

**Appendix-I**  
(Refers to Paragraph 1.4, Page 5)

**Summarised Financial Position of the Government of Punjab  
as on 31 March 2006**

(Rupees in crore)

As on 31.03.2005	Liabilities	As on 31.03.2006
<b>30396.89</b>	<b>Internal Debt -</b>	<b>34041.35</b>
7718.66	Market Loans bearing interest	8696.72
0.18	Market Loans not bearing interest	0.31
7.31	Loans from LIC	6.27
7306.30	Loans from other Institutions	6940.67
283.30	Ways and Means Advances/Overdrafts from Reserve Bank of India	-
15081.14	Special Securities issued to National Small Savings Fund of Central Government	18397.38
<b>7398.73</b>	<b>Loans and Advances from Central Government -</b>	<b>-</b>
19.89	Pre 1984-85 Loans	13.02
781.48	Non-Plan Loans	706.45
6522.44	Loans for State Plan Schemes	6431.34
-	Loans for Central Plan Schemes	-
74.92	Loans for Centrally Sponsored Plan Schemes	70.03
-	Other Ways and Means Advances	-
<b>25.00</b>	<b>Contingency Fund</b>	<b>25.00</b>
<b>7186.33</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>7575.43</b>
<b>1459.33</b>	<b>Deposits</b>	<b>1374.60</b>
<b>1106.02</b>	<b>Reserve Funds</b>	<b>1296.78</b>
<b>101.35</b>	<b>Remittance Balances</b>	<b>90.46</b>
<b>47673.65</b>		<b>51624.46</b>
	<b>Assets</b>	
<b>13272.11</b>	<b>Gross Capital Outlay on Fixed Assets -</b>	<b>14903.24</b>
3544.55 <sup>1</sup>	Investments in shares of Companies, Corporations, etc.	3718.60
9727.56	Other Capital Outlay	11184.64
<b>5681.46</b>	<b>Loans and Advances -</b>	<b>5463.99</b>
4284.68	Loans for Power Projects	4141.97
1021.76	Other Development Loans	1014.26
375.02	Loans to Government servants and Miscellaneous loans	307.76
<b>0.69</b>	<b>Advances</b>	<b>0.64</b>
<b>79.26</b>	<b>Suspense and Miscellaneous Balances</b>	<b>69.48</b>
<b>460.92</b>	<b>Cash -</b>	<b>1767.65</b>
---	Cash in Treasuries and Local Remittances	-
81.52	Deposits with Reserve Bank	(-)127.82
132.68	Departmental Cash Balance	121.83
0.19	Permanent cash imprest	0.19
144.51	Investment of Earmarked Funds	144.51
102.02	Cash Balance Investments	1628.94
<b>28179.21</b>	<b>Deficit on Government Accounts -</b>	<b>29419.46</b>
3390.55	Revenue Deficit of the Current Year	1240.25
-	Other adjustments	-
24788.66	Accumulated deficit up to previous year	28179.21
-	Performa correction	-
<b>47673.65</b>		<b>51624.46</b>

<sup>1</sup> Differs by Rs 0.26 crore with investments (Rs 3718.86 crore) as per Statement No.-14 of Finance Account for 2005-06.

**APPENDIX- II**  
**(Refer : Paragraph – 1.4 Page 5)**  
**Abstract of Receipts and Disbursements for the year**  
**2005-06**

*(Rupees in crore)*

Receipts				Disbursements				
2004-05			2005-06	2004-05				2005-06
Section A : Revenue				Total		Non-Plan	Plan	Total
13807.48	I. Revenue Receipts		16966.48	17198.03	I. Revenue Expenditure	17246.08	960.65	18206.73
6944.63	Tax Revenue	8989.28		9850.04	General Services	10503.89	12.36	10516.25
5358.03	Non Tax revenue	4536.33		3535.79	Social Services	3321.31	281.09	3602.40
902.35	State's share of Union Taxes and Duties	1227.55		2113.24	Education, Sports, Art and Culture	2171.92	117.17	2289.09
186.14	Non Plan Grants	1703.42		603.79	Health and Family Welfare	631.63	64.23	695.86
202.31	Grants for State Plan Schemes	310.22		289.23	Water Supply, Sanitation, Housing and Urban Development	206.61	0.65	207.26
7.34	Grants for Central Plan	5.45		12.89	Information and Broadcasting	15.60	-	15.60
206.68	Grants for Centrally Sponsored Plan Schemes	194.23			Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	58.70	24.24	82.94
				25.99	Labour and Labour Welfare	58.09	0.36	58.45
				54.04	Social Welfare and Nutrition	174.30	70.53	244.83
				428.88	Others	8.37	-	8.37
				7.73	Economic Services	3046.86	667.20	3714.06
				3737.67	Agriculture and allied activities	397.83	89.49	487.32
				471.68	Rural Development	44.51	3.05	47.56
				26.99	Irrigation and Flood Control	594.14	0.02	594.16
				470.88	Energy	-	1551.31	1551.31
				2172.94	Industry and Minerals	19.54	51.55	71.09
				22.00	Transport	373.62	-22.84	350.78
				443.21	General Economic Services	65.92	545.92	611.84
				129.97	Grants-in-aid and Contributions	374.02	-	374.02
				74.53	Revenue surplus carried over to Section B			
3390.55	II. Revenue Deficit carried over to Section B		1240.25					
17198.03	Total Section A		18206.73	17198.03		17246.08	960.65	18206.73
	Section B – Others							
373.13	III. Opening Cash Balance including Permanent Advances and Cash Balance investment		460.93	761.40	II. Capital Outlay	203.63	1313.26	1516.89
				50.78	General Services	66.01	24.19	90.20
				91.88	Social Services	30.52	313.47	343.99
				16.14	Education, Sports, Art and Culture	0.06	18.61	18.67
				5.61	Health and Family Welfare	2.20	0.76	2.96
				70.15	Water Supply, Sanitation, Housing and Urban Development	27.72	289.42	317.14
				-0.01	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
					Social Welfare and Nutrition	0.55	4.67	5.22
				618.74	Economic Services	107.11	975.59	1082.70
				20.86	Agriculture and allied activities	0.30	10.17	10.47
				156.46	Rural Development	24.61	20.35	44.96
				205.33	Irrigation and Flood Control	63.00	241.42	304.42
				72.38	Energy	-	45.28	45.28
				-0.11	Industry and Minerals	0.19	5.63	5.82
				132.92	Transport	19.02	355.43	374.45
				30.90	General Economic Services	-	297.30	297.30

Receipts				Disbursements			
2004-05			2005-06	2004-05			2005-06
133.81	IV. Recoveries of Loans and Advances		136.70	96.80	III. Loans and Advances Disbursed		33.48
33.62	From Power Projects	2.71		62.38	For Power Projects	-	
83.09	From Government Servants	78.10		18.92	To Government Servants	13.51	
17.10	From others	55.89		15.50	To others	19.97	
	V. Revenue Surplus brought down			3390.55			1240.25
6360.59	VI. Public Debt Receipts		4577.93	3017.08	IV. Repayment of Public Debt		1111.35
10173.29	Internal Debt other than Ways and Means Advances and Overdraft	4529.80		448.33	Internal Debt other than Ways and Means Advances and Overdraft	1461.93	
-4361.05	Net transaction under Ways and Means Advances and Overdraft	24.13		193.44	Net transaction under Ways and Means Advances and Overdraft	-552.47	
548.35	Loans and Advances from Central Government	24.00		2568.75	Repayment of Loans and Advances to Central Government	201.89	
12846.24	VI. Public Accounts Receipts		15648.34	11793.57	VI. Public Account Disbursements		15154.28
1428.90	Small Savings, Provident Fund, etc.	1482.94		1009.48	Small Savings, Provident Fund, etc.	1093.84	
448.03	Reserve Funds	218.67		21.43	Reserve Funds	27.91	
1206.10	Deposits and Advances	1462.35		996.85	Deposits and Advances	1547.03	
9022.80	Suspense and Miscellaneous	11461.36		738.06	Suspense and Miscellaneous	11451.59	
740.41	Remittances	1023.02		9027.75	Remittances	1033.91	
				460.93	VII. Cash Balance at end		1767.65
					Cash in Treasuries and Local Remittances	-	
				81.52	Deposits with Reserve Bank	-127.82	
				277.38	Departmental Cash Balance including Permanent Advances, etc.	266.53	
				102.03	Cash Balance Investment	1628.94	
19713.77	Total Section B		20823.90	19713.77	Total		20823.90

**Appendix-III**  
**(Refer Paragraph 1.4, Page 5)**

**Sources and application of funds**

**(Rupees in crore)**

<b>2004-05</b>	<b>Sources</b>	<b>2005-06</b>
13807.48	Revenue Receipts	16966.48
133.81	Recovery of loans and Advances	136.70
3343.51	Increase in public debt other than over draft	3466.57
1052.66	Net receipt from public account	494.07
419.42	Increase in small savings	389.10
209.24	Increase in deposits and Advances	-84.68
426.60	Increase in reserve funds	190.77
-4.95	Net effect of suspense and Miscellaneous transactions	9.77
2.35	Net effect of Remittance transactions	-10.89
	Miscellaneous Capital Receipts	-
-	Outstanding overdraft	-
-	Decrease in closing cash balance	-
<b>18337.46</b>	<b>Total</b>	<b>21063.82</b>
	<b>Application</b>	
17198.02	Revenue expenditure	18206.73
96.80	Lending for development and other purposes	33.48
761.40	Capital expenditure	1516.89
-	Net effect of contingency fund transactions	-
87.80	Increase in closing cash balance	1306.72
193.44	Repayment of over draft	-
<b>18337.46</b>	<b>Total</b>	<b>21063.82</b>

**Appendix –IV**  
(Refers to Paragraph 1.4, Page 5)  
**Time Series Data on State Government Finances**

(Rupees in crore)

