

Appendix-1.1
(Refer paragraph 1.1 page 1)

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 authorization 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.

Part-B. Lay out of Finance Accounts

The Finance Accounts of Punjab contain 19 statements as depicted below.

Statement No.1 presents the summary of transactions of the State Government –receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund of the State, the Contingency Fund and the Public Account.

Statement No.2 contains the summarised statement of capital outlay showing progressive expenditure upto the end of 2007-08.

Statement No.3 gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss etc.

Statement No.4 indicates the summary of debt position of the State which includes internal debt, borrowings from Government of India, other obligations and service of debt.

Statement No. 5 gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears, etc.

Statement No. 6 gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.

Statement No. 7 gives the summary of cash balances and investments made out of such balances.

Statement No.8 depicts the summary of balances under the Consolidated Fund, the Contingency Fund and the Public Account as on 31 March 2008.

Statement No.9 shows the revenue and expenditure under different heads for the year 2007-08 as a *percentage* of total revenue/expenditure.

Statement No.10 indicates the distribution between the Charged and the Voted expenditures incurred during the year.

Statement No.11 indicates the detailed account of revenue receipts and capital receipts by minor heads.

Statement No.12 provides accounts of revenue and capital expenditure by minor heads under Non-Plan, State Plan and Centrally Sponsored Schemes separately.

Statement No.13 depicts the detailed capital expenditure incurred during and to the end of 2007-08.

Statement No.14 shows the details of investment of the State Government in statutory corporations, government companies, other joint stock companies, co-operative banks and societies etc. up to the end of 2007-08.

Statement No.15 depicts the capital and other expenditure to the end of 2007-08 and the principal sources from which the funds were provided for that expenditure.

Statement No.16 gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.

Statement No.17 presents detailed account of debt and other interest bearing obligations of the Government of Punjab.

Statement No.18 provides the detailed account of loans and advances given by the Government of Punjab, the amount of loan repaid during the year, the balance as on 31 March 2008 and the amount of interest received during the year.

Statement No.19 gives the details of earmarked balances of Reserve Funds.

Part C. List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	Rate of Growth of the parameter GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	<u>Rate of Growth of the parameter (X)</u> 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 1999-2000 : 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

Appendix-1.2
(Refer paragraph 1.2 and 1.6 - page – 3 and 21)

**Summarized financial position of the Government of Punjab
as on 31 March 2008**

(Rupees in crore)

As on 31 st March 2007		Liabilities	As on 31 st March 2008		As on 31 st March 2007		Assets	As on 31 st March 2008	
1	2	3	4	5	6	7	8	9	10
37153.66		Internal Debt (excluding overdrafts from Reserve Bank of India)		41025.28	17489.42		Gross Capital Outlay		19680.31
	9434.58	Market Loans bearing interest	13228.34			3761.74	Investments in shares of Companies, Corporations etc.	3835.65	
	0.27	Market Loans not bearing interest	0.20			13727.68	Other Capital Expenditure	15844.66	
	5.28	Loans from Life Insurance Corporation of India	4.33		5532.95		Loans and Advances		4122.64
	1.35	Loans from Life Insurance Corporation of India	1.07			4135.53	Loans for Energy	2770.19	
	1018.20	Loans from the National Bank for Agriculture and Rural Development	1241.76			1143.62	Other Development Loans	1151.63	
	573.61	Compensation and Other Bonds	509.88			253.80	Loans to government Servants and Miscellaneous Loans	200.82	
	4255.14	Loans from State Bank of India & Other Banks	3767.58		29.26		Suspense and Miscellaneous Balances		(-)9.19
	0.07	Loans from the National Co-operative Development Corporation	0.06		0.65		Advances		0.63
	666.09	Loans from other Institutions	609.82		825.87		Cash		1101.28
	-	Ways & Means Advances from the Reserve Bank of India	-		-		Cash in Treasuries and Local Remittances		-
	21199.07	Special Securities issued to National Small Savings Funds of the Central Government	21662.24			21.50	Deposits with Reserve Bank of India	75.52	
3212.96		Loans and Advances from Central Government -		3284.34		125.78	Departmental Cash Balance including Permanent Advances	200.17	
	0.33	Pre 1984-85 Loans	0.33			0.19	Permanent Cash Imprest	0.21	
	75.35	Non-Plan Loans	44.29			119.51	Investment of Earmarked Funds	0.68	
	3071.32	Loans for State Plan Schemes	3179.07			558.89	Cash balance investments	824.70	
					27396.10		Deficit on Government Accounts		31199.30

Audit Report (Civil) for the year ended 31 March 2008

	65.96	Loans for Centrally Sponsored Plan Schemes	60.65			(-)2023.36	Revenue Deficit of the Current year	3823.24	
					0.21		Other adjustments		
	-	Ways and means advances	-			29419.46	Accumulated deficit upto 31 March 2007	27376.06	
25.00		Contingency Fund		25.00	(-) 20.25		Proforma correction		
7977.45		Small Savings, Provident Funds, etc.		8613.28					
1272.26		Deposits		1337.70					
-		Overdrafts from the Reserve Bank of India		-					
1537.71		Reserve Funds		1722.04					
-		Deposits with the Reserve Bank of India		-					
75.17		Remittances Balances		87.33					
51254.21				56094.97	51254.21				56094.97

Appendix-1.3
(Refer to paragraph 1.2 page 3)

Abstract of receipts and disbursements for the year 2007-08

(Rupees in crore)

2006-07	Receipts			2007-08	2006-07	Disbursements			2007-08	
						Non Plan	Plan	Total		
1	2	3	4	5	6	8	9	10	11	
		Section-A: Revenue								
20567.14		I Revenue receipts		19237.62	18543.78	1 Revenue expenditure-	21897.32	1163.54	23060.86	23060.86
	9017.16	(i)-Tax revenue	9899.17		10338.64	General services	12886.18	5.72	12891.90	
	7744.58	(ii)-Non-tax revenue	5253.97		4103.72	Social Services-	4118.58	215.00	4333.58	
	1565.75	(iii) State's share of Union Taxes and Duties	1974.99		2318.26	-Education, Sports, Art and Culture	2600.95	73.04	2673.99	
	1487.85	(iv)Non-Plan Grants	1112.74		689.02	-Health and Family Welfare	694.48	61.99	756.47	
	397.36	(v) Grants for State Plan Schemes	617.67		346.32	-Water Supply, Sanitation Housing and Urban Development,	307.12	-	307.12	
	20.78	(vi) Grants for Central Plan Schemes	13.42		18.27	-Information and Broadcasting	12.69	4.94	17.63	
	333.66	(vii) Grants for Centrally Sponsored Schemes	365.66		79.34	-Welfare of Scheduled Castes, Scheduled tribes and Other Backward Classes	51.58	6.55	58.13	
					62.20	-Labour and Labour Welfare	67.53	0.33	67.86	
					580.18	-Social Welfare and Nutrition	370.70	68.15	438.85	
					10.13	-Others	13.53	-	13.53	
					3772.87	Economic Services-	4535.77	942.82	5478.59	
					473.72	-Agriculture and Allied Activities	462.65	199.50	662.15	
					66.23	-Rural Development	57.71	7.97	65.68	
					519.43	-Irrigation and Flood Control	567.67	-	567.67	
					1427.47	-Energy	2850.53	-	2850.53	
					138.14	-Industry and Minerals	127.05	1.30	128.35	
					551.60	-Transport	363.65	-	363.65	
					0.91	-Science, Technology and Environment	0.94	13.04	13.98	
					595.37	-General Economic Services	105.03	721.02	826.05	
					328.55	Grants-in-aid and Contributions	356.79	-	356.79	
		II. Revenue deficit carried over to Section B		3823.24	2023.36	Revenue Surplus carried over to Section-B	-	-	-	
20567.14		Total Section A		23060.86	20567.14					23060.86

