

# **Appendices**



**Appendix 2.1***(Referred to in Paragraph 2.3.3(i))***Statement showing number of irregular registrations  
of construction workers***(Amount in ₹)*

Sr. No.	Name of the scheme	Total No. of Beneficiaries		Documents checked		Improper Documents attached		Irregular disbursement of Amount	
		Mohali	Patiala	Mohali	Patiala	Mohali	Patiala	Mohali	Patiala
1.	Balari	13	26	10	10	5	4	2,55,000	2,04,000
2.	Shagun	84	97	10	10	8	9	2,48,000	2,79,000
3.	Ex-gratia	61	228	19	15	16	15	33,00,000	39,00,000
4.	Mentally retarded	32	68	10	10	7	4	1,40,000	80,000
5.	Occupational Disease	4	5	4	5	2	5	44,608	3,44,021
6.	Stipend	4,164	13,632	15	17	12	17	1,37,000	1,27,000
7.	Maternity	5	33	5	10	0	7	0	35,000
<b>Total</b>		<b>4,363</b>	<b>14,089</b>	<b>73</b>	<b>77</b>	<b>50</b>	<b>61</b>	<b>41,24,608</b>	<b>49,69,021</b>

*Source: Departmental data*

## Appendix 2.2

(Referred to in Paragraph 2.4.1)

## Statement showing delay in assessment of Cess cases

(Amount in ₹)

Sr. No.	Name of Establishment/Work	Date of Completion of work	Due date of assessment of Cess (7months from date of completion of work )	Actual Date of assessment	Short deposit of Cess pointed out during current assessment	Date of deposit of Cess after assessment order	Delay (in days)	Rate of interest (%)	Loss of interest
1.	Jubilee Square, Aero City, Block -E, Mohali	31-12-2020	31-07-2021	20-05-2021	1,55,906	02-06-2021	-	-	-
2.	Omaxe Green, Jharamari, Derabassi	31-03-2019	31-10-2019	18-06-2021	3,34,754	29-06-2021	607	5.4	30,062
3.	SDB Infrastructure Pvt. Ltd., Sector 115, Kharar	31-12-2020	31-07-2021	26-07-2021	38,23,140	17-08-2021	-	-	-
4.	Spirit Globle Park, Zirakpur	27-03-2015	26-10-2015	28-07-2021	5,82,065	05-08-2021	2110	5.4	1,81,700
5.	Shaurya Suites and Inn. LLP, Ropar	30-09-2013	30-04-2014	27-08-2021	6,50,861	03-09-2021	2683	5.4	2,58,351
6.	Malwa Project Private Ltd., Escon Arena, Zirakpur	31-03-2019	31-10-2019	27-09-2021	13,37,901	28-09-2021	698	5.4	1,38,159
7.	KLV Builders and Promoters, Signature Tower, Sector 66, SAS Nagar	30-09-2017	30-04-2018	10-11-2021	33,00,057	06-12-2021	1316	5.4	6,42,508
8.	Globus Projects Pvt. Ltd., Bestech Square, Sector 66, SAS Nagar	31-03-2016	31-10-2016	30-09-2021	1,49,000	21-10-2021	1816	5.4	40,032
9.	Singla Builders and Promoters Ltd., SBP Homes, Village Chhajju Majra, Mohali	31-03-2021	31-10-2021	07-01-2022	23,26,384	29-03-2022	149	5.4	51,282
10.	Janta Land Promoters Pvt. Ltd., Sector 82, SAS Nagar	31-03-2011	31-10-2011	28-10-2021	25,00,000	22-11-2021	3675	5.4	13,59,247
11.	M/S Avenue Supermarts Limited, Peermuchhalla, Zirakpur	30-11-2018	30-06-2019	08-10-2021	18,96,775	13-10-2021	836	5.4	2,34,597
12.	PVR Ltd., Cinema in Cosmo Plaza, Zirakpur	15-03-2020	14-10-2020	08-06-2022	3,37,443	09-06-2022	603	5.4	30,104
13.	Barnala Developers Green Lotus Avenue, Zirakpur	31-03-2021	31-10-2021	14-07-2022	20,25,766	18-07-2022	260	5.4	77,923
14.	M/S Neelam Hospital, Village Fatehpur Garhi/ Jhansla, Rajpura, Patiala	31-03-2018	31-10-2018	31-07-2019	9,98,886	14-08-2019	287	5.4	42,413
<b>Total</b>					<b>2,04,18,938</b>				<b>30,86,378</b>