	2001-2002	2002-03	2003-04	2004-05	2005-06
<b><u>Part A. Receipts</u></b>					
<b>1. Revenue Receipts</b>	<b>8929</b>	<b>11071</b>	<b>12139</b>	<b>13807</b>	<b>16966</b>
(i) Tax Revenue	4820(54)	5711 (52)	6146 (51)	6944 (50)	8989(53)
Taxes on Agricultural Income	--	--	--	-	-
Taxes on Sales, Trades etc.	2684(56)	3072(54)	3308 (54)	3816 (55)	4627(51)
State Excise	1350(28)	1429(25)	1463 (24)	1487 (21)	1568(17)
Taxes on vehicles	318(7)	444(8)	389 (6)	404 (6)	431(5)
Stamps and Registration fees	444(9)	559(10)	729 (12)	966 (14)	1671(19)
Land Revenue	9	9	13	14	16
Other Taxes	15	198 (3)	244 (4)	258 (4)	676(18)
(ii) Non Tax Revenue	2960(33)	4036(36)	4666 (38)	5358 (39)	4536(27)
(iii) State's share of Union taxes and duties	611(7)	649(6)	754 (6)	903 (7)	1228(8)
(iv) Grants-in-aid from GOI	538(6)	675(6)	573 (5)	602 (4)	2213(13)
<b>2. Misc Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>-</b>	<b>-</b>
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>8929</b>	<b>11071</b>	<b>12139</b>	<b>13807</b>	<b>16966</b>
<b>4. Recoveries of Loans and Advances</b>	<b>872</b>	<b>103</b>	<b>105</b>	<b>134</b>	<b>137</b>
<b>5. Public Debt Receipts</b>	<b>6681</b>	<b>6246</b>	<b>7337</b>	<b>6361</b>	<b>4578</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	5719	5827	6526	5791	4837
Net transactions under Ways and Means advances and Overdraft	126	--	269	22	-283
Loans and Advances from Government of India*	836	419	542	548	24
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>16482</b>	<b>17420</b>	<b>19581</b>	<b>20302</b>	<b>21681</b>
<b>7. Contingency Fund Receipts</b>	<b>3</b>	<b>--</b>	<b>--</b>	<b>-</b>	<b>-</b>
<b>8. Public Account Receipts</b>	<b>14171</b>	<b>11972</b>	<b>10111</b>	<b>12846</b>	<b>15648</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>30656</b>	<b>29392</b>	<b>29692</b>	<b>33148</b>	<b>37329</b>
<b><u>Part B. Expenditure/Disbursement</u></b>					
<b>10. Revenue Expenditure</b>	<b>12710(86)</b>	<b>14825(95)</b>	<b>15702 (92)</b>	<b>17198 (95)</b>	<b>18207(92)</b>
Plan	865(7)	708(5)	615 (4)	466 (3)	961 (5)
Non Plan	11845(93)	14117(95)	15087 (96)	16732 (93)	17246 (95)
General Services	4389(35)	5638(38)	5639 (36)	5869 (32)	6801(37)
Interest	3178(25)	3434(23)	3712 (24)	3981 (22)	3715(21)
Social Services	3111(24)	3222(22)	3368 (21)	3536 (20)	3602(20)
Economic Services	1866(15)	2310(16)	2939 (19)	3738 (21)	3714(19)
Grants-in-aid and Contributions	166(1)	221(1)	44	74	374(2)
<b>11. Capital Expenditure</b>	<b>984(7)</b>	<b>420(3)</b>	<b>665 (4)</b>	<b>761 (4)</b>	<b>1517(8)</b>
Plan	952(97)	897(214)	623 (94)	650 (85)	1313 (13)
Non Plan	32(3)	-477(-114)	42 (6)	111 (15)	204 (87)
General Services	22(2)	21(5)	18 (3)	51 (7)	90(6)
Social Services	54(6)	22(5)	5	92 (12)	344(23)
Economic Services	908(92)	377(90)	642 (97)	618 (81)	1083(71)
<b>12. Disbursement of Loans and Advances</b>	<b>1066(7)</b>	<b>339(2)</b>	<b>757 (4)</b>	<b>97 (0.5)</b>	<b>33(10.55)</b>
<b>13. Total (10+11+12)</b>	<b>14760</b>	<b>15584</b>	<b>17124</b>	<b>18056</b>	<b>19757</b>
<b>14. Repayments of Public Debt</b>	<b>2556</b>	<b>2445</b>	<b>3089</b>	<b>2817</b>	<b>1111</b>
Internal Debt (excluding Ways and Means Advances and Overdraft)	1766	663	193	448	909
Net transactions under Ways and Means advances and Overdraft	--	352	--	--	-
Loans and Advances from Government of India*	790	1430	2896	2369	202

\* Includes Ways and Means Advances from GOI.  
\* Higher rounding taken.

*Audit Report (Civil) for the year ended 31 March 2006*

15. Appropriation to Contingency Fund	--	--	--	-	-
16. Total disbursement outs of Consolidated Fund (13+14+15)	17316	18029	20213	20873	20868
17. Contingency Fund disbursements	--	--	--	-	-
18. Public Account disbursements	13428	11395	9347	11794	15154
19. Total disbursements by the State (16+17+18)	30744	29424	29560	32667	36022
<b><i>Part C. Deficits</i></b>					
20. Revenue Deficit (1-10)	3781	3754	3563	3391	1241
21. Fiscal Deficit (3+4-13)	4959	4410	4880	4115	2654
22. Primary Deficit (21-23)	1781	976	1168	134	(-1061)
<b><i>Part D Other data</i></b>					
23. Interest Payments (included in revenue expenditure)	3178	3434	3712	3981	3715
24. Balance from Current Revenue (BCR)	(-3295)	(-3415)	(-) 3387	(-) 3341	(-)790
25. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	3760(48)	3005(31)	2805(26)	965 (8)	2728(20)
26. Financial Assistance to local bodies etc.	370	363	216	352	395
27. Ways and Means Advances/Overdraft availed (days)	140/119	190/53	159/134	156/117	22
28. Interest on WMA/Overdraft	9/4	9/1	12/2	10/2	-
29. Gross State Domestic Product (GSDP)	76860	86260	95947	107384	113161
30. Outstanding Debt (year end)	33921	38315	43197	47403	51364
31. Outstanding guarantees (year end)	10584	13734	12242	8884	8851
32. Maximum amount guaranteed (year end)	10244	17720	22951	23420	22086
33. Number of incomplete projects	11	7	8	10	11
34. Capital blocked in incomplete projects	1177	859	795	882	776

*Note: Figures in brackets represent percentages (rounded) to total of each sub heading*

**GSDP for 2005-06 has been adopted as supplied by the Economic and Statistical Department of the State Government**

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**Appendix-V**

(Refers to Paragraph 1.4, Page 5)

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

**I. Structure:** The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

**Part I. Consolidated Fund**

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

**Part II. Contingency Fund**

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

**Part III. Public Account**

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

**II. Form of Annual Accounts**

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

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

<b>Terms</b>	<b>Basis for calculation</b>
Buoyancy of a parameter	Rate of Growth of the parameter/ GDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{Previous year Amount}) - 1] * 100$
Trend/Average	Trend of growth over a period of five years (LOGEST(Amount of 2001-2002 : Amount of 2004-05)-1) * 100
Share shift/Shift rate of a parameter	Trend of percentage shares, over a period of five years of the parameter in Revenue or Expenditure as the case may be.
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate (Average interest paid by the State)	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest rates
Interest received as <i>per cent</i> to Loans Advanced	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances})/2] * 100$
Revenue Deficit	Revenue Expenditure - Revenue Receipt
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest Payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non Plan Revenue expenditure excluding debits under 2048–Appropriation for reduction or avoidance of Debt.



**Appendix-VI<sup>2</sup>****(Refers to Paragraph 1.8.4, Page 15)****Statement showing details of amount invested and accumulated losses in  
Statutory Corporations and Government Companies****(Rupees in crore)**

<b>Sr. No.</b>	<b>Name of the Statutory Corporations &amp; Government Companies</b>	<b>Amount invested upto end of 2005-06</b>	<b>Accumulated losses</b>	<b>Period upto which accounts finalized</b>
1.	Punjab Financial Corporation, Chandigarh	29.31	237.92	2003-04
2.	PEPSU Road Transport Corporation, Patiala	86.82	306.21	2004-05
3.	Punjab State Electricity Board	2946.11	4367.03	2004-05
4.	Punjab State Seeds Corporation Ltd., Chandigarh	3.70	4.65	2003-04
5.	Punjab Agro Industries Corporation Ltd.	45.46	6.95	2004-05
6.	Punjab Export Corporation Ltd., Chandigarh	0.19	0.27	1977-78
7.	Punjab State Industrial Development Corporation Ltd., Chandigarh	78.22	316.68	2002-03
8.	Punjab Poultry Development Corporation Ltd., Chandigarh	2.75	6.32	2003-04
9.	Punjab State Tubewell Corporation Ltd., Chandigarh	156.87	52.40	2001-02
10.	Punjab Film & News Corporation, Chandigarh	1.51	2.01	1997-98
11.	Punjab State Civil Supplies Corporation, Chandigarh	3.73	438.15	2004-05
12.	Punjab State Handloom & Textile Development Corporation, Chandigarh	3.63	8.97	2004-05
13.	Punjab Hosiery & Knitwear Development Corporation, Chandigarh	3.91	16.77	2004-05
14.	Punjab State Tourism Development Corporation, Chandigarh	3.97	11.88	2003-04
15.	Punjab Leather Development Corporation, Chandigarh	3.42	6.94	1997-98
16.	Punjab Bus Stand Management Company, Chandigarh	6.15	10.16	2000-01
17.	Punjab State Container & Warehousing Corporation	25.00	4.60	2004-05
18.	State Warehousing Corporation Chandigarh	4.00	17.44	2004-05
	<b>Total</b>	<b>3404.75</b>	<b>5815.35</b>	

<sup>2</sup> Refer Finance Account 2005-06: Statement No.14/Page 198.

**Appendix – VII**  
**(Refers to Paragraph 2.3.1, Page 26)**

**Statement showing major savings**

Grant No.	Head of account	Savings (Rupees in crore)
<b>1</b>	<b>Agriculture and Forests (Revenue Voted)</b>	
	2406-Forestry and Wild Life, Forestry, Social and Farm Forestry, Externally Aided Social Forestry Development Project (Plan)	39.60
	2401-Crop Husbandry, Food grains crops, Centrally sponsored Scheme for Crops Diversification/Adjustment Programme (CSS)	105.00
<b>3</b>	<b>Co-operation (Revenue Voted)</b>	
	2425-Co-operation – Assistance to Credit Cooperatives – Incentive to Sugar Industry for crushing of Sugar Cane (CSS)	120.00
<b>5</b>	<b>Education (Revenue Voted)</b>	
	2202-General Education – Elementary Education – Other expenditure – Sarv Siksha Abhiyan (CSS)	120.60
	Elementary Education – Government Primary Schools – Government Primary Schools	34.81
	Secondary Education – Government Secondary Schools – Government Secondary Schools	16.38
	Secondary Education – Government Secondary Schools – Introduction of 10+2 System of Education in Government Schools (Adhoc) (Plan)	13.73
	Secondary Education – Government Secondary Schools – Upgradation of Government Middle Schools to High Standard (Plan)	11.15
	Elementary Education – Government Primary Schools – Universal and Compulsory Primary Education (PMGY) (Plan)	21.67
	Secondary Education – Teachers’ Training – Government Junior Basic Teacher Training (CSS)	14.85
	University and Higher Education – Other Expenditure – Reimbursement to Transport Deptt./PRTC in lieu of free/ concessional facilities to students of Colleges and Universities in Government/PRTC Buses	14.55
<b>5</b>	<b>Education (Capital Voted)</b>	
	4202 – Capital Outlay on Education, Sports, Art and Culture – General Education – Secondary Education – Sarv Siksha Abhiyan (CSS)	59.40
<b>8</b>	<b>Finance (Revenue Charged)</b>	
	2049-Interest payments, Interest on Internal Debt, Interest on Special Securities issued to National Small Savings Fund of Central Government by State Government – Interest payable on Special Securities Accounts with Reserve Bank of India	85.54
	Interest on Small Savings, Provident Funds etc. – Interest on State Provident Fund – Interest on General Provident Fund	83.27
	Interest on Loans and Advances from Central Government – Interest on Loans for State/UT Plan Schemes – Interest on Block Loans	106.19
	Interest on Internal Debt – Interest on Special Securities issues to National Small Savings Fund of Central Government by State Government – 8.50 per cent Tax Free Bonds (Power Bonds)	54.17
	Interest on Internal Debt – Interest on other Internal Debt – Loans from the National Agricultural Credit (long term operation) Fund of Reserve Bank of India	14.33

