelling of Main Branch Lower (Brick Lining)	--	63820 sq. mt.	63820 sq. mt.	123.17	No provision in the estimate
		(ii) Remodelling of Jamarai distributary (Brick Lining)	21355 sq. mt.	47261 sq. mt.	25906 sq. mt.	50.00	121 per cent excess over estimate
6.	Madhopur Division UBDC, Gurdaspur	Construction of Cattle Ghats	--	Rs 11.88 lakh	Rs 11.88 lakh	11.88	No provision in the estimate
7.	Gurdaspur Division, UBDC, Gurdaspur	Protection of left side and right side bank of Kasur Branch Lower RD 42850	--	Rs 4.11 lakh	Rs 4.11 lakh	4.11	No provision in the estimate

8.	Canal Lining Division, Bathinda I, Tibri (Gurdaspur)	(i) Remodelling & repair of silt ejector RD 72720, X-regulator RD 72720 & additional head regulator of escape on Main Line UBDC	--	--	--	13.06	Against unsanctioned estimate
		(ii) Replacement, repairing and remodelling of mechanical and civil works of silt ejector at RD 134000 of Main Line UBDC	--	--	--	59.46	Against unsanctioned estimate
		(iii) Remodelling of Jaspal minor RD-0-14950	--	--	--	1.58	Against unsanctioned estimate
		(iv) Renovation of Rest House, Tibri	--	--	--	2.19	Against unsanctioned estimate
						Grand Total	626.80

Appendix – XXV
Glossary of Abbreviations

ADOs	Agriculture Development Officers
AIBP	Accelerated Irrigation Benefit Programme
B&R	Buildings and Roads
BDPOs	Block Development and Panchayat Officers
BPEO	Block Primary Education Officer
CAO	Chief Agricultural Officer
CBRWs	Community Based Rehabilitation Workers
CDS	Community Development Scheme
CE	Chief Engineer
CFF	Cattle Fair Fund
CLA	Central Loan Assistance
CM	Chief Minister
CPO	Chief Purchase Officer
CSSs	Centrally Sponsored Schemes
DACs	Deposits-at-call
DAVP	Directorate of Advertisement and Visual Publicity
DCs	Deputy Commissioners
DDA	Delhi Development Authority
DDOs	Drawing and Disbursing Officers
DDPO	District Development and Panchayat Officer
DE	Divisional Engineer
DGP	Director General of Police
DIG	Deputy Inspector General
DIPR	Department of Information and Public Relations
DPDB	District Planning & Development Board
DRCS	District Red Cross Society
DSSOs	District Social Security Officers
EAS	Employment Assurance Scheme
EC bags	Empty Cement bags
EFC	Eleventh Finance Commission

ESI	Employees State Insurance
ESIC	Employees State Insurance Corporation
FA&CAO	Financial Advisor and Chief Accounts Officer
FCI	Food Corporation of India
FD	Fiscal Deficit
FRBMA	Fiscal Responsibility and Budget Management Act
GOI	Government of India
GSDP	Gross State Domestic Product
HP	Himachal Pradesh
HPCL	Hindustan Petroleum Corporation Limited
IB	Irrigation Branch
ITLs	Insecticides Testing Laboratories
JD	Joint Director
JRY	Jawahar Rozgar Yojana
KAD	Kandi Area Development
Kgs	Kilograms
KH	Knee Hopper
Kms.	Kilometres
LOC	Letter of Credit
MHC	Mukerian Hydel Channel
MMWP	Macro Management Work Plan
MO	Medical Officer
MORT&H	Ministry of Road Transport and Highways
MOU	Memorandum of Understanding
MOWR	Ministry of Water Resources
MPLAD	Member Parliament Local Area Development Scheme
MRWs	Multipurpose Rehabilitation Workers
MT	Metric Tonne
MTFRP	Medium Term Fiscal Reforms Programme
NBCC	National Building Construction Corporation
NHFDC	National Handicap Finance and Development Corporation
NITs	Notice Inviting Tenders

NPDP	National Pulses Development Project
NPRPD	National Programme for Rehabilitation of Persons with Disabilities
NSSO	National Sample Survey Organisation
OPP	Oil Seeds Production Programme
PA	Project Allowance
PAGREXCO	Punjab Agri Export Corporation Ltd.
PAIC	Punjab Agro Industries Corporation
PAU	Punjab Agricultural University
PD	Primary Deficit
PEDF	Punjab Education Development Fund
PFC	Punjab Financial Corporation
PHC	Primary Health Centre
PIDB	Punjab Infrastructure Development Board
PIDF	Punjab Infrastructure Development Fund
PIF	Punjab Infrastructure Fund
PLA	Personal Ledger Account
PLDRC	Punjab Land Development and Reclamation Corporation
PSEB	Punjab State Electricity Board
PSIEC	Punjab State Industries and Export Corporation
PSTC	Punjab State Tubewell Corporation
PUDA	Punjab Urban Planning and Development Authority
PUNSEED	Punjab State Seeds Corporation Ltd.
PWD	Public Works Department
RBI	Reserve Bank of India
RC	Resident Commissioner
RD	Revenue Deficit
RDF	Rural Development Fund
RE	Revenue Expenditure
RPAO	Regional Pay and Accounts Officer
RSDP	Ranjit Sagar Dam Project
RSL	Reserve Stock Limit
RSO	Range Section Officer

SCA	State Chanelising Agency
SCC	State Co-ordination Committee
SDM	Sub Divisional Magistrate
SE	Superintending Engineer
SEC	State Executive Committee
SKDP	Shahpur Kandi Dam Project
SMO	Senior Medical Officer
SNB	Shah Nehar Barrage
SPOs	Special Police Officers
SS	Small Savings
SSP	Senior Superintendent of Police
STLs	Soil Testing Laboratories
T&P	Tools and Plant
TE	Total Expenditure
TOs	Treasury Officers
UBDC	Upper Bari Doab Canal
UCs	Utilisation Certificates
UF	Untied Funds
UIDF	Urban Infrastructure Development Fund
VR	Village Road
WMA	Ways and Means Advances
XEN	Executive Engineer