Source: Departmental data

### Appendix 2.3

(Referred to in Paragraph 2.4.3)

#### Statement showing non-deposit of labour cess by Urban Local Bodies

(₹ in lakh)

Sr. No.	Name of Urban Local Body	Year	Cess Collected	Cess Deposited	Balance
1.	Municipal Council, Lalru	2019-20	10.10	0	10.10
2.	Municipal Council, Lalru	2020-21	9.66	0	9.66
3.	Municipal Council, Lalru	2021-22	26.41	0	26.41
4.	Municipal Council, Chamkaur Sahib	2020-21	0.80	0	0.80
5.	Municipal Council, Chamkaur Sahib	2021-22	0.50	0	0.50
6.	Municipal Council, Patran	2019-20	12.76	0	12.76
7.	Municipal Council, Patran	2020-21	10.41	0	10.41
8.	Municipal Council, Patran	2021-22	12.20	0	12.20
9.	Nagar Panchayat Ghaggar, Patiala	2019-20	0.99	0	0.99
10.	Nagar Panchayat Ghaggar, Patiala	2020-21	1.63	0	1.63
11.	Nagar Panchayat Ghaggar, Patiala	2021-22	2.05	0	2.05
12.	Municipal Council, Kharar	2019-20	414.87	154.87	260.00
13.	Municipal Council, Kharar	2020-21	565.59	65.59	500.00
14.	Municipal Council, Kharar	2021-22	745.61	65.61	680.00
<b>Total</b>			<b>1,813.58</b>	<b>286.07</b>	<b>1,527.51</b>

Source: Departmental data

**Appendix 2.4**

(Referred to in Paragraph 2.5.1(ii))

**Avoidable expenditure due to non-availing benefits under GoI Scheme**

(Amount in ₹)

Year	Total No. of live registered workers	Insurance premium per person per annum as per Model Scheme	Insurance payable under Model scheme of GoI Exp.	Ex-Gratia Amount disbursed	Available benefit lost
2019-20	1,47,369	171	2,52,00,099	8,84,00,000	6,31,99,901
2020-21	1,90,868	171	3,26,38,428	9,17,30,000	5,90,91,572
2021-22	4,98,014	171	8,51,60,394	11,90,70,000	3,39,09,606
<b>Total</b>			<b>14,29,98,921</b>	<b>29,92,00,000</b>	<b>15,62,01,079</b>

Source: Departmental data

### Appendix 2.5

(Referred to in Paragraph 2.6.1(i) and (ii))

#### Statement showing Irregular disbursement of Interim Relief (IR) from cess fund

(A) Payment of Interim relief of 1<sup>st</sup> and 2<sup>nd</sup> Instalment in the month of March and April 2020 to beneficiaries that had completed the age of 60 years before the date of payment.

(Amount in ₹)

Month of payment	No of beneficiary to whom payment made	Amount paid @ ₹ 3,000 per beneficiary.	No. of beneficiaries whose registration ceased due to the completion of age of 60 years	Amount paid @ ₹ 3,000
March-20	2,86,353	85,90,59,000	819	24,57,000
April-20	2,86,353	85,90,59,000	819	24,57,000
<b>Total</b>	<b>5,72,706</b>	<b>171,81,18,000</b>		<b>49,14,000</b>

(B) Payment of Interim relief of 1<sup>st</sup> and 2<sup>nd</sup> Instalment in the month of March and April 2020 to beneficiaries who had not submitted certificates showing their engagement in any building or other construction work for not less than ninety days during the preceding twelve months.

(Amount in ₹)

Month of payment	No of beneficiary to whom payment made	Amount paid @ ₹ 3,000 per beneficiary.	No of Beneficiaries not eligible for IR	Amount paid @ ₹ 3,000
March-20	2,86,353	85,90,59,000	286353-(47194+819)*=2,38,340	71,50,20,000
April-20	2,86,353	85,90,59,000	286353-(47194+819)*=2,38,340	71,50,20,000
<b>Total</b>	<b>5,72,706</b>	<b>171,81,18,000</b>	<b>4,76,680</b>	<b>143,00,40,000</b>

Source: Departmental data

\*47,194 eligible beneficiaries and 819 beneficiaries who had completed the age of 60 years before payments.