Audit Report (Civil) for the year ended 31 March 2008

2006-07	Receipts			2007-08	2006-07	Disbursements			2007-08	
		Section-B					Non Plan	Plan	Total	
1	2	3	4	5	6	7	8	9	10	11
1767.65		III-Opening Cash balance including Permanent Advances and Cash Balance Investment Account etc.		825.87	2586.18	II-Capital Outlay-	272.16	1919.14	2191.60	2191.60
					93.82	General Services-	75.45	59.77	135.22	
					370.52	Social Services-	41.54	448.54	490.08	
					17.71	-Education, Sports, Art and Culture	0.02	53.77	53.79	
					9.64	-Health and Family Welfare	1.56	3.26	4.82	
					337.26	-Water Supply, Sanitation Housing and Urban Development	39.95	388.08	428.03	
					0.04	Information and Broadcasting	-	-	-	
					3.96	-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes,	-	-	-	
					0.72	-Social Welfare and Nutrition	0.01	-	0.01	
					1.19	-Others	-	3.43	3.43	
					2121.84	Economic Services-	155.17	1411.13	1566.30	
	-	Misc. Capital Receipts		0.70	35.06	-Agriculture and Allied Activities	0.97	4.02	4.99	
					131.98	Rural Development	39.81	61.48	101.29	
					358.47	-Irrigation and Flood Control	108.41	302.26	410.67	
					20.00	Energy	-	44.14	44.14	
					0.16	Industry and Minerals	0.08	-	0.08	
					416.16	Transport	5.90	896.53	902.43	
					7.31	Science Technology and Environment	-	(-)2.75	(-)2.75	
					1152.70	General Economic Services	-	105.45	105.45	
395.45		IV Recoveries of Loans and Advances		1445.15	444.16	III-Loans and Advances Disbursed	31.33	3.52	34.85	34.85
	306.44	-From Power Projects	1365.33		300.00	For Power Projects			-	
	73.74	-From Government Servants	77.60		17.05	To Government Servants			24.63	
	15.27	-From others	2.22		127.11	To Others			10.22	
	2023.36	Revenue surplus brought down	-			IV-Revenue Deficit Brought down			-	3823.24
4274.99		Public debt receipts-		6050.64	5170.55	V-Repayment of Public Debt				2107.65

	4254.20	-Internal debt other than ways and means Advances and Overdraft	5232.58		1141.88	Internal debt other than ways and means Advances and Overdraft			1360.97	
-		-Net transactions under Ways and Means Advances including overdraft	388.43			-Net transactions under Ways and Means Advances including overdraft		-	388.43	
	20.79	-Loans and Advances from Central Government	429.63		4028.67	Repayment of Loans and Advances to Central Government			358.25	
18356.90		V Public Account Receipts		19687.47	17791.59	VI-Public Account Disbursement				18751.22
	1511.74	-Small Savings and Provident funds	1874.70		1109.72	-Small Savings and Provident funds			1238.87	
	319.31	-Reserve funds	387.80		78.39	-Reserve funds			203.47	
	2085.92	-Deposits and Advances	2773.90		2188.27	-Deposits and Advances			2708.43	
	13172.89	-Suspense and Miscellaneous	12728.12		13132.88	-Suspense and Miscellaneous			12689.66	
	1267.04	-Remittances	1922.95		1282.33	-Remittances			1910.79	
					825.87	VII Cash Balance at end				1101.27
					245.49	Other Cash Balances and Investments			201.05	
					21.50	Deposits with Reserve Bank			75.52	
					558.88	Cash Balance Investment			824.70	
20823.90		Total Section-B			20823.90					
26818.35				28009.83	26818.35	Total				28009.83

Appendix-1.4
(Refer to paragraph 1.2 page 3)

Sources and application of funds

(Rupees in crore)

2006-2007		Sources		2007-2008	
20567.14		1.	Revenue receipts		19237.62
		2.	Misc Capital Receipts		0.70
395.45		3.	Recoveries of Loans and Advances		1445.15
(-) 895.56		4.	Increase in Public debt other than overdraft		3942.99
565.31		5.	Net receipts from Public account		936.25
	402.02		Increase in Small Savings	635.83	
	(-) 102.35		Increase in Deposits and Advances	65.46	
	240.92		Increase in Reserve funds	184.33	
	40.01		Net effect of suspense and Miscellaneous transactions	38.46	
	(-) 15.29		Net effect of Remittance transactions	12.17	
	941.78		Decrease in closing cash balance		
21574.12			Total		25562.71
2006-07			Application	2007-08	
18543.78		1.	Revenue expenditure		23060.86
444.16		2.	Lending for development and other purposes		34.85
2586.18		3.	Capital expenditure		2191.60
		4.	Decrease in overdraft		-
		5.	Increase in closing cash balance		275.40
21574.12			Total		25562.71

Appendix-1.5
(Refer to Paragraph 1.2 Page 3)