	<b>Finance (Capital Charged)</b>	
	6003 – Internal Debt of the State Government – Loan from the National Bank for Agricultural and Rural Development – Loans from the National Bank for Agricultural and Rural Development	84.53
	6004 – Loans and Advances from the Central Government – Loans for State/Union Territory Plan Schemes – Block Loans	47.23
<b>11</b>	<b>Health and Family Welfare (Revenue Voted)</b>	
	2210-Medical and Public Health, Urban Health Services- Allopathy, Hospital and Dispensaries – Medical relief to other Hospitals and Dispensaries	7.71
	Rural Health Services, Allopathy, Subsidiary Health Centres, Subsidiary Health Centres	7.12
<b>15</b>	<b>Irrigation and Power (Revenue Voted)</b>	
	2701-Major and Medium Irrigation, Major Irrigation, Commercial, Sirhind Canal System, Other expenditure including interest	83.44
	Direction and Administration	40.09
	2801-Power, General, Other expenditure, Subsidy under Rural Electrification of Punjab Electricity Board	48.00
	<b>Irrigation and Power (Capital Voted)</b>	
	4801-Capital Outlay on Power Project, General, Investments in State Electricity Boards, Assistance to P.S.E.B. (Plan)	59.72
	4701-Capital Outlay on Major and Medium Irrigation, Major Irrigation Commercial, Sirhind Canal System, Direction and Administration	25.98
	4801-Capital Outlay on Power Project, General, Investments in State Electricity Board, Assistance to P.S.E.B.	105.00
	6801-Loans for Power Projects, Transmission and Distribution – Loans for Transmission Schemes	100.00
	Hydel Generation – R & M Works at Thermal Plants as per RLA study (Unit I and II) Guru Nanak Dev Thermal Plant (Plan)	71.00
	Renovation and Modernisation of GGSSTP Ropar Phase I and II (Plan)	20.00
	4701-Capital Outlay on Major and Medium Irrigation, Medium Irrigation Commercial, Extension of Phase II Kandi Canal from Hoshiarpur to Balachaur (R.D. 59.5 to 73.50) Works expenditure (Plan)	14.92
	Raising Mari Brand Canal from RD 18300 to 23900 RIDF-X- Works Expenditure (Plan)	10.00
	4711 – Capital Outlay on Flood Control Projects – Construction of Flood Protection and Drainage Works – Works Expenditure (CSS)	10.00
	Works Expenditure – (I) Counter Protective Works (CSS)	10.00
	Project proposal for Flood Protection Works on river Ravi, Beas and Sutlej and providing protection to Drainage System to save Agricultural land in District Gurdaspur and Amritsar (NABARD) RIDF-X- (Plan)	18.45
<b>17</b>	<b>Local Government, Housing and Urban Development (Capital Voted)</b>	
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions – Other Miscellaneous Compensations and Assignments – Incentive Fund to Urban Local Bodies as per recommendation of 2 <sup>nd</sup> Punjab Finance Commission	10.00
	4217-Capital Outlay on Urban Development, Other Urban Development Schemes, Other expenditure, Grant-in-aid to Local Bodies for maintenance of Civil Services recommended by 12 <sup>th</sup> Finance Commission (Plan)	17.10
	Prevention of Pollution of River Sutlej – Cost of Land (CSS)	70.00

	4216 – Capital Outlay on Housing – Government Residential Buildings – General Pool Accommodation – Purchase of 100 Nos DDA Flats for Punjab Government Employees posted at Delhi	67.19
	6216 – Loans for Housing – Urban Housing – Loans to Housing Boards – Loans to PUDA for NCR to Patiala City (CSS)	45.06
<b>21</b>	<b>Public Works (Revenue Voted)</b>	
	3054 – Roads and Bridges – General – Transferred to/from Reserve Fund/Deposit Accounts – Amount transferred to Subvention from Central Road Fund	349.57
	State Highways – Road Works – Road Works	41.95
	2215 – Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	75.26
	2059 – Public Works – Other Buildings – Maintenance and Repairs – Industrial Training	12.55
<b>21</b>	<b>Public Works (Capital Voted)</b>	
	4215 – Capital Outlay on Water Supply and Sanitation – Water Supply – Rural Water Supply – Accelerated Rural Water Supply Programme (CSS)	58.33
	Rajiv Gandhi Rural Water Supply Mission including Repair of Damaged Water Supply Scheme (CSS)	17.86
	5054 – Capital Outlay on Roads and Bridges – State Highways – Bridges – Improvement/Widening of Existing Roads and Land Acquisition (Plan)	100.00
	Other expenditure – Creation of infrastructure facilities in border areas (CSS)	25.00
	4059 – Capital Outlay on Public Works – General – Construction – Computerisation of Land Record (CSS)	21.13
<b>22</b>	<b>Revenue and Rehabilitation (Revenue Voted)</b>	
	2245 – Relief on account of Natural Calamities – Calamity Relief Fund – Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund – Transfer to Reserve Funds and Deposit Accounts – Calamity Relief Fund	73.03
<b>23</b>	<b>Rural Development and Panchayats (Capital Voted)</b>	
	4515 – Capital Outlay on Other Rural Development Programme – Rural Development – Grants recommended by the 12 <sup>th</sup> Finance Commission to Panchayati Raj Institutions (Plan)	64.80
	Sampuran Gramin Rozgar Yojana (CSS)	51.00
	Swaranjayanti Swairojgar Yojana (CSS)	16.50
	Indira Awas Yojana (CSS)	13.20
<b>24</b>	<b>Science, Technology and Environment (Capital Voted)</b>	
	5425 – Capital Outlay on other Scientific and Environmental Research – Ecology and Environment – Energy recovery from Urban Municipal Industrial Waste (CSS)	81.00
	Integrated Rural Energy Programme Solar Water Pumping Programme (10 per cent beneficiary) (CSS)	24.00
	Power Generation from Agrowaste (CSS)	24.00
	Setting up of Science City at Jalandhar (Scientific Research) (CSS)	15.00
	Solar Power Generation (CSS)	14.00

## Appendix-VIII

(Refers to Paragraph 2.3.2, Page 26)

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

Sr. No.	Grant No.	Head of Account	Year								
			2003-04			2004-05			2005-06		
			Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)
		Name of Grant	(Rupees in Crore)								
		Revenue (Voted)									
1.	<b>1-Agriculture and Forests</b>	2406-Forestry and Wild Life – Forestry – Social and Farm Forestry- Externally Aided Social Forestry Development Project (Plan)	81.39	60.84	20.55 (25.25)	64.20	47.30	16.90 (26.32)	77.12	37.52	39.60(51.34)
2.	<b>5-Education</b>	2202-General Education-Secondary Education – Government Secondary Schools – Introduction of 10+2 System of Education in Government Schools (Adhoc)-(Plan)	32.00	17.54	14.46 (45.19)	25.00	18.80	6.20 (24.80)	27.00	13.27	13.73(50.85)
3.	<b>15-Irrigation and Power</b>	2701-Major and Medium Irrigation – Major Irrigation – Commercial – Sirhind Canal System – Other expenditure including interest	44.30	0.74	43.56 (98.33)	44.30	1.58	42.72 (96.43)	87.65	4.21	83.44(95.20)
4.	<b>21-Public Works</b>	2215-Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	135.28	69.69	65.59(48.48)	147.77	79.28	68.49(46.35)	162.49	87.23	75.26(46.32)
5.		2059 – Public Works – Other Buildings – Construction – Other Administrative Services	15.30	0.06	15.24(99.61)	14.30	9.22	5.08(35.52)	14.30	4.83	9.47(66.22)
		<b>Capital (Voted)</b>									
6.	<b>3-Co-operation</b>	4425-Capital Outlay on Co-operation – Investment in Credit Co-operatives – Assistance as share capital and loan for integrated Co-operative Development Project (including preparation of project report) (CSS)	11.41	-	11.41 (100)	11.41	-	11.41 (100)	11.41	-	11.41(100)

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7.	<b>12-Home Affairs and Justice</b>	4055 – Capital Outlay on Police – Other expenditure – Modernisation of Police Force	64.20	0.05	64.15(99.92)	25.68	0.99	24.69(96.14)	82.16	42.90	39.26(47.78)
8.	<b>15-Irrigation and Power</b>	4711-Capital Outlay on Flood Control Projects – Flood Control – Civil Works – Construction of Flood Protection and Drainage Works – Works expenditure (CSS)	10.00	-	10.00 (100)	10.00	-	10.00 (100)	10.00	-	10.00 (100)
9.		Works expenditure (I) Counter Protective Works (CSS)	10.00	-	10.00 (100)	10.00	-	10.00 (100)	10.00	-	10.00 (100)
10.		4711-Capital Outlay on Flood Control Projects –Drainage Civil Works – Project for Construction of Flood Protection Works on river Ghaggar and its tributaries in Districts Patiala and Fatehgarh Sahib of Punjab RIDF (Plan)	9.00	-	9.00 (100)	10.00	-	10.00 (100)	7.00	-	7.00(100)
11.	<b>17-Local Government, Housing and Urban Development</b>	4217-Capital Outlay on Urban Development – Other Urban Development Schemes – Other expenditure –Prevention of Pollution of River Sutlej – Cost of land (CSS)	70.00	-	70.00 (100)	70.00	-	70.00 (100)	70.00	-	70.00 (100)
12.	<b>23-Rural Development and Panchayats</b>	4515-Capital Outlay on Other Rural Development Programmes – Rural Development – Indira Awas Yojana (CSS)	6.26	-	6.26 (100)	13.20	-	13.20 (100)	13.20	-	13.20 (100)
13.		4515-Capital Outlay on Other Rural Development Programmes – Rural Development –Sampuran Gramin Rozgar Yojana (CSS)	21.78	-	21.78 (100)	28.50	-	28.50 (100)	51.00	-	51.00(100)
<b>TOTAL</b>			<b>202.65</b>	<b>0.05</b>	<b>202.6</b>	<b>178.79</b>	<b>0.99</b>	<b>177.8</b>	<b>254.77</b>	<b>42.90</b>	<b>211.87</b>

## Appendix-IX

(Refers to Paragraph 2.3.4, Page 26)

## Cases of unnecessary supplementary grants/appropriations

(Rupees in crore)

Sr.No.	Grant/Appropriation	Amount of Grant/Appropriation			
		Original	Supplementary	Actual expenditure	Saving
<b>Revenue-(Voted)</b>					
1.	02-Animal Husbandry and Fisheries	155.28	1.64	141.81	15.11
2.	05-Education	2495.45	31.83	2255.78	271.50
3.	10-General Administration	83.86	5.49	81.31	8.04
4.	11-Health and Family Welfare	745.67	58.22	713.04	90.85
5.	21-Public Works	907.31	4.46	793.19	118.58
6.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	186.54	20.30	166.40	40.44
7.	27-Technical Education and Technical Training	119.37	2.35	75.14	46.58
<b>Capital (Voted)</b>					
8.	15-Irrigation and Power	730.24	27.12	404.64	352.72
9.	17-Local Government, Housing and Urban Development	205.09	146.95	182.12	169.92
10.	21-Public Works	648.47	45.37	511.60	182.24
11.	23-Rural Development and Panchayats	174.76	23.36	44.96	153.16
12.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	6.89	5.25	5.23	6.91
13.	28-Tourism and Cultural Affairs	7.12	5.00	4.33	7.79
	<b>Total</b>	<b>6466.05</b>	<b>377.34</b>	<b>5379.55</b>	<b>1463.84</b>

**Appendix-X**

(Refer to Paragraph 2.3.4, Page 27)

**Excessive supplementary grants**

(Rupees in crore)

Serial number	Grant/appropriation	Amount of Grant/Appropriation				
		Original	Supplementary	Total	Actual expenditure	Saving
<b>Revenue -(Voted)</b>						
1.	04-Defence Services Welfare	19.99	8.63	28.62	27.66	0.96
2.	07-Excise and Taxation	55.74	10.70	66.44	60.97	5.47
3.	12-Home Affairs and Justice	1263.44	86.75	1350.19	1338.86	11.33
4.	14-Information and Public Relations	14.41	2.85	17.26	15.61	1.65
5.	15-Irrigation and Power	1558.53	675.79	2234.32	2181.28	53.04
6.	19-Planning	457.83	144.99	602.82	554.63	48.19
7.	23-Rural Development and Panchayats	144.25	34.17	178.42	155.03	23.39
8.	26- State Legislature	13.75	2.86	16.61	16.06	0.55
9.	28-Tourism and Cultural Affairs	10.88	9.49	20.37	19.78	0.59
10.	30-Vigilance	11.40	0.95	12.35	11.52	0.83
<b>Revenue (Charged)</b>						
11.	12-Home Affairs and Justice	12.83	3.13	15.96	15.22	0.74
<b>Capital (Voted)</b>						
12.	10-General Administration	4.80	12.63	17.43	16.03	1.40
13.	12-Home Affairs and Justice	51.85	61.10	112.95	64.98	47.97
14.	29-Transport	15.82	6.23	22.05	19.02	3.03
	<b>TOTAL</b>	<b>3635.52</b>	<b>1060.27</b>	<b>4695.79</b>	<b>4496.65</b>	<b>199.14</b>