**Appendix-2.6**

(Referred to in paragraph 2.7.3)

**Statement showing shortage of staff vis-a-vis men-in-position**

Sr. No.	Name of post	Sanctioned Strength	Actual Men-in-Position			Shortfall
			Regular	Deputation Basis	Outsourcing	
1.	Advisor /OSD	1	-	-	-	1
2.	Deputy Secretary (Welfare)	1	-	-	-	1
3.	Administrative Officer	1	-	-	-	1
4.	Account Officer	1	-	-	-	1
5.	Law Officer	1	-	-	1	-
6.	Superintendent	1	-	-	1	-
7.	Computer programmer	1	-	-	1	-
8.	Jr. Auditor	1	-	-	-	1
9.	Accounts Assistant	4	-	-	3	1
10.	Data Entry Operators	2	-	-	1	1
11.	Assistants	4	-	-	0	4
12.	Assistant Computer operator	91	-	-	84	7
13.	Stenographer	1	-	-	1	-
14.	Steno Typist	1	-	-	1	-
15.	Electrician Cum Lift Operator	1	-	-	-	1
16.	Security Guard	6	-	-	5	1
17.	Drivers	28	-	-	28	-
18.	Peon	33	-	-	33	-
19.	Sweeper	3	-	-	3	-
20.	Mali	4	-	-	1	3
21.	Caretaker	0	-	-	0	-
<b>Total</b>		<b>186</b>			<b>163</b>	<b>23</b>

Source: Departmental data



### Appendix 3.1

(Referred to in paragraph 3.1)

#### List of selected sports infrastructure projects

Sr. No.	Name of the Project	District
<b>State Projects</b>		
1.	Construction of Sports Stadium at Kot Bhai	Sri Muktsar Sahib
2.	Construction of Sports Complex (Phase I) at Rajpura	Patiala
3.	Construction of Sports Stadium at Village Chando Gobindgarh	SAS Nagar
4.	Construction of Sports Stadium at Village Bhathe Ke Bhaini, Patti	Tarn Taran
5.	Construction of Sports Stadium at Government College, Tanda Urmar	Hoshiarpur
6.	Construction of Football Stadium at Mahilpur	Hoshiarpur
7.	Construction of Sports Stadium at Village Harpura Dhandoi	Gurdaspur
8.	Construction of new 10 metre Shooting Range	SAS Nagar
9.	Providing and laying of 400 metre Six Lane Synthetic Athletic Track (Sandwich type) and allied Civil Works at Sri Guru Ram Das Stadium, Guru Har Sahai	Ferozepur
10.	Repair and renovation of Guru Gobind Singh Stadium	Sri Muktsar Sahib
11.	Setting up of Sports University	Patiala
<b>Centrally Sponsored Projects - Khelo India Scheme</b>		
12.	Construction of Multipurpose Indoor Hall at War Heroes Stadium	Sangrur
13.	Construction of Multipurpose Indoor Hall at Smt. Lajwanti Sports Complex	Hoshiarpur
14.	Construction of Multipurpose Indoor Hall and allied works at Village Bhangal Kalan	Nawanshahr
15.	Laying of Synthetic Athletic Track at Guru Nanak Dev Stadium	Amritsar

Source: Departmental information

## Appendix 3.2

(Referred to in paragraph 3.3.1(i))

## Details of delayed completion and non-functional sports infrastructure projects

Sr. No.	Name of project	Executing agency	Date of allotment	Allotted cost (₹ in crore)	Stipulated month of completion	Release of funds to the executing agency	Actual date of completion	Expenditure incurred (₹ in crore)	Delay in completion over stipulated date (months)	Date of handing over	Reasons for delay in completion	Whether functional	If not, the reasons thereof
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1.	Sports complex Phase-1, Rajpura, Patiala	PSSC	September 2021	1.74	April 2022	Rs 0.39 crore (October 2021); Rs 0.39 crore (February 2022); and ₹ 0.83 crore (October 2022)	September 2022	1.61	5	November 2022	Release of 50 per cent funds in the month of October 2022	No	Due to non-shifting of electric poles and transformers which were installed within the boundary wall of the sports complex even prior to commencement of work
2.	Sports Stadium at village Kot Bhai, Sri Muktsar Sahib	PMB	May 2019	1.44	November 2019	₹ 0.50 crore (November 2020); ₹ 0.80 crore (March 2021); and ₹ 0.14 crore (November 2022)	August 2021	1.44	21	September 2022	Delay in release of funds and change in scope of work after allotment.	No	Not functional due to non-removal of defects in construction
3.	Shooting Range, SAS Nagar	P.W.D. (B&R), SAS Nagar (Mohali)	May 2019	8.18	May 2020	₹ 1.78 crore (September 2019); ₹ 0.84 crore (March 2020); ₹ 0.79 crore (July 2020); ₹ 1.20 crore (January 2021); ₹ 2.37 crore (March 2021); and ₹ 0.75 crore (September 2021)	July 2022	7.73	25	July 2022	Due to late release of funds and non-removal of defects in construction.	No	Due to non-procurement and installation of electronic shooting targets
4.	Sports Stadium at Chando Gobindgarh, SAS Nagar	PSSC	September 2021	1.76	April 2022	Not available	August 2022	1.70	4	February 2023	There existed a cremation ground on the said land	Yes	---