Time Series Data on State Government Finances

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
Part A. Receipts						
1. Revenue Receipts	11071	12139	13807	16966	20567	19238
(i) Tax Revenue	5711(52)	6146(51)	6944(50)	8989(53)	9017(44)	9899(51)
Taxes on Agricultural Income	-	-	-	-	-	-
Taxes on Sales, Trades etc.	3072(54)	3308(54)	3816(55)	4627(51)	4829(54)	5342(54)
State Excise	1429(25)	1463(24)	1487(21)	1568(17)	1368(15)	1862(19)
Taxes on vehicles	444(8)	389(6)	404(6)	431(5)	468(5)	499(5)
Stamps and Registration fees	559(10)	729(12)	966(14)	1671(19)	1804(20)	1568(16)
Taxes and Duties on Electricity	188(3)	235(4)	252(4)	669(7)	528(6)	604(6)
Land Revenue	9	13	14	16	15	17
Other Taxes and Duties on Commodities and Services	10(0.18)	9(0.14)	6(0.08)	7(0.08)	5(0.06)	7
(ii) Non-Tax Revenue	4036(36)	4666(38)	5358(39)	4536(27)	7745(38)	5254(27)
(iii) State's share of Union taxes and duties	649(6)	754(6)	903(7)	1228(8)	1566(7)	1975(10)
(iv) Grants in aid from GOI	675(6)	573(5)	602(4)	2213(13)	2240(11)	2110(11)
2. Misc Capital Receipts	-	-	-	-	-	1
3. Total revenue and Non-debt capital receipts (1+2)	11071	12139	13807	16966	20567	19239
4. Recoveries of Loans and Advances	103	105	134	137	395	1445
5. Public Debt Receipts	6246	7337	6361	4578	4275	5662
Internal Debt (excluding Ways & Means Advances and Overdrafts.)	5827	6526	5791	4837	4254	5232
Net transactions under Ways and Means advances and Overdraft	-	269	22	-283	-	-
Loans and Advances from Government of India*	419	542	548	24	21	430
6. Total receipts in the Consolidated Fund (3+4+5)	17420	19581	20302	21681	25237	26346
7. Contingency Fund Receipts	-	-	-	-	-	-
8. Public Account Receipts	11972	10111	12846	15648	18357	19687
9. Total receipts of the State (6+7+8)	29392	29692	33148	37329	43594	46033
Part B. Expenditure/Disbursement						
10. Revenue Expenditure	14825(95)	15702(92)	17198(95)	18207(92)	18544(86)	23061(91)
Plan	708(5)	615(4)	466(3)	961(5)	981(5)	1164(5)
Non-Plan	14117(95)	15087(96)	16732(93)	17246(95)	17563(95)	21897(95)
General Services	5638(38)	5639(36)	5869(32)	6801(37)	6187(33)	8365(36)
Interests	3434(23)	3712(24)	3981(22)	3715(21)	4152(23)	4527(20)
Social Services	3222(22)	3368(21)	3536(20)	3602(20)	4104(22)	4333(19)
Economic Services	2310(16)	2939(19)	3738(21)	3714(19)	3773(20)	5479(24)
Grants in aid and Contributions	221(1)	44	74	374(2)	328(2)	357(2)
11. Capital Expenditure	420(3)	665(4)	761(4)	1517(8)	2586(12)	2192(9)
Plan	897(214)	623(94)	650(85)	1313(13)	2360(91)	1920(88)
Non-Plan	-477(-114)	42(6)	111(15)	204(87)	226(9)	272(12)
General Services	21(5)	18(3)	51(7)	90(6)	94(4)	135(6)
Social Services	22(5)	5	92(12)	344(23)	370(14)	490(22)
Economic Services	377(90)	642(97)	618(81)	1083(71)	2122(82)	1567(72)
12. Disbursement of Loans and Advances	339(2)	757(4)	97(0.5)	33(10.55)	444(2)	35(0.14)
13. Total (10+11+12)	15584	17124	18056	19757	21574	25288
14. Repayments of Public Debt	2445	3089	2817	1111	5171	2108

* Includes Ways and Means Advances from GOI

Audit Report (Civil) for the year ended 31 March 2008

Internal Debt (excluding Ways and Means Advances and Overdraft.)	663	193	448	909	1142	1361
Net transactions under Ways and Means advances and Overdraft	352	-	-	-	-	-
Loans and Advances from Government of India*	1430	2896	2369	202	4029	358
15. Appropriation to Contingency Fund	-	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	18029	20213	20873	20868	26745	27396
17. Contingency Fund disbursements	-	-	-	-	-	-
18. Public Account disbursements	11395	9347	11794	15154	17791	18751
19. Total disbursements by the State (16+17+18)	29424	29560	32667	36022	44536	46147
<i>Part C. Deficits</i>						
20. Revenue Deficit (1-10)	(-3754)	(-3563)	(-3391)	(-1241)	(+2023)	(-3823)
21. Fiscal Deficit (3+4-13)	(-4410)	(-4880)	(-4115)	(-2654)	(-612)	(-4604)
22. Primary Deficit (21-23)	(-976)	(-1168)	(-134)	(+1061)	(+3540)	(-77)
<i>Part D Other data</i>						
23. Interest Payments (included in revenue State.)	3434	3712	3981	3715	4152	4527
24. Balance from Current Revenue (BCR)	(-3415)	(- 3387)	(- 3341)	-790	2252	(-3656)
25. Arrears of Revenue (Percentage of Tax & non-Tax Revenue Receipts)	3005(31)	2805(26)	965(8)	2728(20)	1917(11)	2513(17)
26. Financial Assistance to local bodies etc.	363	216	352	395	594	694
27. Ways and Means Advances/Overdraft availed (days)	190/53	159/134	156/117	22	--	40
28. Interest on WMA/Overdraft	9/1	12/2	10/2	-	-	1
29. Gross State Domestic Product (GSDP)	82339	89818	97452	109735	123397	137486
30. Outstanding Debt (year end)	38315	43197	47403	51364	51035	55982
31. Outstanding guarantees (year end)	13734	12242	8884	8851	13919	11014
32. Maximum amount guaranteed (year end)	17720	22951	23420	22086	25697	26094
33. Number of incomplete projects	7	8	10	11	11	11
34. Capital blocked in incomplete projects	859	795	882	776	1350	956

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

Appendix 1.6
(Reference Paragraph 1.2.1.2 Page 5)

Outcome indicators of the State's Own Fiscal Correction Path

(Rupees in crore)