**Appendix-XI****(Refers to Paragraph 2.3.5, Page 27)****Cases where savings were not surrendered***(Rupees in crore)*

Sr. No.	Grant	Saving	Amount Surrendered
<b>Revenue (Voted)</b>			
1.	07-Excise and Taxation	5.47	-
2.	10-General Administration	8.04	-
3.	11-Health and Family Welfare	90.86	-
4.	12-Home Affairs and Justice	11.33	-
5.	13-Industries	6.80	-
6.	14-Information and Public Relations	1.66	-
7.	19-Planning	48.19	-
8.	21-Public Works	118.58	-
9.	23-Rural Development and Panchayats	23.39	-
10.	24-Science, Technology and Environment	4.70	-
11.	25 - Social and Women's Welfare and Welfare of Scheduled Castes/Backward Classes	40.45	-
12.	29-Transport	24.06	-
<b>Revenue (Charged)</b>			
13.	21-Public Works	1.98	-
<b>Capital (Voted)</b>			
14.	04-Defence Services Welfare	1.37	-
15.	05-Education	82.29	-
16.	10-General Administration	1.40	-
17.	11-Health and Family Welfare	19.85	-
18.	12-Home Affairs and Justice	47.97	-
19.	13-Industries	16.79	-
20.	21-Public Works	182.24	-
21.	23-Rural Development and Panchayats	153.16	-
22.	24-Science, Technology and Environment	187.76	-
23.	29-Transport	3.03	-
<b>Total</b>		<b>1081.37</b>	<b>Nil</b>

**Appendix-XII**  
**(Refers to Paragraph 2.3.5, Page 27)**

**Anticipated savings not surrendered**

(Rupees in crore)

Sr. No.	Grant	Total savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
<b>Revenue (Voted)</b>					
1.	01-Agriculture and Forests	404.93	212.03	192.90	47.64
2.	02-Animal Husbandry and Fisheries	15.11	1.91	13.20	87.36
3.	03-Co-operation	130.25	5.87	124.38	95.49
4.	05-Education	271.51	2.32	269.19	99.15
5.	06-Election	5.44	0.21	5.23	96.14
6.	15-Irrigation and Power	53.04	0.68	52.36	98.72
7.	22-Revenue and Rehabilitation	205.73	117.87	87.86	42.71
8.	27-Technical Education and Industrial Training	46.58	0.93	45.65	98.00
9.	30-Vigilance	0.83	0.01	0.82	98.80
<b>Revenue Charged</b>					
10.	08-Finance	358.11	70.51	287.60	80.31
<b>Capital (Voted)</b>					
11.	01-Agriculture and Forests	12.89	0.96	11.93	92.55
12.	02-Animal Husbandry and Fisheries	4.47	1.53	2.94	65.77
13.	03-Co-operation	18.92	1.61	17.31	91.49
14.	09-Food and Supplies	2.95	0.13	2.82	95.59
15.	15-Irrigation and Power	352.73	12.60	340.13	96.43
16.	17-Local Government, Housing and Urban Development	169.92	2.60	167.32	98.47
17.	25-Social and Women's Welfare and Welfare of Scheduled Castes/Backward Classes	6.90	5.58	1.32	19.13
18.	28-Tourism and Cultural Affairs	7.79	7.03	0.76	9.76
	<b>Total</b>	<b>2068.10</b>	<b>444.38</b>	<b>1623.72</b>	<b>78.51</b>

**Appendix-XIII**  
(Refer to Paragraph 2.3.8, Page 28)  
**Statement showing Head and Sub Head-wise cases of significant and persistent excess over grants/ appropriations**

Sr.No	Grant No. , Head and Sub Head	Amount of Excess								
		2003-2004			2004-2005			2005-06		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
<b>Revenue (Voted)</b>		<b>(Rupees in crore)</b>								
	<b>15-Irrigation &amp; Power</b>									
1.	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 125-Lining of Channels 07-Other expenditure including interest	0	23.40	23.40	0	1.64	1.64	0	23.40	23.40
2.	2701-Major and Medium Irrigation 01-Major Irrigation-Commercial 141-Sutlej Yamu na Link Canal Project 07-Other expenditure including interest	0	16.80	16.80	0	1.18	1.18	0	16.80	16.80
3.	2701-Major and Medium Irrigation 03-Medium Irrigation-Commercial 104-Lining of Channels 07-Other expenditure including interest	0	13.04	13.04	0	1.47	1.47	0	14.14	14.14
4.	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 129-Bhakra Dam Unit-I 01-Direction and Administration	0	14.17	14.17	0	14.30	14.30	0	17.73	17.73
5.	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 138-Beas Project Unit-II (Pong Dam) 01-Direction and Administration	0	15.24	15.24	0	6.83	6.83	0	7.03	7.03
6.	2701-Major and Medium Irrigation 01-Major Irrigation Commercial 131-Nangal Hydrel Channel Unit-II 01-Direction and Administration	0	2.71	2.71	0	1.74	1.74	0	1.22	1.22
	<b>21-Public Works</b>									
7.	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	0	81.01	81.01	0	80.33	80.33	0	114.83	114.83
8.	2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 19-Electrical Operational Works	1.75	6.98	5.23	2.50	5.27	2.77	3.50	6.54	3.04

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9.	3054-Roads and Bridges 80-General 799-Suspense	6.00	8.01	2.01	0.01	4.94	4.93	0.01	1.09	1.08
10.	2059-Public Works 80-General 799-Suspense	0	146.59	146.59	0	151.02	151.02	0	101.13	101.13
11.	3054-Roads and Bridges 80-General 001-Direction and Administration 01-Establishment charges transferred on pro-rata basis to the Major Head 3054-Roads and Bridges	0	25.54	25.54	0	122.41	122.41	0	34.63	34.63
12.	2515-Other Rural Development Programme 799-Suspense	0	52.87	52.87	0	20.04	20.04	0	15.07	15.07
<b>Revenue Charged</b>										
<b>8 – Finance</b>										
13.	2049-Interest payments 03-Interest on Small Savings, Provident Funds etc. 104-Interest on State Provident Funds 03-Interest on All India Service Provident Fund etc.	0	1.16	1.16	0	1.20	1.20	0	1.29	1.29
<b>Capital Voted</b>										
<b>21 – Public Works</b>										
14.	4711-Capital Outlay on Flood Control Projects 03-Drainage 799-Suspense	0	8.39	8.39	0	12.31	12.31	0	19.07	19.07
15.	4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 08-Works Expenditure (Plan)	0	5.70	5.70	0	21.83	21.83	0	13.29	13.29
<b>TOTAL</b>		<b>7.75</b>	<b>422.77</b>	<b>415.02</b>	<b>2.51</b>	<b>447.71</b>	<b>445.2</b>	<b>3.51</b>	<b>388.55</b>	<b>385.04</b>

**Appendix-XIV**  
(Refers to Paragraph 2.3.9, Page 28)

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

(Rupees in crore)

Sr. No	Major head affecting the grant	Original	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
	<b>Grant No.8</b>					
1.	2071-Pensions and Other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 01-Pension and other Retirement Benefits	945.79	74.61	1020.40	1052.34	31.94
2.	2071-Pensions and Other Retirement Benefits 01-Civil 104-Gratuities 01-Gratuities	236.33	22.74	259.07	274.60	15.53
3.	2071-Pensions and Other Retirement Benefits 01-Civil 105-Family Pensions 01-Family Pensions	111.14	6.55	117.69	123.38	5.69
	<b>Grant No.15</b>					
4.	4701-Capital Outlay on Major and Medium Irrigation 01-Major Irrigation Commercial 147-Low Dam in Kandi Area 08-Works expenditure (Plan)	4.96	2.98	7.94	8.96	1.02
	<b>Grant No.17</b>					
5.	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments 12-Grant-in-aid to Municipal Committees/ Corporations/Notified Area Committees in lieu of abolition of octroi in the State	197.60	0.30	197.90	265.09	67.19
6.	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other expenditure 30-Integrated Development of Urban Infra-structure in Bathinda City (Plan)	0	20.00	20.00	40.00	20.00
	<b>Total</b>					<b>141.37</b>

Appendix-XV

(Refers to Paragraph 2.3.9, Page 28)

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

(Rupees in crore)

Sr. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final Saving
1.	1	2401-Crop Husbandry 001-Direction and Administration 01-Direction	61.25	-	0.26	61.51	56.52	4.99
2.		2402-Soil and Water Conservation 102-Soil Conservation 001-Direction and Administration 01- Direction and Administration	32.57	-	0.35	32.92	31.71	1.21
3.		2401-Crop Husbandry 107-Plant Protection 04-Setting up/Strengthening of State Pesticides Testing Laboratories (CSS)	0	-	1.04	1.04	0	1.04
4.		2415-Agriculture Research and Education 01-Crop Husbandry 120-Assistance to Other Institutions 06-Establishment of diagnostic laboratory and strengthening pesticide residue analysis laboratory in Agriculture (Plan)	0	-	2.00	2.00	0	2.00
5.		2401-Crop Husbandry 109-Extension and Farmers' Training 10-Centrally Sponsored Scheme for support to State extension programme for extension reforms (CSS)	0	-	3.17	3.17	0.46	2.71
6.	2	2403-Animal Husbandry 101-Veterinary Services and Animal Health 11-Setting up of Punjab Veterinary and Animal Science University at Damdama Sahib (Plan)	1.00	-	3.00	4.00	0	4.00
7.	7	2040-Taxes on Sales, Trade etc. 001-Direction and Administration 01- Direction and Administration	41.01	-	0.69	41.70	39.46	2.24

8.	8	2049-Interest Payment 03-Interest on Small Savings, Provident Funds etc. 104-Interest on State Provident Fund 01-Interest on General Provident Fund	616.88	-	15.19	632.07	548.80	83.27
9.		2049-Interest Payment 04-Interest on Loans and Advances from Central Government 101-Interest on Loans for State/Union Territory Plan Schemes 01-Interest on Block Loans	262.84	-	89.56	352.40	246.21	106.19
10.		2049-Interest Payment 01-Interest on Internal Debt 123-Interest on Special Securities issued to National Small Savings Fund of Central Government by State Government 02-8.50% Tax Free Bonds (Power Bonds)	54.07	-	0.10	54.17	0	54.17
11.		2049-Interest Payment 01-Interest on Internal Debt 200-Interest on Other Internal Debts 03-Loans from National Agricultural Credit (long term operation) Fund of Reserve Bank of India	58.97	-	14.91	73.88	59.55	14.33
12.		6003-Internal Debt of the State Government 105-Loans from the National Bank for Agricultural and Rural Development 01-Loans from the National Bank for Agricultural and Rural Development	206.59	-	4.48	211.07	126.54	84.53
13.	10	2235-Social Security and Welfare 60-Other Social Security and Welfare Programmes 107-Swatantrata Sainik Samman Pension Scheme 01-Pension and other benefits to the Freedom Fighters and their wards	12.50	-	0.02	12.52	10.72	1.80
14.	15	2711-Flood Control and Drainage 01-Flood Control 001-Direction and Administration 01-Direction and Administration	44.56	1.22	2.39	48.17	44.86	3.31