Sr. No.	Name of project	Executing agency	Date of allotment	Allotted cost (₹ in crore)	Stipulated month of completion	Release of funds to the executing agency	Actual date of completion	Expenditure incurred (₹ in crore)	Delay in completion over stipulated date (months)	Date of handing over	Reasons for delay in completion	Whether functional	If not, the reasons thereof
1	2	3	4	5	6	7	8	9	10	11	12	13	14
5.	Sports Stadium at Government College, Tanda Urmur, Hoshiarpur	P.W.D. (B&R), Hoshiarpur	March 2019	1.22	September 2019	₹ 0.29 crore (November 2020) ₹ 0.93 crore (March 2021)	February 2023	1.22	41	February 2023	Delay in release of funds	Yes	--
6.	Sports Stadium at Bhathe Bhaini, Patti, Tarn Taran	P.W.D. (B&R), Amritsar	June 2019	1.36	December 2019	₹ 1.36 crore (March 2021)	February 2023	1.36	38	February 2023	Delay in release of funds and due to non-removal of defects in construction	Yes	--
7.	Football Stadium at Mahilpur, Hoshiarpur	PMB/ PSSC	2016 & November 2021 (Re-allotted)	1.97	January 2017 & August 2022 (re-scheduled)	₹ 0.74 crore (2016) ₹ 0.24 crore (February 2022) ₹ 0.14 crore (March 2022) ₹ 0.56 crore (August 2022)	April 2023	1.68* (including 0.74 crore incurred in 2016)	76 (from January 2017)	April 2023	Delay in release of funds, delay in providing structural design and demarcation of land for boundary wall	Yes	--
<b>Total</b>								<b>16.74</b>					

Source: Departmental records

\* Subsequent payment was yet to be made as no funds were released after August 2022.

**Appendix 6.1**

(Referred to in Paragraph 6.3)

**Non-payment of Goods and Services Tax**

**I-GST Payable under Reverse Charge**

(Amount in ₹)

Sr. No.	University	Year	GSTIN of service provider	Name of service	Value of Service	Service Recipient's Liability		
						GST Payable*	GST Paid	GST Short Paid
1.	Punjabi University, Patiala	2018-19 <sup>#</sup>	07xxxxxxxxx1Z0	Security Services	67,49,502	12,14,910	0	12,14,910
		2019-20	07xxxxxxxxx1Z0	Security Services	25,93,272	4,66,789	0	4,66,789
			04xxxxxxxxx1ZF	Security Services	3,49,61,036	62,92,986	0	62,92,986
		2020-21	04xxxxxxxxx1ZF	Security Services	2,27,09,365	40,87,686	0	40,87,686
		2021-22	04xxxxxxxxx1ZF	Security Services	31,48,622	5,66,752	0	5,66,752
			07xxxxxxxxx1Z0	Security Services	1,56,69,918	28,20,585	0	28,20,585
<b>Total-I</b>					<b>8,58,31,715</b>	<b>1,54,49,708</b>	<b>0</b>	<b>1,54,49,708</b>

<sup>#</sup> With effect from 1 January 2019

\* GST at the rate of 18 per cent

**II-GST Payable under Forward Charge**

(Amount in ₹)