	Base year estimate	2004-05 (A/cs)	2005-06 (Target)	2006-07 (Target)	2007-08 (Target)	2008-09 (Target)	2009-10 (Target)
1	2	3	4	5	6	7	8
A. STATE REVENUE ACCOUNT							
1. Own Tax Revenue	5558.90	6944.61	8630.00	9710.75	11073.50	12500.05	14126.55
2. Own Non-tax Revenue(Lotteries Net)	1607.92	2727.68	1402.52	1477.43	1664.13	1765.00	1876.35
3.Own Tax+Non-Tax Revenue (1+2)	7166.83	9672.29	10032.52	11188.18	12737.63	14265.05	16002.90
4.Share in Central Taxes & Duties	671.45	902.35	1234.55	1419.75	1632.70	1877.60	2159.25
5.Plan Grants	395.48	416.33	1191.79	1310.95	1442.09	1586.25	1744.88
6. Non-Plan Grants	199.90	186.14	1773.63	1316.73	1055.03	410.37	420.21
7. Total Central Transfer (4 to 6)	1266.83	1504.82	4199.97	4047.43	4129.82	3874.22	4324.34
8.Additional Resources Mobilization (ARM)	-	-	--	135.00	483.00	862.00	945.00
9.Total Revenue Receipts (3+7+8) (Lotteries Net)	8433.66	11177.11	14232.49	15370.61	17350.45	19001.27	21272.24
10.Plan Expenditure (budgeted)	729.08	465.56	1814.89	1869.35	1925.40	1983.20	2042.65
11.Non-plan Expenditure(12 to 17)	11403.94	14102.10	14552.78	15397.73	16149.80	17016.10	17931.60
12.Salary and wages	4432.63	5412.25	5882.45	6235.40	6609.50	7006.10	7426.45
13.Pension	1259.74	1513.82	1580.00	1695.00	1807.90	1952.55	2108.75
14.Interest Payments	3441.43	3981.50	4073.26	4236.20	4405.65	4581.85	4765.15
15.Subsidies-General	7.90	10.12	10.29	10.80	11.35	11.90	12.50
16.Subsidies-Power	851.08	2172.48	1435.43	1570.43	1583.00	1662.00	1745.00
17.Other Expenditure	1411.16	1011.93	1571.35	1649.90	1732.40	1801.70	1873.75
18.Total Revenue Expenditure (10+11)- Net Lotteries under Non-Tax Revenue (Lotteries Net)	12133.02	14567.66	16367.67	17267.08	18075.20	18999.30	19974.25
19.Salary+Interest+Pension (12+13+14)	9133.80	10907.57	11535.71	12166.60	12823.05	13540.50	14300.35
20.As% of Revenue Receipts (Lotteries Net) (19/9)	109.20	97.59	81.05	79.15	73.91	71.26	67.23
21.Revenue Surplus (+) Deficit (-) (9-18)	-3699.36	-3390.55	-2135.18	-1896.47	-724.75	+1.97	+1297.99
B. CONSOLIDATED REVENUE ACCOUNT:							
1. Power Sector loss/profit net of actual subsidy transfer	-89.02	-591.18	+32.00	+32.00	+32.00	+32.00	+32.00
2. Increase in debtors during the year in power utility accounts (increase(-))	123.00	129.78	135.00	140.00	145.00	150.00	155.00
3. Interest payment on off budget borrowings	-	-	-	-	-	-	-
4. SPV borrowings made by PSU/SPU outside budget	-	-	-	-	-	-	-
5. Total (1 to 3)	33.98	-461.40	+167.00	+172.00	+177.00	+182.00	+187.00
6.Consolidated Revenue Deficit (A. 21+B4)	-3665.38	-3851.95	-1968.18	-1724.47	-547.75	+183.97	+1484.99
C. CONSOLIDATED DEBT							
1. Outstanding debt and liability	36920.52	44981.95	48666.32	52715.60	56378.44	60298.37	63404.47
2. Total Outstanding guarantee (Long term) of which (a) guarantee on accounts off budgeted borrowing and SPV borrowing	6807.43	3379.00 (RE)	3618.38	3725.75	3911.61	4107.19	4312.55
	-	-	-	-	-	-	-
D. CAPITAL ACCOUNT							
1.Capital Outlay	689.80	761.40	1650.00	2200.00	3000.00	4000.00	4500.00
2.Disbursement of Loans and Advances	720.69	96.80	100.00	100.00	100.00	100.00	100.00
3.Recovery of Loans and Advances	360.20	133.81	200.81	147.19	161.91	178.10	195.91
4.Other Capital Receipts	3108.30	3150.07	3882.49	3472.88	3646.52	3828.84	4020.28
E. GROSS FISCAL DEFICIT (GFD)	-4749.65	-4114.94	-3684.37	-4049.28	-3662.84	-3919.93	-3106.10
F. PRIMARY SURPLUS (+) DEFICIT (-)	-1308.23	-133.44	+388.89	+186.92	+742.81	+661.92	+1659.05
Assumed Growth Rate	81147	97452	98071	108859	120834	134126	148880
GSDP (Actual/Assumed Nominal) Growth Rate (%)	5.85	4.22	3.76	3.72	3.03	2.92	2.09
G. GFD as percentage of GSDP	5.85	4.22	3.76	3.72	3.03	2.92	2.09

Appendix-1.7
(Refer Paragraph 1.5.5 page 21)

Details of outstanding Utilisation Certificates

(Rupees in crore)

Sr. No.	Department	Number of UCs Outstanding	Amount	Year of Pendency
1.	Rural Development and Panchayats	2	3.08	2001-02
2.	Health and Family Welfare 2211- Family Welfare	2	0.38	2005-06
3.	Rural Development and Panchayats	27	92.57	2006-07
4.	Planning	22	5.68	2006-07
5.	Police	1	0.03	2006-07
6.	Education	218	114.66	2007-08
7	Health and Family Welfare 2210-Medical and Public Health	7	7.37	2007-08
	TOTAL	279	223.77	

Appendix 1.8
(Refer Paragraph 1.5.7 Page 21)

Position of Accounts/Audit of Autonomous Bodies

Sr. No.	Name of the Body	Year/ Period of entrustment of audit of accounts to Comptroller and Auditor General of India	Year from which accounts due	Year upto which accounts submitted	Year upto which separate audit report issued	Year upto which separate Audit Report submitted to State Legislature	Reasons for non-finalisation of audit reports
1	Punjab Legal Service Authority	1997-98	-	2006-07	2006-07	2003-04	-
2.	Punjab State Human Rights Commission	-	1999-00	1998-99	1998-99	First Audit	SAR issued on 23.8.07
3.	Pushpa Gujral Science City Society, Kapurthala	2004-05 to 2008-09	2006-07	2006-07	N.A	N.A	SAR for 2005-06 & 2006-07 under process
4.	Punjab Labour Welfare Board	2000-01 to 2004-05	2000-01	1999-2000	1999-2000	N.A	SAR for 1999-2000 issued on 29.3.01
5.	North Zone Cultural Centre, Patiala	2005-06 to 2009-10	2006-07	2007-08	2006-07	2006-07	Under process
6.	Sant Longowal Institute of Engineering and Technology, Longowal	2005-06 to 2009-10	2006-07	2006-07	2006-07	2004-05	SAR for 2006-07 issued on 19.3.08
7.	Dr. B.R. Ambedkar Institute of Engineering and Technology, Jalandhar	2001-02 to 2005-06	2006-07	2005-06	2005-06	2005-06	SAR issued on 15.7.08

Audit Report (Civil) for the year ended 31 March 2008

8.	National Institute of Pharmaceutical Education and Research, Mohali	2005-06 to 2009-10	2006-07	2006-07	2006-07	2005-06	SAR issued on 6.12.07
9.	Punjab Khadi & Village Industries Board, Chandigarh	2002-03 to 2006-07	2003-04	2002-03	2002-03	N.A	SAR issued on 24.5.07
10	Indian Institute of Science Education and Research , Mohali	2007-08 to 2011-12	2007-08	2007-08	First Audit	First Audit	Draft SAR sent to CAG for approval

Appendix-1.9
(Refer Paragraph 1.5.8 Page 21)

Statement showing the details of write off of losses

Sr.No.	Name of Department	Year of Account	Amount in Rupees	No. of cases	Nature of loss
1.	Director General of Police	2005-06	59000	2	Death of Animal & fire of Tent
2.	--do--	2006-07	102784	7	Death of Animal
3.	--do--	2007-08	33500	3	Death of Animal
4.	--do--	2007-08	3500	1	Computer Accessories
5.	Home Affairs and Justice	2001-02	28000	1	Pond Tent
6.	--do--	2001-02	109275	2	HBA
7.	--do--	2002-03	363700	3	HBA
8.	--do--	2003-04	756314	4	HBA
9.	--do--	2004-05	1673724	10	HBA
10.	--do--	2005-06	1829193	13	HBA
11.	--do--	2006-07	907727	6	HBA
12.	Planning Department	2007-08	6505	1	HBA
13.	Local Government.	2006-07	16321	2	Scooter Advance
14.	Health & Family Welfare	2004-05	98548	2	HBA
15.	Hospitality	2006-07	16760	2	Scooter Advance
16.	Revenue Department	2006-07	284857	1	HBA
	TOTAL		6289708	60	

Say Rs 0.63 crore.