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15.	4701-Capital Outlay on Major and Medium Irrigation 03-Medium Irrigation Commercial 122-Irrigation facilities to Himachal areas below Talwara AIBP 08-Works expenditure (Plan)	10.00	-	6.97	16.97	8.81	8.16
16.	4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 42-Project proposal for Flood Protection Works on river Ravi, Beas and Sutlej and providing protection to Drainage System to save Agricultural Land in District Gurdaspur and Amritsar (NABARD) RIDF-X (Plan)	7.50	-	10.95	18.45	0	18.45
17.	4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 05-Construction of Link Drains and Reconstruction/ Remodelling of Drains (NABARD) (Plan)	0.50	-	1.14	1.64	0	1.64
18.	4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 07-Project for reclamation of Water logged and Saline Area of Punjab (OWD) (Plan)	0	-	3.37	3.37	0	3.37
19.	4711-Capital Outlay on Flood Control Projects 03-Drainage 103-Civil Works 11-Construction of Flood Protection Works on river Ravi, Beas and Sutlej (NABARD) (Plan)	0	-	1.48	1.48	0	1.48
20.	4705-Capital Outlay on Command Area Development 800-Other expenditure 06-Construction of Surface Drainage System Bathinda Canal Project (PSTC) (Plan)	0	-	1.25	1.25	0	1.25
21.	4702-Capital Outlay on Minor Irrigation 800-Other expenditure 01-Share Capital to Punjab State Tubewell Corporation – Deep Tubewell in Kandi (NABARD) (Plan)	10.00	-	13.00	23.00	20.12	2.88



22.		4705-Capital Outlay on Command Area Development 800-Other expenditure 14-Constructions of Field Channels of Eastern Canal System (Plan)	3.50	-	10.00	13.50	8.11	5.39
23.		4705-Capital Outlay on Command Area Development 800-Other expenditure Construction of Field Channels of Kotla Canal Branch System (Plan)	3.50	-	4.75	8.25	6.90	1.35
24.	19	3451-Secretariat-Economic-Services 101-Planning Commission-Planning Board 04-Formulation of District Plan at District Headquarter (Plan)	408.36	144.55	32.33	585.24	537.59	47.65
25.	22	2053-District Administration 093-District Establishment 01- District Establishment	77.73	-	0.33	78.06	75.33	2.73
26.		2235-Social Security and Welfare 60-Other Social Security and Welfare Programme 200-Other Programmes 08-Relief to persons affected by riots	21.91	-	5.36	27.27	21.38	5.89
27.	25	2235-Social Security and Welfare 02-Social Welfare 103-Women's Welfare 01-Home for Widows and Destitute Women including Training-cum-Productional Centre and Protective Home, Jalandhar and Home for Aged and Infirms, Hoshiarpur	1.64	0.28	0.44	2.36	1.24	1.12
<b>Total</b>								<b>472.57</b>

**Appendix-XVI**

(Refers to Paragraph 2.4, Page 28)

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

(Rupees in crore)

Sr. No.	Grant No.	Gross amount of the Re-appropriation order	Authority by which order was issued	Brief reasons of rejections
1.	2-Animal Husbandry and Fisheries	1.22	Secretary to Government, Punjab, Department of Animal Husbandry and Fisheries and Dairy Development, Chandigarh	(i) Total of re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order made to the New Scheme. (iii) Re-appropriation order not signed by the competent authority.
2.	-do-	1.04	-do-	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order is not according to revised estimates.
3.	3-Co-operation	4.86	Financial Commissioner, Co-operation, Punjab, Chandigarh	(i) Re-appropriation order made to the New Scheme. (ii) Saving of Plan used in Non-Plan side
4.	4-Defence Services Welfare	3.16	Principal Secretary to Government of Punjab Department of Defence Services Welfare Punjab, Chandigarh	(i) Re-appropriation order is not according to revised estimate. (ii) Saving of Plan used in Non-Plan side.
5.	5-Education	0.66	Principal Secretary, Sports and Youth Services, Punjab, Chandigarh	(i) Surrenders/withdrawals used without prior permission of Finance Department. (ii) Re-appropriation order is not according to revised estimate. (iii) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally.
6.	-do-	0.07	Secretary, Higher Education, Punjab Language Department, Patiala	(i) Re-appropriation is not according to revised estimates. (ii) Rules quoted wrongly.
7.	-do-	4.00	Additional Secretary, Higher Education, Punjab, Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order is not according to revised estimates. (iii) Re-appropriation order made from Capital section to Revenue section.
8.	-do-	31.41	-do-	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order is not according to revised estimates. (iii) Re-appropriation order made to the new scheme.

9.	-do-	6.62	Special Secretary to Government Punjab, Education Department, Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order made from Capital section to Revenue section.
10.	11-Health and Family Welfare	18.89	Secretary to Government Punjab, Health and Family Welfare Department, Chandigarh	(i) Re-appropriation order made from Capital to Revenue section. (ii) Saving of Plan side used in Non-Plan side
11.	12-Home Affairs and Justice	81.35	Joint Secretary to Government Punjab, Department of Home Affairs and Justice, Chandigarh	(i) Re-appropriation order is not according to Revised estimates. (ii) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally.
12.	13-Industries	0.90	Secretary to Government Punjab, Department of Industries and Commerce, Chandigarh	(i) Re-appropriation order is not according to revised estimates. (ii) Saving of salary used in other SOEs.
13.	21-Public Works	61.53	Principal Secretary to Government Punjab, Department of Water Supply and Sanitation Chandigarh	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order not signed by the competent authority.
14.	-do-	70.23	Secretary to Government Punjab, Department of Public Works, B&R Branch, Patiala	(i) Total of the re-appropriation order in respect of 'From' and 'To' sides do not tally. (ii) Re-appropriation order has not been properly classified. (iii) Saving of salary used in other SOEs.
15.	24-Science, Technology and Environment	35.10	Special Secretary to Government Punjab, Science, Technology and Environment, Chandigarh	Re-appropriation order made to the New Scheme.
16.	27-Technical Education and Industrial Training	2.02	Secretary, Technical Education and Industrial Training, Punjab, Chandigarh	(i) Re-appropriation order made to the new Scheme. (ii) Surrenders/Withdrawals used without prior permission of Finance Department.
17.	29-Transport	30.73	Secretary to Government Punjab, Department of Civil Aviation, Chandigarh	(i) Re-appropriation order is not according to revised estimate. (ii) Depot-wise break-up not shown separately.
<b>Total</b>		<b>353.79</b>		

Appendix-XVII

(Refers to Paragraph 2.5, Page 28)

Statement showing flow of expenditure during the fourth quarter of 2005-06

(Rupees in lakh)

Sr. No.	Head of Account	Total expenditure	Expenditure during 4th quarter	Percentage of expenditure in 4 <sup>th</sup> quarter	Expenditure during March 2006	Percentage of expenditure in March 2006 to total expenditure of 2005-06
1	2852-Industries	50.30	50.30	100.00	50.30	100.00
2	3425-Other Scientific Research	8.48	8.22	96.93	2.09	24.65
3	3435-Ecology and Environment	0.26	0.13	50.00	0.06	23.08
4	3451-Secretariat- Economic Services	564.73	293.67	52.00	213.43	37.79
5	3452-Tourism	0.88	0.45	51.14	0.35	39.77
6	3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions	374.02	297.62	79.57	246.28	65.85
7	4055-Capital Outlay on Police	63.64	40.00	62.85	33.79	53.10
8	4058-Capital Outlay on Printing and Stationery	0.08	0.07	87.50	0.06	75.00
9	4059-Capital Outlay on Public Works	8.83	5.67	64.21	4.64	52.55
10	4070-Capital Outlay on other Administrative Services	17.04	15.13	88.79	14.48	84.98
11	4202-Capital Outlay on Education, Sports, Art and Culture	18.67	16.23	86.98	16.23	86.93
12	4210-Capital Outlay on Medical and Public Health	2.96	1.82	61.49	1.20	40.54
13	4215-Capital Outlay on Water Supply and Sanitation	128.16	123.23	96.15	94.93	74.07
14	4217-Capital Outlay on Urban Development	124.88	74.73	59.84	72.66	58.18
15	4402-Capital Outlay on Soil and Water Conservation	7.93	5.09	64.19	3.73	47.04
16	4403-Capital Outlay on Animal Husbandry	0.82	0.56	68.29	0.56	68.29
17	4405-Capital Outlay on Fisheries	0.17	0.17	100.00	0.17	100.00
18	4515-Capital Outlay on Other Rural Development Programmes	44.93	32.10	71.44	26.73	59.49
19	4701-Capital Outlay on Major and Medium Irrigation	182.54	92.81	50.84	60.06	32.90
20	4702-Capital Outlay on Minor Irrigation	25.08	12.73	50.76	5.71	22.77

21	4705-Capital Outlay on Command Area Development	37.73	19.30	51.15	10.44	27.67
22	4801-Capital Outlay on Power Projects	45.28	45.28	100.00	45.28	100.00
23	4851-Capital Outlay on Village and Small Industries	5.82	5.71	97.94	5.68	97.59
24	5452-Capital Outlay on Tourism	0.55	0.55	100.00	0.55	100.00
25	5475-Capital Outlay on Other General Economic Services	287.74	262.02	91.06	181.21	62.98
	<b>TOTAL</b>	<b>2001.52</b>	<b>1403.59</b>	<b>70.13</b>	<b>1090.62</b>	<b>54.49</b>

**Appendix-XVIII**

**(Refers to Paragraph 2.6, Page 29)**

**Detail of expenditure on new service/new instrument of service**

<b>Sr. No.</b>	<b>Grant No.</b>	<b>Head of Account</b>	<b>Scheme</b>	<b>Expenditure Rs.</b>
1.	17	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure	32-Integrated Development and Urban Infrastructure in Samana Town Distt. Patiala (Plan)	21,56,00,000
2.	27	2203-Technical Education 112-Engg./Technical Colleges and Institutes	08-Establishment of Engg. Institute in the Campus of Govt. Polytechnic, Lehragagga (Plan)	60,00,000
3.	28	5452-Capital Outlay on Tourism 01-Tourist Accommodation 800-Other Expenditure	04-Development of Village Shambhu (Mughal Sarai) as Tourist destination (Plan)	39,44,000
4.	28	5452-Capital Outlay on Tourism 01-Tourist Accommodation 800-Other Expenditure	09-Running of Tourist Reception Centre at Anandpur Sahib (Plan)	15,70,000
			<b>TOTAL</b>	<b>22,71,14,000</b>