Sr. No.	University	Year	GSTIN of service provider	Name of service	Value of Service	Service Recipient's Liability		
						GST Payable*	GST Paid	GST Short Paid
1.	Punjabi University, Patiala	2017-18	07xxxxxxxxx1Z0	Security Services	3,23,08,702	58,15,566	0	58,15,566
			04xxxxxxxxx4ZD	Housekeeping	1,38,80,142	24,98,426	0	24,98,426
		2018-19	07xxxxxxxxx1Z0	Housekeeping	2,58,79,424	46,58,296	0	46,58,296
			04xxxxxxxxx4ZD	Housekeeping	3,24,63,979	58,43,516	0	58,43,516
		2019-20	04xxxxxxxxx4ZD	Non-Security	64,81,687	11,66,704	0	11,66,704
			07xxxxxxxxx1Z0	Housekeeping	4,17,81,450	75,20,661	0	75,20,661
		2020-21	07xxxxxxxxx1Z0	Housekeeping	1,98,63,057	35,75,350	0	35,75,350
		2021-22	07xxxxxxxxx1Z0	Housekeeping	1,46,98,387	26,45,710	0	26,45,710
2.	Sardar Beant Singh State University, Gurdaspur	2017-18	03xxxxxxxxx1ZB	Housekeeping and Security	58,47,855	10,52,614	0	10,52,614
		2018-19	03xxxxxxxxx1ZB	Housekeeping and Security	28,26,937	5,08,849	0	5,08,849
		2019-20	27xxxxxxxxx1ZJ	Housekeeping and Security	40,46,458	7,28,362	18,81,242	0
			27xxxxxxxxx1ZJ	Housekeeping and Security	64,04,891	11,52,880		
		2020-21	07xxxxxxxxx1Z4	Housekeeping and Security	32,90,407	5,92,273	0	5,92,273
		2021-22	07xxxxxxxxx1Z4	Housekeeping and Security	99,10,028	17,83,805	0	17,83,805
<b>Total-II</b>					<b>21,96,83,404</b>	<b>3,95,43,012</b>	<b>18,81,242</b>	<b>3,76,61,770</b>
<b>Gross Total (I+II)</b>					<b>30,55,15,119</b>	<b>5,49,92,720</b>	<b>18,81,242</b>	<b>5,31,11,478</b>

Source: Records of the respective Universities

\* GST at the rate of 18 per cent.

**Appendix 6.2***(Referred to in Paragraph 6.8)***Details of recoverable amount of concession fee and interest thereon  
for the period from 15 April 2009 to 07 April 2022***(Amount in ₹)*

Period	Opening Balance	Amount due for the period	Amount received	Balance amount	Interest*	Total outstanding amount
1	2	3	4	5 (2+3-4)	6	7 (5+6)
15 April 2009 to 14 April 2010	--	25,00,000	0	25,00,000	3,96,318	28,96,318
15 April 2010 to 14 April 2011	28,96,318	25,00,000	25,00,000	28,96,318	5,83,551	34,79,869
15 April 2011 to 14 April 2012	34,79,869	25,00,000	0	59,79,869	11,07,177	70,87,046
15 April 2012 to 14 April 2013	70,87,046	25,00,000	25,00,000	70,87,046	17,34,234	88,21,280
15 April 2013 to 14 April 2014	88,21,280	25,00,000	10,00,000	1,03,21,280	20,56,290	1,23,77,570
15 April 2014 to 14 April 2015	1,23,77,570	25,00,000	55,00,000	93,77,570	24,12,297	1,17,89,867
15 April 2015 to 14 April 2016	1,17,89,867	25,00,000	0	1,42,89,867	26,16,651	1,69,06,518
15 April 2016 to 14 April 2017	1,69,06,518	25,00,000	0	1,94,06,517	34,98,995	2,29,05,513
15 April 2017 to 14 April 2018	2,29,05,513	25,00,000	0	2,54,05,513	44,86,788	2,98,92,301
15 April 2018 to 14 April 2019	2,98,92,301	25,00,000	0	3,23,92,301	57,30,641	3,81,22,942
15 April 2019 to 14 April 2020	3,81,22,942	25,00,000	0	4,06,22,942	72,00,372	4,78,23,314
15 April 2020 to 14 April 2021	4,78,23,314	25,00,000	0	5,03,23,314	81,72,712	5,84,96,026
15 April 2021 to 07 April 2022	5,84,96,026	25,00,000	0	6,09,96,026	97,13,492	7,07,09,518
<b>Total</b>	--	<b>3,25,00,000</b>	<b>1,15,00,000</b>	<b>2,10,00,000</b>	<b>4,97,09,518</b>	<b>7,07,09,518</b>

Source: Departmental data

\* Calculated at SBI medium term prime lending rate plus four per cent per annum.