Appendix – 2.1
(Refers to Paragraph 2.3.1, Page 38)
Statement showing major savings

(Rupees in crore)

Grant No.	Head of account	Savings
1	Agriculture and Forests (Revenue Voted)	
	2401-Crop Husbandry, Horticulture and Vegetable Crops, National Horticulture Mission (CSS)	20.85
2	Animal Husbandry and Fisheries (Revenue Voted)	
	2403-Animal Husbandry, Veterinary Services and Animal Health, Up gradation and Strengthening of Existing Veterinary Institutions by providing infrastructure, equipment and construction of new Veterinary Polyclinics under RIDF-XIII Project with the Assistance of NABARD (Plan)	23.71
	Animal Husbandry and Fisheries (Capital Voted)	
3	4403-Capital Outlay on Animal Husbandry, Veterinary Services and Animal Health, Up gradation and Strengthening of Existing Veterinary Institutions by providing infrastructure, equipment and construction of new Veterinary Polyclinics under RIDF-XIII Project with the Assistance of NABARD (Plan)	13.79
	2404-Dairy Development, Dairy Development Projects, Financial assistance to Dairy Co-operations to meet out their losses (CSS).	22.40
	2404-Dairy Development, Dairy Development Projects, Financial assistance to Dairy Co-operations to meet out their losses (CSS) (Plan)	22.40
5	Education (Revenue Voted)	
	2202-General Education, Elementary education, Other Expenditure, Government Junior Basic Teachers Training (DIETS 100%) (CSS)	18.60
	Elementary Education – Government Primary Schools, Mid day meal scheme (including ACA of 20 crore) (Plan)	51.50
	Elementary Education – Government Primary Schools, Sarv Shiksha Abhiyan (Plan)	74.29
	Secondary Education – Government Secondary Schools –	12.83
	Elementary Education, Other Expenditure, Sarv Shiksha Abhiyan (CSS)	80.40
	Secondary Education – Government Secondary Schools, information and communication Technology (ICT) Project (Plan)	12.75
5	Education (Capital Voted)	
	4202 – Capital Outlay on Education, Sports, Art and Culture – General Education, Elementary Education, Sarv Shiksha Abhiyan (Plan)	30.22
	General Education, Secondary Education, Teacher Education Establishment of DIETs (CSS)	76.37
	General Education, Secondary Education, Sarv Shiksha Abhiyan (CSS)	39.60

Grant No.	Head of account	Savings
	General Education, Secondary Education, Infrastructure Development in Government Schools through Education Cess (Plan)	30.00
	General Education, Elementary Education, Opening of Adrash School in each Block of the State (ACA) (Plan)	10.00
8.	Finance (Revenue Voted)	
	2075-Miscellaneous General Services, State Lotteries, Prizes	72.39
8	Finance (Revenue Charged)	
	2049-Interest payments, Interest on Loans and Advances from Central Government, Interest on State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission,	27.82
8	Finance (Capital Charged)	
	6004-Loans and Advances from the Central Government, Loans for State/Union Territory Plan Schemes, State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission,	208.20
9	Food and Supplies (Revenue Voted)	
	3456-Civil Supplies, Other Expenditure, Distribution of Wheat and Pulses to BPL Families at Subsidized rates, Atta Dal Scheme	215.71
11	Health and Family Welfare (Revenue Voted)	
	2210-Medical and Public Health, Rural Health Services, Allopathy, Subsidiary Health Centres, Subsidiary Health Centres	12.54
12	Home Affairs and Justice (Capital-Voted)	
	4055-Capital outlay on Police, Other Expenditure, Modernisation of Police Force	33.76
15	Irrigation and Power (Revenue Voted)	
	2700-Major Irrigation, Sirhind Canal System Commercial, Direction and Administration, Direction	108.81
	Irrigation and Power (Capital Voted)	
	4700-Capital Outlay on Major Irrigation, Satluj Yamuna Link (SYL) Commercial, Other Expenditure, Works Expenditure	11.94
	4701-Capital Outlay on Medium Irrigation, Lining of Laducke Drainage System Commercial, Other Expenditure, Works Expenditure (Plan)	17.21
	4701-Capital Outlay on Medium Irrigation, Remodeling/Construction of Distributaries/Minors-Commercial, Other Expenditure, Works Expenditure (Plan)	12.87
	4705-Capital Outlay on Command Area Development, Other Expenditure, Construction of Field Channels on Kotla Canal Branch (Plan)	15.15
	4705-Capital Outlay on Command Area Development, Other Expenditure, Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis, Works Expenditure (CSS)	23.75

Grant No.	Head of account	Savings
	4705-Capital Outlay on Command Area Development, Other Expenditure, Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis, Construction of Field Channels on Abohar Branch System on Matching Grant Basis (CSS)	12.50
	4705-Capital Outlay on Command Area Development, Other Expenditure, Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis, , Construction of Field Channels on Sidhwan Canal System on Matching Grant Basis (CSS)	12.50
	4711 – Capital Outlay on Flood Control Projects, Flood Control, Civil Works, Counter Protective Works (CSS)	10.00
17	Local Government, Housing and Urban Development (Revenue Voted)	
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions – Other Miscellaneous Compensations and Assignments, Devolution of share of Taxes and Duties to Municipalities as recommended by 3 rd Punjab Finance Commission	72.48
	2217-Urban Development, General, Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Bonds etc., Urban Renewal Programme-Payment of Installment of interest to LIC	30.00
17	Local Government, Housing and Urban Development (Capital Voted)	
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Grant-in-aid to Local Bodies for maintenance of Civil Services recommended by the 12 th Finance Commission (Plan)	17.27
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Basic Services to Urban Poor (BSUP) (CSS)	12.69
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Integrated Housing and Slum Development Programme (IHSDP) (CSS)	15.84
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Urban Infrastructure Development Scheme for Small and Medium Town (CSS)	19.06
	4217-Capital Outlay on Urban Development, State Capital Development, Other Expenditure, Prevention of Pollution of River Sutlej – Cost of Land (CSS)	36.20
19	Planning (Revenue-Voted)	
	3451-Secretariat Economic Services, Planning Commission-Planning Board, Additional Central Assistance for Special Schemes/Programmes for Border Areas (Plan)	120.04