**Appendix - XIX**  
(Refers to Paragraph 2.8.2, Page 29)

**Persistent savings in reviewed grants/appropriations**

Sr. No.	Grant/Head of Account/ Name of Scheme	Total Grant/ Amount of Savings (per cent)		
		2003-04	2004-05	2005-06
	<b>10-General Administration</b>			
	<b>Revenue Plan State</b>	<i>(Rupees in lakh)</i>		
1.	2052-Secretariat-General Services 092-Other Offices	<u>355.00</u>	<u>68.00</u>	<u>100.00</u>
	06-Introduction of computerisation in Punjab Government offices, semi government bodies and offices including maintenance and upgradation of the system (Voted)	355.00 (100)	68.00 (100)	44.62 (44.62)
	<b>Capital Plan CSS (Share)</b>			
2.	4070-Capital Outlay on Other Administrative Services 800-Other expenditure	<u>90.00</u> <u>90.00</u>	<u>90.00</u> <u>90.00</u>	<u>95.00</u> <u>95.00</u>
	05-State Share of Centrally Sponsored Scheme and provision for site preparation etc. (Voted)	(100)	(100)	(100)
	<b>13-Industries</b>			
	<b>Revenue Plan (CSS)</b>			
3.	2851-Village and Small Industries 102-Small Industries	<u>200.00</u> <u>174.20</u>	<u>100.00</u> <u>100.00</u>	<u>120.00</u> <u>71.68</u>
	15-Prime Minister Rozgar Yojna (PMRY) (Voted)	(87.10)	(100)	(59.73)
	<b>Revenue Plan (State)</b>			
	<b>Capital Plan State</b>			
4.	4851-Capital Outlay on Village and Small Industries 800-Other expenditure	<u>12.00</u> <u>12.00</u>	<u>16.50</u> <u>16.50</u>	<u>16.50</u> <u>16.50</u>
	10-Payment of enhanced Cost of Land of Bureau of Indian Standards	(100)	(100)	(100)
	<b>25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes</b>			
	<b>Revenue Non-Plan State</b>			
5.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes	<u>600.00</u> <u>418.76</u>	<u>600.00</u> <u>373.97</u>	<u>1414.59</u> <u>541.29</u>
	277-Education 01-Scholarships for post-matric students for scheduled castes	(69.79)	(62.32)	(38.26)
6.	03-Hostel for boys and girls studying in schools and colleges	<u>20.00</u> <u>20.00</u>	<u>20.00</u> <u>20.00</u>	<u>20.00</u> <u>20.00</u>
		(100)	(100)	(100)
	<b>Revenue Plan CSS</b>			
7.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03-Capital subsidy under bank tie up loaning programme to below poverty line Scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation (Voted)	<u>2000.00</u> <u>2000.00</u>	<u>2000.00</u> <u>2000.00</u>	<u>2000.00</u> <u>700.00</u>
		(100)	(100)	(35)
8.	05-Funding of economic ventures including commercial activities (A) Purchase of plots (Voted)	<u>200.00</u> <u>200.00</u>	<u>100.00</u> <u>100.00</u>	<u>100.00</u> <u>100.00</u>
		(100)	(100)	(100)
9.	06-Funding of economic ventures/ commercial activities for economic ventures (B) Venture set up (Voted)	<u>300.00</u> <u>300.00</u>	<u>200.00</u> <u>200.00</u>	<u>200.00</u> <u>200.00</u>
		(100)	(100)	(100)

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10.	09-Strengthening of 100 community centres for providing equipment and raw material (Voted)	<u>74.84</u> 74.84 (100)	<u>75.21</u> 75.21 (100)	<u>75.92</u> 75.92 (100)
11.	11-Implementation of SCP programmes at district HO placing funds at the disposal of DC (Voted)	<u>340.00</u> 340.00 (100)	<u>340.00</u> 340.00 (100)	<u>340.00</u> 340.00 (100)
	<b>Revenue Plan CSS</b>			
12.	2225-Welfare of SC's, ST's, and OBC's 03-Welfare of backward classes 277-Education 04-Scheme of post-matric scholarships to the other backward classes students (Voted)	<u>425.94</u> 425.94 (100)	<u>425.94</u> 425.94 (100)	<u>425.94</u> 177.99 (41.78)
	<b>Revenue Plan CSS</b>			
13.	15-Removal of untouchability under programme for implementation of PCR Act, 1995 (Voted)	<u>55.50</u> 55.50 (100)	<u>40.43</u> 40.43 (100)	<u>73.43</u> 33.00 (44.94)
	<b>29-Transport</b>			
	<b>Revenue Non-Plan State</b>			
14.	3055-Road Transport 201-Government Transport Services 05-Punjab Roadways, Chandigarh 08-Rent/Lease payable for buses/bus operators (Voted)	<u>150.00</u> 66.19 (44.12)	<u>101.12</u> 27.63 (27.32)	<u>136.00</u> 89.86 (66.07)
15.	06-Punjab Roadways, Pathankot 06-Other expenditure (will include interest on capital and contribution to funds) (Voted)	<u>190.28</u> 45.28 (27.28)	<u>210.22</u> 63.40 (30.15)	<u>116.25</u> 62.58 (53.83)
16.	09-Punjab Roadways, Hoshiarpur 06-Other expenditure (will include interest on capital and contribution to funds) (Voted)	<u>86.23</u> 48.27 (55.97)	<u>102.99</u> 36.33 (35.27)	<u>85.72</u> 23.49 (27.40)
17.	09-Punjab Roadways, Hoshiarpur 06-Rent/lease payable for buses/bus operators (Voted)	<u>150.00</u> 84.16 (56.10)	<u>118.53</u> 73.96 (62.39)	<u>120.89</u> 83.47 (69.04)
18.	10-Punjab Roadways, Ferozepur 08- Rent/lease payable for buses/bus operators (voted)	<u>140.00</u> 85.14 (60.81)	<u>93.75</u> 50.85 (54.24)	<u>91.00</u> 56.75 (62.36)
19.	12-Punjab Roadways, Nawan Shahar 08- Rent/lease payable for buses/bus operators (voted)	<u>200.00</u> 101.86 (50.93)	<u>141.05</u> 82.50 (58.48)	<u>124.00</u> 49.92 (40.25)
20.	18-Punjab Roadways, Nangal 06-Other expenditure (will include interest on capital and contribution to funds) (Voted)	<u>145.20</u> 71.73 (28.73)	<u>131.36</u> 72.76 (55.38)	<u>139.60</u> 52.47 (37.58)
21.	5055-Capital outlay on Road Transport 201-Government Transport Services 03-Punjab Roadways, Jalandhar 03-Repairs and maintenance (Voted)	<u>44.50</u> 44.50 (100)	<u>50.20</u> 21.38 (42.58)	<u>66.85</u> 31.78 (47.53)
22.	08-Punjab Roadways, Ludhiana 03-Repairs and maintenance (Voted)	<u>87.00</u> 69.36 (79.72)	<u>81.00</u> 26.83 (33.12)	<u>78.50</u> 30.14 (38.39)
23.	18-Punjab Roadways, Nangal 03-Repair and maintenance	<u>51.50</u> 37.51 (72.83)	<u>60.00</u> 21.11 (35.18)	<u>53.00</u> 24.60 (46.41)



## Appendix – XX

(Refers to Paragraph 2.8.3, Page 29)

**Savings due to non-release of funds/grants and non-submission of claims by the beneficiaries**

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department (Rs are in lakh)
	<b>25-Social and Women's Welfare and Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>		
	<b>a) Revenue Non-Plan State</b>		
1	2225-Welfare of SC's & ST's and Other Backward Classes	541.29	Funds not released by the Government
2	03-Hostels for boys and girls studying in schools and colleges	20.00	Funds not released by the Government
3	277-Education 04-Grant to students studying in medical and engineering colleges	6.88	Due to non-submission of claims by eligible students
	08-Coaching for stenography	2.38	Less claim drawn from treasury on the basis of attendance of trainees.
4	09-Award of brilliant Scheduled Castes students	3.12	Less claim drawn from treasury on the basis of attendance of trainees.
	<b>Revenue Plan CSS</b>		
5	2225-Welfare of Scheduled Castes, Scheduled Tribes and other backward classes 789-Special Component Plan for scheduled castes 01-Scheme for setting up of institutes for training to scheduled castes candidates in stenography	15.52	Less drawal of scholarship due to shortage of students (Rs 8) and non-receipt of bill on account of salary and OE (Rs 7.52)
6	03-Capital subsidy under bank tie-up loaning programme to below poverty line scheduled castes through – Punjab Scheduled Castes Land Development and Finance Corporation	700.00	Amount was not released by Government

7	03-Welfare of backward classes 277-Education 04-Scheme of post-matric scholarships to other backward classes for studies in India	177.99	The amount was not released by Government.
8	2225-Welfare of Scheduled Castes and other backward classes 01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 15-Removal of untouchability under programme for implementation of PCR Act 1995	33.00	Funds not released by Government.
9	10-Formulation of Directorate Special Component Plan/monitoring/review and implementation of SCP	1.67	Funds not released by the Government
	<b>29-Transport</b>		
10	3055-Road transport 07-Punjab Roadways Moga 06-Other expenditure (will include interest on capital and contribution to funds)	90.94	Funds not released by Government
11	08-Rent/lease payable for buses/ bus operators (Moga)	46.36	Rs.29.64 not released by Government and Rs 16.72 is due to non-renewal of agreement with Private Bus operators
12	08-Punjab Roadways Ludhiana 08-Rent/lease payable for buses/ bus operators	71.86	Funds not released by Government
13	09-Punjab Roadways Hoshiarpur 06-Other expenditure(will include interest on capital and contribution to funds)	23.49	Funds not released by Government
14	08-Rent/lease payable for buses/ bus operators	83.47	Rs 72.54 not released by Government and Rs 10.93 could not be spent due to non-receipt of bills from private operators
15	10-Punjab Roadways Ferozepur 06-Other expenditure (will include interest on capital and contribution to funds)	69.74	Funds not released by Government

16	08-Rent/lease payable for buses/ bus operators	56.75	Rs 41.33 not released by Government and Rs 15.42 due to non-renewal of Agreement by the Bus Operator (KMS)
17	11-Punjab Roadways Batala 08-Rent/lease payable for buses/ bus operators	33.50	Rs 21.76 not released by the Government and Rs 11.74 not utilized due to late agreement among Bus Operators.
18	12-Punjab Roadways Nawanshar 08-Rent/lease payable for buses/ bus operators	49.92	Rs 37.20 not released by Government and Rs 12.72 is due to transfer to six buses to other depot (Jalandhar-II)
19	13-Punjab Roadways Taran Taran 01-Management	18.54	Rs 10.25 not released by Government and Rs 8.29 due to non-receipt of bills etc.
20	06-Other expenditure (will include interest on capital and contribution to funds)	22.52	Rs.20.84 not released by Government and Rs.1.68 charged as interest could not be deposited due to less interest to be paid.
21	06-Rent/lease payable for buses/ bus operators.	36.74	Rs.36 not released by Government and Rs.0.74 due to late finalization of agreement with Bus Operators.
22	14-Punjab Roadways Muktsar 08-Rent/lease payable to buses/ bus operators	35.68	Rs.33.10 not released by the Government and Rs.2.58 due to non-renewal of agreement.
23	16-Punjab Roadways Ropar 06-Other expenditure (will include interest on capital and contribution to funds)	36.87	Rs.5.50 was not released by Government and Rs.31.37 due to non-finalisation of awards by Courts.

24	17-Punjab Roadways Jagraon 08-Rent/lease payable for buses/ bus operators	61.08	Rs.34.32 not released by Government and Rs.26.76 due to decrease of Buses in operation.
25	18-Punjab Roadways, Nangal 08-Rent/lease payable for buses/ bus operators	36.09	Due to less operation of KM Scheme Buses
	<b>Capital Non-Plan State</b>		
26	5055-Capital outlay on Road Transport Services (Punjab Roadways) 03-Punjab Roadways Jal-I 03-Repairs and maintenance	31.78	Rs.31.34 not released by Government and Rs.0.44 due to non-receipt of bills etc. for payment.
27	08-Punjab Roadways, Ludhiana 03-Repairs and maintenance	30.14	Funds not released by Government
28	18-Punjab Roadways Nangal 03-Repairs and maintenance	24.60	Funds not released by Government
	<b>Revenue Non-Plan State</b>		
29	3055-Road Transport 01-Government Transport Services Punjab Roadways 01-Punjab Roadways Amritsar-I 03-Repairs and maintenance	8.40	Funds not released by Government; saving is due to vacant posts.
30	08-Rent/lease payable for buses/ bus operators	36.89	Funds not released by Government.
31	02-Punjab Roadways Amritsar-II 02-Operation	82.30	Funds not released by Government
32	08-Rent/lease payable for buses/ bus operators	26.90	Funds not released by Government
33	03-Punjab Roadways Jalandhar-I 02-Operation	129.49	Funds not released by Government
34	06-Rent/lease payable for buses/ bus operators	26.81	Rs.25.70 not released by Government and Rs.1.11 has not been utilized.
35	04-Punjab Roadways Jalandhar-II 02-Operation	95.24	Funds not released by Government
36	03-Repairs and maintenance	8.24	Funds not released by Government
37	08-Rent/lease payable for buses/ bus operators	17.90	Funds not released by Government
38	05-Punjab Roadways Chandigarh 01-Management	8.60	Rs.8.34 not released by Government and Rs.0.26 due to non-submission of claims by the employees.