Grant No.	Head of account	Savings
19	Planning (Capital-Voted)	
	5475-Capital Outlay on other General Economic Services, Statistics, Formulation of District Plan at District Headquarters (Plan)	46.04
	5475-Capital Outlay on other General Economic Services, Statistics, Creation of Infrastructure facilities in the Border Areas (BADP) (CSS)	28.31
21	Public Works (Revenue Voted)	
	2215 – Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	43.62
	2059 – Public Works – Other Buildings – Maintenance and Repairs – Industrial Training	20.68
	General, Direction and Administration, Direction	13.39
	3054-Roads and Bridges, State Highways, Road Works, State Highways	222.40
21	Public Works (Capital Voted)	
	4202-Capital Outlay on Education, Sports, Art and Culture, General Education, Secondary Education, Opening of Adarsh School in each Block of the State (ACA) (Plan)	50.00
	4202-Capital Outlay on Education, Sports, Art and Culture, General Education, Elementary Education, Repair/maintenance and additional Class Rooms for Government Elementary Schools in Rural Area (ACA) (Plan)	20.00
	Technical Education, Engineering/Technical Colleges and Institutes, Promoting 18 Government Polytechnic College in a uniform pattern like B.Pharmacy, D.Pharmacy and opening of ITIs, Polytechnics, Engineering Colleges and 10+2 Science Schools within same premises, one time (ACA) (Plan)	22.00
	4215 – Capital Outlay on Water Supply and Sanitation – Water Supply – Rural Water Supply – Accelerated Rural Water Supply Programme (CSS)	52.67
	Rajiv Gandhi Drinking Rural Water Supply Scheme (ACA)(Plan)	14.94
	Integrated Rural Water Supply and Environmental Sanitation Project with World Bank Assistance (Plan)	111.89
	Rajiv Gandhi National Drinking Water Mission including Repair of Damaged Water Supply Scheme (CSS)	37.07
	Rajiv Gandhi National Drinking Water Mission including Repair of Damaged Water Supply Scheme (Plan)	13.23
	NABARD aided Rural Water Supply Schemes (Plan)	10.56
	5053-Capital Outlay on Civil Aviation, Air Ports, Aerodromes, Expansion of International Airport Amritsar and Sahnewal (Plan)	21.22
	5054 – Capital Outlay on Roads and Bridges – State Highways – Bridges, World Bank Scheme for Road infrastructure (Plan)	275.00
	Other expenditure, Prime Minister Gramin Sadak Yojna (PMGSY) CSS	500.00
	Other Expenditure, Central Road Fund (Plan)	34.64

Grant No.	Head of account	Savings
	4059 – Capital Outlay on Public Works – General – Construction, Courts (CSS)	25.00
	4210-Capital Outlay on Medical and Public Health, Urban Health Services, Hospitals and Dispensaries, National Rural Health Mission (NRHM) (Plan)	11.36
	Medical Education, Training and Research, Allopathy, Expansion and Improvement of Medical College, Amritsar (Plan)	12.00
	4250-Capital Outlay on Other Social Services, Other Expenditure, Creation of ITIs of Excellence in Punjab (CSS)	10.50
22	Revenue and Rehabilitation (Revenue Voted)	
	2245 – Relief on account of Natural Calamities, General, Other Expenditure, Expenditure for Calamities which do not fall under the norms of Government of India or in excess of norms of Government of India	18.72
	Floods, Cyclones etc, Gratuitous Relief, Gratuitous Relief	17.96
	Calamities Relief Fund, Transfer to Reserve Fund and Deposit Accounts Calamity Relief Fund,	80.50
	2029-Land Revenue, Land records, Computerisation of Land Records (CSS)	14.98
	2030-Stamps and Registration, Stamps Non Judicial, Cost of Stamps	10.29
23	Rural Development and Panchayats (Revenue-Voted)	
	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions, Other Miscellaneous compensations and Assignments, Grant for service providers to ETT teacher as regular service in their pay scale in Rural Areas	44.31
	Grant on the recommendation of 3 rd State Finance Commission to Panchayati Raj Institutions	226.10
	2501-Special Programme for Rural Development, Integrated Rural Development Programme, Direction and Administration, Strengthening/Administration of DRDAs in the State (CSS)	15.00
	2515-Other Rural Development Programmes, Other Expenditure, Sampuran Gramin Rozgar Yojna (CSS)	49.50
	National Rural Employment Gurantee Scheme (Plan)	19.19
	Other Expenditure, Direction and Administration, Administration	10.58
	National Rural Employment Guarantee Scheme (CSS)	202.50
	Swaranjayanti Gram Swarojgar Yojana (CSS)	12.00
23	Rural Development and Panchayats (Capital Voted)	
	4515 – Capital Outlay on Other Rural Development Programme– Other Expenditure, National Rural Employment Guarantee Scheme (CSS)	67.50
	Rural Development, Grant recommended by the 12 th Finance Commission to Panchayati Raj Institutions (Plan)	32.40
	Special Component Plan for Scheduled Casts, Environmental improvement of SC Basties/Villages with stress on Sanitation (ACA) (Plan)	13.14

Grant No.	Head of account	Savings
	Sampuran Gramin Rozgar Yojana (CSS)	49.50
	Indira Awas Yojana (CSS)	39.00
25	Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes (Revenue-Voted)	
	2225-Welfare of scheduled Castes, Scheduled Tribes and other Backward Classes, Welfare of Scheduled Castes, Special component Plan for Scheduled Castes, Capital subsidy under Bank Tie-up Loaning Programme to below poverty line scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation (CSS)	10.00
	TOTAL	4178.13

Appendix-2.2

(Refers to Paragraph 2.3.2, Page 39)

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

(Rupees in crore)

Sr. No.	Grant No.	Head of account	Year								
			2005-06			2006-07			2007-08		
		Name of Grant	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)	Provision	Expenditure	Saving (Percentage of saving)
		Revenue (Voted)									
1.	21-Public Works	2215-Water Supply and Sanitation – Water Supply – Direction and Administration – Direction and Administration	162.49	87.23	75.26(46.32)	171.93	114.45	57.48(33.43)	187.59	143.97	43.62(23.25)
2.		2059-Public Works, Other Buildings, Maintenance and Repairs, Industrial training	26.50	13.95	12.55(47.36)	71.90	13.44	58.46(81.31)	36.00	15.32	20.68(57.44)
		Capital (Voted)									
3.	12-Home Affairs and Justice	4055 – Capital Outlay on Police – Other expenditure – Modernisation of Police Force	82.16	42.90	39.26(47.78)	45.72	29.01	16.71(36.55)	59.41	25.65	33.76(56.83)
4.	15-Irrigation and Power	4711-Capital Outlay on Flood Control Projects – Flood Control – Civil Works – Construction of Flood Protection and Drainage Works – Works expenditure (CSS)	10.00	0	10.00 (100)	10.00	0	10.00(100)	10.00	2.80	7.20(72)
5.		Works expenditure (I) Counter Protective Works (CSS)	10.00	0	10.00 (100)	10.00	1.62	8.38(83.80)	10.00	0	10.00(100)

6.	17-Local Government, Housing and Urban Development	4217-Capital Outlay on Urban Development – Other Urban Development Schemes – Other expenditure –Prevention of Pollution of River Sutlej – Cost of land (CSS)	70.00	0	70.00 (100)	50.00	0	50.00(100)	36.20	0	36.20(100)
7.	23-Rural Development and Panchayats	4515-Capital Outlay on Other Rural Development Programmes – Rural Development –Sampuran Gramin Rozgar Yojana (CSS)	51.00	0	51.00(100)	48.92	0	48.92(100)	49.50	0	49.50(100)
8.		Indira Awas Yojana (CSS)	13.20	0	13.20(100)	25.00	0	25.00(100)	39.00	0	39.00(100)
9.	21-Public Works	4215-Capital outlay on Water Supply and Sanitation, Water Supply, Rural Water Supply, Accelerated Rural Water Supply Programme (CSS)	80.00	21.67	58.33(72.92)	80.00	16.95	63.05(78.81)	100.00	47.33	52.67(52.67)
		TOTAL	505.35	165.75	339.60	549.88	175.47	374.41	527.70	235.07	292.63(55.45)

Appendix-2.3
(Refers to Paragraph 2.3.4, Page 39)
Cases of unnecessary supplementary grants

(Rupees in crore)

Sr. No.	Grant/appropriation	Amount of grant			
		Original	Supplementary	Actual expenditure	Saving
Revenue-(Voted)					
1.	01-Agriculture and forests	526.12	2.06	413.22	114.96
2.	02-Animal Husbandry and Fisheries	250.14	26.95	196.57	80.52
3.	03-Co-Operation	103.10	2.69	57.01	48.78
4.	05-Education	2888.57	8.26	2647.09	249.74
5.	07-Excise and Taxation	69.10	14.43	59.07	24.46
6.	13-Industries	130.41	0.99	128.45	2.95
7.	14-Information and Public Relations	22.80	0.71	17.63	5.88
8.	17-Local Government, Housing and Urban Development	144.93	81.96	114.56	112.33
9.	23-Rural Development and Panchayats	841.93	65.06	331.60	575.39
10.	26-State Legislature	15.92	1.73	14.95	2.70
11.	28-Tourism and Cultural Affairs	15.78	0.95	8.77	7.96
Revenue (Charged)					
12.	05-Education	16.25	0.20	14.85	1.60
13.	13-Industries	0	0.04	0	0.04
14.	30-Vigilance	0.12	0.02	0.10	0.04
Capital (Voted)					
15.	01-Agriculture and Forests	16.77	0.50	10.00	7.27
16.	02-Animal Husbandry and Forests	9.70	13.80	0.19	23.31
17.	05-Education	197.72	10.00	9.88	197.84
18.	12-Home Affairs and Justice	111.12	30.04	73.48	67.68
19.	15-Irrigation and Power	851.53	6.00	509.46	348.07
20.	25-Social and Women Welfare and Welfare of Scheduled Castes and Backward Classes	5.00	0.01	0.01	5.00
	Total	6217.01	266.40	4606.89	1876.52

Appendix-2.4
(Refer to Paragraph 2.3.4, Page 39)
Excessive supplementary grants

(Rupees in crore)

Sr. No.	Grant/appropriation	Amount of grant				
		Original	Supplementary	Total	Actual expenditure	Saving
Revenue-(Voted)						
1.	10-General Administration	93.59	18.10	111.69	95.38	16.31
Capital (Voted)						
2.	03-Co-Operation	2.55	6.70	9.25	6.70	2.55
3.	08-Finance	18.20	9.52	27.72	24.63	3.09
	TOTAL	114.34	34.32	148.66	126.71	21.95

Appendix-2.5

(Refers to Paragraph 2.3.5, Page 39)
Cases where savings were not surrendered

(Rupees in crore)

Sr. No.	Grant	Saving	Amount surrendered
Revenue (Voted)			
1.	03-Co-Operation	48.78	-
2.	07-Excise and Taxation	24.46	-
3.	10-General Administration	16.31	-
4.	12-Home Affairs and Justice	26.58	-
5.	13-Industries	2.95	-
6.	14-Information and Public Relations	5.88	-
7.	16-Labour and Employment	12.48	-
8.	17-Local Government, Housing and Urban Development	112.33	-
9.	23-Rural Development and Panchayats	575.39	-
10.	26-State Legislature	2.70	-
11.	29-Transport	46.12	-
Revenue (Charged)			
12.	05-Education	1.60	-
13.	21-Public Works	2.39	-
Capital (Voted)			
14.	02-Animal Husbandry and Fisheries	23.31	-
15.	03-Co-Operation	2.55	-
16.	08-Finance	3.09	-
17.	10-General Administration	20.05	-
18.	11-Health and Family Welfare	6.26	-
19.	16-Labour and Employment	5.00	-
20.	19-Planning	83.85	-
21.	21-Public Works	668.09	-
22.	23-Rural Development and Panchayats	215.05	-
23.	24-Science, Technology and Environment	25.76	-
24.	27-Technical Education and Industrial Training	34.93	-
25.	29-Transport	6.01	-
	TOTAL	1971.92	NIL

Appendix-2.6
(Refers to Paragraph 2.3.5, Page 39)
Anticipated savings not surrendered

(Rupees in crore)

Sr. No.	Grant	Total saving	Amount surrendered	Amount not surrendered	Percentage not surrendered
Revenue (Voted)					
1.	01-Agriculture and Forests	114.96	39.62	75.34	65.54
2.	02-Animal Husbandry and Fisheries	80.52	28.44	52.08	64.68
3.	04-Defence Services Welfare	13.11	2.72	10.39	79.25
4.	05-Education	249.74	31.86	217.88	87.24
5.	06-Elections	18.79	2.35	16.44	87.49
6.	09-Food and Supplies	223.64	2.41	221.23	98.92
7.	11-Health and Family Welfare	86.34	21.99	64.35	74.53
8.	22-Revenue and Rehabilitation	195.51	30.68	164.83	84.31
9.	24-Science, Technology and Environment	5.16	2.23	2.93	56.78
10.	25- Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	100.78	33.78	67.00	66.48
11.	27-Technical Education and Industrial Training	23.55	9.53	14.02	59.53
12.	28-Tourism and Cultural Affairs	7.96	6.10	1.86	23.37
Capital (Voted)					
13.	01-Agriculture and Forests	7.27	0.91	6.36	87.48
14.	05-Education	197.84	0.50	197.34	99.75
15.	12-Home Affairs and Justice	67.68	29.53	38.15	56.37
16.	13-Industries	28.22	0.03	28.19	99.89
17.	17-Local Government, Housing and Urban Development	171.94	52.51	119.43	69.46
18.	22-Revenue and Rehabilitation	7.24	6.24	1.00	13.81
19.	28-Tourism and Cultural Affairs	21.40	20.34	1.06	4.95
	Total	1621.65	321.77	1299.88	80.16

Appendix-2.7

(Refer to Paragraph 2.3.8 Page 40)

Statement showing head and sub head-wise cases of significant and persistent excess over grants/ appropriations

(Rupees in crore)