39	03-Repairs and maintenance	26.28	Rs.18.63 not released by Government and Rs.7.68 could not be paid due to compulsory retirement of staff.
40	06-Punjab Roadways Pathankot 02-Operation	103.07	Rs.96.27 not released by Government and Rs.6.37 due to compulsory retirement of staff
41	06-Rent/lease payable for buses/ bus operators	42.49	Rs.42.21 not released by Government and Rs.0.21 due to non-receipt of bills
42	07-Punjab Roadways Moga 01-Management	5.80	Rs.3.33 not released by Government and Rs.2.47 not utilized.
43	02-Operation	61.92	Funds not released by Government
44	08-Punjab Roadways Ludhiana 01-Management	7.45	Rs.4.55 not released by Government and Rs.2.90 not utilised due to non-receipt of bills
45	02-Operation	152.94	Rs.112.94 not released by Government and Rs.40 due to non passing of bills by Treasury
46	06-Other expenditure (will include interest on capital and contribution to funds)	22.54	Rs.5.69 not released by Government and Rs.16.85 due to non-finalisation of MTRP
47	09-Punjab Roadways Hoshiarpur 02-Operation	114.32	Funds not released by Government
48	10-Punjab Roadways Ferozepur 02-Operation	175.57	Rs.167.47 not released by Government and Rs.8.10 saving is due to shortage of staff
49	03-Repairs and maintenance	11.84	Saving is due to shortage of staff
50	11-Punjab Roadways, Batala 01-Management	9.12	Rs.7.42 was not released and Rs.1.70 saving is due to shortage of staff

51	02-Operation	117.20	Rs.111.81 not released by Government and Rs.5.39 saving due to drawal of salary of Superintendent from November 2005 to February 2006 of Punjab Roadways, Jalandhar-I
52	06-Other expenditure (will include interest on capital and contribution to funds	8.32	Rs.7.36 not released by Government and Rs.0.96 is due to non finalization of MTRP
53	12-Punjab Roadways Nawanshahr 02-Operation	111.82	Funds not released by Government
54	03-Repairs and maintenance	13.05	Funds not released by Government
55	13-Punjab Roadways, Taran Tarn 01-Management	18.55	Rs.11.25 not released by Government and Rs.7.30 due to non-filling of posts
56	02-Operation	76.60	Rs.71.25 not released by Government and Rs.5.35 due to non-working/plying buses
57	03-Repair and maintenance	18.87	Rs.14.75 not released by Government and Rs.4.12 is due to non-fulfilling of posts
58	14-Punjab Roadways Muktsar 02-Operation	69.71	Funds not released by Government
59	15-Punjab Roadways, Patti 02-Operation	41.19	Rs.28.57 not released and Rs.12.67 due to non-filling of posts
60	03-Repair and maintenance	8.77	Rs.2.27 not released by Government and Rs.6.50 due to vacant posts
61	16-Punjab Roadways, Ropar 01-Management	12.19	Rs.9.40 not released by Government and Rs.2.79 is due to non-drawal of allowances
62	02-Operation	112.03	Rs.104.00 not released by Government and Rs.5.89 due to non-payment of overtime allowance.

63	17-Punjab Roadways, Jagraon	91.48	Rs.84.82 not released by Government and Rs.6.66 due to non-filling of vacant posts
64	03-Repairs and maintenance	14.21	Rs.13.58 not released by Government and Rs.0.63 due to non-receipt of claims by employees.
65	06-Other expenditure (will include interest on capital and contribution to funds)	11.68	Rs.11.66 not released by the Government and Rs.0.02 due to actual booking.
66	18-Punjab Roadways, Nangal 03-Operation	39.00	Saving is due to non-receipt of claims by employees
	<b>Capital Plan State</b>		
67	5055-Capital Outlay on Road Transport 02-Punjab Roadways, Amritsar-2 03-Repair and maintenance	9.75	Rs.9.59 not released by Government and Rs.0.16 due to non-receipt of bills
68	04-Punjab Roadways Jalandhar-2 03-Repair and maintenance	7.83	Funds not released by Government
69	05-Punjab Roadways Chandigarh 03-Repairs and maintenance	12.49	Funds not released by Government
70	06-Punjab Roadways Pathankot 03-Repairs and maintenance	18.86	Funds not released by Government
71	07-Punjab Roadways Moga 03- Repair and maintenance	16.84	Rs.15.65 not released by Government and Rs.1.19 saving is due to less consumption of mileage.
72	11-Punjab Roadways, Batala 03- Repair and maintenance	11.12	Rs.9.59 not released by Government and Rs.1.53 is due to less consumption of tyres due to reduction in fleet.
73	12-Punjab Roadways Nawanshahar 03-Repair and maintenance	10.26	Funds not released by Government
74	13-Punjab Roadways Taran Tarn 03-Repair and maintenance	8.99	Rs.5.50 not released by Government and Rs.3.49 due to non-receipt of new buses
75	14-Punjab Roadways Muktsar 03-Repair and maintenance	8.85	Funds not released by Government

76	15-Punjab Roadways Patti 03-Repair and maintenance	10.14	Rs.10 not released by Government and Rs.0.14 due to non-receipt of bills for payment from the employees
77	16-Punjab Roadways Roopnagar 03-Repair and maintenance	8.25	Rs.8.21 not released by Government and Rs.0.21 unspent
78	17-Punjab Roadways Jagraon 03-Repair and maintenance	15.91	Funds not released by Government
	<b>Grant No.10 Capital Plan Share</b>		
79	4070-Capital outlay on Administrative Services 800-Other Expenditure Department of Information Technology Punjab 52-ME	85.50	Funds not released by Government
	<b>Revenue Plan CSS</b>		
80	2052-Secretariat General Services 092-Other Offices 05-Provision for site preparation etc.	9.50	Central share was not released by Government of India
	<b>Total</b>	<b>4534.99</b>	

**Say Rs 45.35 crore**



## Appendix – XXI

(Refers to Paragraph 2.8.3, Page 30)

## Savings due to bills not passed by the treasury

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ Department
	<b>29-Transport</b>		
	<b>Revenue Non-Plan</b>		
1.	3055-Road Transport 05-Punjab Roadways Chandigarh 08-Rent/lease payable for buses/ bus operators	3.86	Bills not passed by Treasury
2.	01-Employees Training School, Industrial Area	2.21	Bills not passed by Treasury
3.	Punjab Roadways, Ludhiana 02-Operation	40.20	Bills not passed by Treasury
4.	Punjab Roadways, Ropar 02-Operation	2.39	Bills not passed by Treasury
	<b>10-General Administration</b>		
5.	2052-Secretariat-General Services 092-Other offices-department of Information and Technology Punjab 05-Other charges	39.62	Bills not passed by Treasury
6.	13-Office expenses	10.00	Bills not passed by Treasury
7.	05-Other charges	7.36	Bills not passed by Treasury
	<b>Total</b>	<b>105.64</b>	

**Appendix-XXII**

(Refers to Paragraph 2.8.3, Page 30)

**Substantial excess over Grants/Appropriations**

(Rupees in lakh)

Sr. No.	Grants/Head of Account	Provision	Expenditure	Excess	Reasons
	<b>29-Transport</b>				
1.	06-Other expenditure (will include interest on capital and contribution to funds)	108.91	121.78	12.87	Excess is due to non-acceptance of RE
	<b>Capital Non-Plan</b>				
2.	5055-Capital Outlay on Road Transport 99-No detailed head	500.00	581.97	81.97	Due to retirement of documents from Banks
3.	3055-Road Transport 201-Government Transport Services – Punjab Roadways 04-Punjab Roadways Ja-II	58.93	81.92	22.99	Excess is due to non-acceptance of RE
4.	01-Punjab Roadways Nawanshahr 06-Other expenditure (will include interest on capital and contribution to funds)	96.80	142.49	45.69	Excess is due to non-acceptance of RE
5.	14-Punjab Roadways Muktsar 06-Other expenditure (will include interest on capital and contribution to fund)	82.05	96.58	14.53	Excess is due to non-acceptance of RE
6.	15-Punjab Roadways Patti 06-Other expenditure (will include interest on capital and contribution to fund)	76.40	95.89	19.49	Excess is due to non-acceptance of RE
7.	18-Punjab Roadways Nangal 09-Payment of Loans by PUNBUS for Buses/Bus Stands	400.00	475.20	75.20	Excess is due to non-acceptance of RE
8.	5055-Capital Outlay on Road Transport 201-Government Transport Services – Punjab Roadways 01-Punjab Roadways Amritsar-I 03-Repairs and maintenance	43.10	106.51	63.41	Excess is due to non-acceptance of RE
	<b>Total</b>			<b>336.15</b>	

**Appendix-XXIII**  
(Refers to Paragraph 3.2.2, Page 45)

**List of Drawing and Disbursing Officers covered under Review**

Sr.No.	Name of department/offices
	<b>College of Veterinary Science</b>
1	Department of Animal Breeding & Genetics
2	Department of Animal Husbandry Extension
3	Department of Animal Nutrition
4	Department of EPI & Preventive Medicine
	<b>Home Science College</b>
5	Department of Food and Nutrition
	<b>College of Agriculture</b>
6	Department of Soil
7	Department of Plant Breeding, Genetics & Biotechnology
8	Department of Agronomy Technology
9	Department of Entomology
	<b>College of Basic Sciences &amp; Humanities</b>
10	Department of Economics
	<b>College of Agricultural Engineering</b>
11	Department of Farm Power & Machinery
12	Department of Mechanical Engineering
	<b>Research Stations</b>
13	Research Station Gurdaspur
14	Research Station Bathinda
	<b>Research sub Station</b>
15	RSS (Faridkot)
16	RSS Naraingarh (Patiala)
17	RSS Bahadurgarh (Patiala)
	<b>Extension Education</b>
18	KVK Faridkot
19	KVK Bathinda

20	KVK Patiala
21	KVK Gurdaspur
	<b>Training Centre</b>
22	Training Centre Gurdaspur
	<b>Extension Specialist Farm Advisory Service Scheme (FASS)</b>
23	District Extension Specialist, Bathinda
24	District Extension Specialist, Faridkot
25	District Extension Specialist, Chandigarh
26	Communication Centre, Punjab Agricultural University Ludhiana
	<b>Offices</b>
27	Comptroller
28	Registrar
29	Chief Engineer cum Estate Officer
30	Director Students Welfare
31	Director Research
32	Director Extension Education
33	Director Seeds
34	Dean of Post Graduate Studies
35	Dean, College of Agriculture
36	Dean, College of Basic Science & Humanities
37	Dean, College of Agricultural Engineering
38	Dean, College of Home Science
39	Dean, College of Veterinary, Science

**Appendix-XXIV**  
(Refers to Paragraph 3.4.5 : Page 70)

**Sampling Plan (Design and Estimation Procedure)**

**Sampling Methodology**

A stratified multi-stage design was adopted for the survey. The first stage units (FSU) were the villages in the rural sector and Urban Frame Survey (UFS) blocks in the urban sector.

Within each district of a State/Union Territory, two basic strata were formed. (i) rural stratum comprising of all rural areas of the district and (ii) urban stratum comprising of all urban areas of the district. However, if there were one or more towns with population 10 lakh or more as per population census 2001 in a district, each were considered as another basic stratum.

**Selection of Primary Sampling Units**

**Rural Units:** The villages for each district were selected through Probability Proportion to Size with Replacement (PPS) from the sampling frames.

**Urban Units :** The list of blocks for each district was then selected through Simple Random Sampling Without Replacement (SRSWOR) from the sampling frames.

**Sampling Design: Rural Sampling**

**Selection of hamlet groups**

The first task was to ascertain the exact boundaries of the PSU, by discussing the layout of the village with the key informants of the village. After identifying the boundaries and layout of the village, if the population of the village was found be more than 600, it was divided into suitable number of "hamlet groups". The number of hamlet groups formed, based on the population of the village, was as follow:

Village population	Number of hamlet groups formed
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on ....

The hamlet groups thus formed had more or less an equal population size (i.e. the population across hamlets stays more or less same).

### **Sampling Design: Urban Sampling**

#### ***Selection of sub-blocks***

The first task was to ascertain the exact boundaries of the UFS Block as per the NSS Maps. After identifying the boundaries and layout of the block, if the population of the block was found to be more than 600, it was divided into a suitable number of "hamlet groups". Else, the entire block was listed. The number of sub-blocks framed, based on the population of the village, was as follows:

<b>PSU population</b>	<b>Number of hamlet groups formed</b>
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on ....

The sub-blocks thus, formed had more or less equal the population. Preference was given to sub-blocks having slum areas. If there were more than one slum sub-blocks, then the second sub-block was selected on a random basis. In a case where there was some slum clusters in the selected UFS (which incidentally was not a slum UFS) a minimum of 50 per cent of the household interviews were conducted in these clusters (subject to the availability of eligible households).

### **Sampling Design: Sampling of Schools**

The Government schools (with primary/upper primary sections) in the selected UFS blocks/villages were identified. However, if there were no sufficient number in such areas, then the schools that were accessed by the children living in the selected UFS blocks/villagers were selected through random sampling.

### **Estimation Procedure (Rural)**

#### ***Notation:***

i= Subscript for i-th PSU [Village (Panchayat Ward)/Block]

j= subscript for j-th USU [Household]

Z= Population of Rural areas in district

H = Total number of listed households in the village/block

h= Number of eligible households in the village/block

$z$  = Size of the sampled villages used for selection

$n$  = Number of sampled villages in a district

$B^*$  = Number of hamlet groups formed in a village;  $B^*=1$  if the number of hamlet groups is 1 and  $B^*= B/2$  if the number of hamlet groups is greater than 1

$Y$  = Estimate of population total  $Y$  for the characteristics  $y$

**Formula for Estimation of aggregates at Stratum Level for Rural**

$$Y = Z \frac{1}{n} \sum_{h=1}^n H_j B_{*I} \sum_{ij} \gamma_{ij}$$

**Estimation Procedure (Urban)**

*Notation:*

$i$  = Subscript for  $I$ -th PSU [Village (Panchayat Ward)/Block]

$j$  = subscript for  $j$ -th USU [Household]

$N$  = Number of NSSO blocks in district

$Z$  = Population of Rural areas in district

$n$  = Number of sampled blocks in district

$H$  = Total number of listed households in the village/block

$h$  = Number of eligible households in the village/block

$N$  = Number of sampled villages in a district

$B^*$  = Number of sub blocks formed;  $B^*= 1$  if the number of sub blocks formed is 1 and  $B^*=B/2$  if the number of sub blocks formed is greater than 1

$Y$  = Estimate of population total  $Y$  for the characteristics  $y$

**Formula for Estimation of aggregates at Stratum Level for Rural**

$$Y = Z \frac{1}{n} \sum_{h=1}^n H_j B_{*I} \sum_{ij} \gamma_{ij}$$

$$Y = N \sum_{j=1}^L H_j B_{*i} \sum_{j=1}^L \gamma_{ij}$$

The overall estimate for the State obtained by summing the stratum estimates over all the strata.

**Estimates of Error**

The estimated variance of the above estimates would be

$$\text{Var}(Y) = \sum_s \text{Var}(Y_s) = \sum_s \sum_i \text{Var}(Y_{si})$$

**Relative Standard Error**

$$\text{RSE}(Y) = \sqrt{\text{Var}(Y)/Y} \times 100$$

Separate variances would be calculated for strata with PPSWR selection for first stage and SRSWOR



**APPENDIX-XXV**  
**(Refers to Paragraph 4.6.1, Page 107)**  
**Statement showing paragraphs/review for which explanatory**  
**notes were not received upto June 2006**  
**(Audit Report Civil)**

S No.	Name of the department	1999-2000	2000-01	2001-02	2002-03	2003-04	Total
1.	Agriculture	-	-	-	1	-	1
2.	Commercial Activities Transport, Food & Civil Supplies and Colonisation	1	-	-	-	-	1
3.	Education Department	1	-	1	1	1	4
4.	Financial Assistance to Local Bodies Education, Health & Family Welfare, Animal Husbandry, Rural Development, Public Works Deptt.(PHB), Agriculture, Sports, Social Welfare, General Administration, Housing and Urban Development, Science & Technology	1	1	1	-	-	3
5.	General Administration Home, Transport, Justice, Jail and Police	-	-	-	4	1	5
6.	General Paras General Administration, Home Affairs & Justice, Finance, Police, Jails, Education, Food and Civil Supplies, Agriculture, Town and Country Planning, Rural Development, Animal Husbandry, Health & Family Welfare, Cooperation, Public Works Deptt (PHB), Local Government, Defence Services, Social Welfare, Sports and Youth Services, Rehabilitation	1	1	1	-	2	5
7.	Health and Family Welfare	1	3	-	3	2	9
8.	Industry	-	-	-	-	1	1
9.	Public Works Department (Building and Roads)	-	3	4	6	6	19
10.	Public Works Deptt (Public Health)	-	-	-	-	2	2
11.	Public Works Deptt (Irrigation and Power)	1	1	2	5	4	13
12.	Revenue Deptt	-	-	-	-	1	1
13.	Planning	-	-	-	-	1	1
14.	Rural Development and Panchayats	-	-	1	1	-	2
15.	Social Welfare	-	-	-	2	-	2
16.	Science & Technology	1	-	-	-	-	1
17.	Tourism and Cultural Affairs	-	-	-	-	1	1
18.	Transport	-	-	-	-	1	1
19.	Technical Education & Industrial Training	-	1	-	1	-	2
20.	Animal Husbandry	-	1	1	-	-	2
21.	Cooperation Deptt.	1	-	1	-	-	2
22.	Sports and Youth Services	-	-	-	1	-	1
23.	Labour & Employment	-	-	-	-	1	1
24.	Housing and Urban Development	-	-	-	3	7	10
25.	Information & Public Relation	-	-	-	1	-	1
	<b>Total</b>	<b>8</b>	<b>11</b>	<b>12</b>	<b>29</b>	<b>31</b>	<b>91</b>

**Reviews : 20**

**Paras : 71**

**Appendix-XXVI**  
**(Refers to Paragraph 4.6.1, Page 107)**  
**List of Reviews and Paras of Report of CAG of India for which**  
**explanatory notes were not received upto June 2006**  
**(Audit Report Civil)**

Sr No.	Name of the department	Year of Audit Report		Number of Para	Total	Grand Total
			Review			
1.	Agriculture	2002-03	3.1		1	1
2.	Commercial Activities Transport, Food & Civil Supplies and Colonisation	1999-2k	-	7.1	1	1
3.	Education Department	1999-2k	3.1	-	1	4
		2001-02	-	6.5	1	
		2002-03	-	4.2.1	1	
		2003-04	-	4.2.6	1	
4.	Financial Assistance to Local Bodies Education, Health & Family Welfare, Animal Husbandry, Rural Development, Public Works Deptt.(PHB), Agriculture, Sports, Social Welfare, General Administration, Housing and Urban Development, Science & Technology	1999-2k	-	6.4	1	3
		2000-01	-	6.5	1	
		2001-02	6.1	-	1	
5.	General Administration Home, Transport, Justice, Jail and Police	1999-2k	-	3.7(i)PT		5
		2002-03	3.5, 3.6	4.1.5, 4.6.2	4	
		2003-04	-	4.2.11	1	
6.	General Paras General Administration, Home Affairs & Justice, Finance, Police, Jails, Education, Food and Civil Supplies, Agriculture, Town and Country Planning, Rural Development, Animal Husbandry, Health & Family Welfare, Cooperation, Public Works Deptt (PHB), Local Government, Defence Services, Social Welfare, Sports and Youth Services, Rehabilitation	1999- 2000	-	3.21	1	5
		2000-01	-	3.15	1	
		2001-02	-	3.15	1	
		2003-04	-	4.6.1 4.6.2	2	
7.	Health and Family Welfare	1999-2k	-	3.8	1	9
		2000-01	3.3	3.7, 3.8	3	
		2002-03	3.2	4.4.3, 4.5.1PT 4.6.1	3	
		2003-04	3.4	4.4.2	2	
8.	Industry	2003-04	3.5	-	1	1

9.	Public Works Department (Building and Roads)	1999-2k	-	4.1PT	-	19
		2000-01	-	4.5, 4.6, 4.7	3	
		2001-02	4.1	4.2, 4.3, 5.1	4	
		2002-03	-	4.1, 4.1.2, 4.3.3, 4.5.1, 4.5.3, 4.5.4	6	
		2003-04	3.1, 3.2	4.2.8, 4.3.2, 4.5.2, 4.5.3	6	
10.	Public Works Deptt (Public Health)	2003-04	5.1	4.2.10	2	2
11.	Public Works Deptt (Irrigation and Power)	1999-2k	-	4.7	1	13
		2000-01	4.2	-	1	
		2001-02	-	4.4, 4.5	2	
		2002-03	3.3, 3.4	4.3.1, 4.3.2, 4.4.1	5	
		2003-04	-	4.1.1, 4.1.2, 4.2.12, 4.4.1	4	
12.	Revenue Deptt	2003-04	-	4.2.9	1	1
13.	Planning	2003-04	-	4.2.5	1	1
14.	Rural Development and Panchayats	2001-02	-	6.3	1	2
		2002-03	-	4.4.2	1	
15.	Social Welfare	2002-03	3.7	4.6.3	2	2
16.	Science & Technology	1999-2k	6.2	-	1	1
17.	Tourism and Cultural Affairs	2003-04	-	4.2.7	1	1
18.	Transport	2003-04	-	4.2.1	1	1
19.	Technical Education & Industrial Training	2000-01	-	6.4	1	2
		2002-03	-	4.4.5	1	
20.	Animal Husbandry	2000-2k	3.1	-	1	2
		2001-02	-	3.2	1	
21.	Cooperation Deptt.	1999-2k	-	3.5	1	2
		2001-02	-	3.3	1	
22.	Sports and Youth Services	2002-03	-	4.4.4	1	1
23.	Labour & Employment	2003-04	3.3	-	1	1
24.	Housing and Urban Development	2002-03	-	4.1.3, 4.3.4, 4.5.2	3	10
		2003-04	-	4.1.3, 4.1.4, 4.2.2, 4.2.3, 4.2.4, 4.3.1, 4.5.1	7	
25.	Information & Public Relation	2002-03	-	4.1.4	1	1
<b>Total</b>			<b>20</b>	<b>71</b>		<b>91</b>

**Appendix-XXVII**

**(Refers to Paragraph 5.1.11, Page 114)**

**Actual detention of buses in five depots**

Name of Depot	2001-02			2002-03			2003-04			2004-05			2005-06		
	No. of buses	Percentage of detention	Buses excess detained	No. of buses	Percentage of detention	Buses excess detained	No. of buses	Percentage of detention	Buses excess detained	No. of buses	Percentage of detention	Buses excess detained	No. of buses	Percentage of detention	Buses excess detained
Chandigarh	130	17.3	10	116	17.8	9	106	13.5	4	106	29.4	21	--	--	--
Hoshiarpur	--	--	--	--	--	--	98	14.1	4	98	26.7	17	80	18.0	6
Ludhiana	135	24.0	19	121	14.5	6	121	11.0	2	99	17.0	7	--	--	--
Nawanshahar	141	14.1	6	--	--	--	--	--	-	--	--	--	--	--	--
Ropar	118	18.9	11	92	18.5	8	87	16.0	6	87	26.8	15	72	17.1	5