Sr. No.	Grant No. , Head and Sub Head	Amount of excess								
		2005-2006			2006-2007			2007-08		
		Provision	Expenditure	Excess	Provision	Expenditure	Excess	Provision	Expenditure	Excess
Revenue (Voted)										
	08-Finance									
1.	2071-Pension and other RetirementBenefits, Civil, Family Pension, Family Pension	117.69	123.38	5.69	141.93	207.89	65.96	141.59	210.83	69.24
	21-Public Works									
2.	2215-Water Supply and Sanitation 01-Water Supply 799-Suspense	0	114.83	114.83	0	158.14	158.14	0	214.21	214.21
3.	2059-Public Works 60-Other Buildings 053-Maintenance and Repairs 19-Electrical Operational Works	3.50	6.54	3.04	4.00	6.59	2.59	4.00	8.39	4.39
4.	3054-Roads and Bridges 80-General 799-Suspense	0.01	1.09	1.08	0.01	4.35	4.34	0.01	2.98	2.97
5.	2059-Public Works 80-General 799-Suspense	0	101.13	101.13	0	155.22	155.22	0	120.60	120.60
6.	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	34.63	34.63	0	86.20	86.20	0	48.13	48.13

7.	2515-Other Rural Development Programme 799-Suspense	0	15.07	15.07	0	51.61	51.61	0	18.50	18.50
	Revenue Charged									
	8 – Finance									
8.	2049-Interest Payments, Interest on internal Debt, Interest on Market Loans, Interest on Market Loans	627.08	681.05	53.97	713.88	733.94	20.06	774.62	851.05	76.43
	TOTAL	748.28	1077.72	329.44	859.82	1403.94	544.12	920.22	1474.69	554.47

Appendix-2.8
(Refers to Paragraph 2.3.9, Page 41)
Cases of re-appropriation of funds in which
excess expenditure was incurred over the budget provisions

(Rupees in crore)

Sr. No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
	Grant No.5						
1.	2202-General Education 03-University and Higher Education 104-Assistance to Non-Government Colleges and Institutes 01- Assistance to Non-Government Colleges and Institutes	80.29	0	26.21	106.50	119.43	12.93
	Grant No.08						
2.	2071-Pension and other Retirement Benefits 01-Civil 101-Superannuation and Retirement Allowances 01-Pension and Other Retirement Benefits	1130.86	0	207.21	1338.07	1538.43	200.36
3.	2071-Pension and other Retirement Benefits 01-Civil 102-Commuted Value of Pensions- 01- Commuted Value of Pensions-	53.87	0	29.17	83.04	171.82	88.78
4.	2071-Pension and other Retirement Benefits 01-Civil 104-Gratuities- 01- Gratuities-	304.28	0	16.26	320.54	335.97	15.43
5.	6003-Internal Debt of the State Government- 110-Ways and Means Advances from the Reserve Bank of India- 01-Loans and Advances from the Reserve Bank of India-	1.00	0	9.00	10.00	388.43	378.43
6	6003-Internal Debt of the State Government- 105-Loans from the National Bank for Agriculture and Rural Development- 01- Loans from the National Bank for Agriculture and Rural Development-	144.05	0	0.50	144.55	158.98	14.43
	Total	1714.35	0	288.35	2002.70	2713.06	710.36

Appendix-2.9

(Refers to Paragraph 2.3.9, Page 41)

**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	71.03	0.10	0.09	71.22	61.98	9.24
2.		2402-Soil and Water Conservation 102-Soil Conservation 20-Centrally Sponsored Scheme for Micro Irrigation on Horticulture (CSS)	4.00	0	2.00	6.00	0	6.00
3.		4402-Capital Outlay on Soil and Water Conservation- 102-Soil Conservation 12-Micro Irrigation (NABARD RIDF) (Plan)	0.50	0	5.10	5.60	0	5.60
4.	4	3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions 200-Other Miscellaneous Compensations and Assignments 01-Grant-in-Aid to Municipal Committees/Corporations/ Notified Area Committees in lieu of abolition of octroi in the State	3.20	0	0.40	3.60	0	3.60
5.	5.	2202-General Education 03-University and Higher Education 103-Government Colleges and Institutes 02-Government Professional Colleges	3.89	0	0.16	4.05	1.24	2.81
6.	6	2015-Elections 106-Charges for conduct of elections to State/Union Territory Legislature 102-Electoral Officers- 01- Electoral Officers-	18.58	0	1.86	20.44	10.23	10.21
7.	7.	2040-Taxes on Sales, Trade etc. 001-Direction and Administration 01- Direction and Administration	51.76	0.41	0.14	52.31	45.40	6.91

Audit Report (Civil) for the year ending 31 March 2008

8.	8.	6004-Loans and Advances from the Central Government 02-Loans for State/Union Territory Plan Schemes 105-State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission 01- State Plan Loans Consolidated in terms of recommendations of the 12 th Finance Commission	162.50	0	131.58	294.08	85.88	208.20
9.		7610-Loans to Government Servants etc. 800-Other Advances 11-Wheat Advance	12.00	9.52	0.60	22.12	19.13	2.99
10	12	4055-Capital Outlay on Police 207-State Police 05-Chief Minister Security	4.24	0	1.65	5.89	3.23	2.66
11	15	2700-Major Irrigation 01-Sirhind Canal System-Commercial 001-Direction and Administration 01-Direction	246.95	1.35	1.53	249.83	141.02	108.81
12		2701-Medium Irrigation 80-General 001-Direction and Administration 01-Direction	35.31	0.18	0.97	36.46	31.14	5.32
13		2702-Minor Irrigation 03-Maintenance 103-Tubewells-Other Maintenance Expenditure 01-Direction	35.48	0	1.64	37.12	34.72	2.40
14		2711-Flood Control and Drainage 01-Flood Control 001-Direction and Administration 01- Direction and Administration	52.72	0.54	2.30	55.56	52.90	2.66
15		4700-Capital Outlay on Major Irrigation 05-Shahpur Kandi Project-Commercial 001-Direction and Administration 02-Supervision (Plan)	5.10	0	3.24	8.34	4.79	3.55
16		4701-Capital Outlay on Medium Irrigation 13-Remodelling/Construction of Distributories/Minors-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	11.00	0	2.99	13.99	1.12	12.87

17		4701-Capital Outlay on Medium Irrigation 11-Living Laducke Drainage System-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	19.28	0	0.72	20.00	2.79	17.21
18		4701-Capital Outlay on Medium Irrigation 41-Living of Dehlon Distributaries System- R.I.D.F.-XII-Commercial 800-Other Expenditure 08-Works Expenditure (Plan)	1.75	0	2.25	4.00	0	4.00
19		4702-Capital Outlay on Minor Irrigation- 800-Other Expenditure 03-Renovation/Replacement of existing Tube wells (Plan)	1.00	0	1.21	2.21	0	2.21
20	17.	3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions- 200-Other Miscellaneous Compensation and Assignments 17-Devolution of Share of Taxes and Duties to Municipalities as recommended by the 3 rd Punjab Finance Commission	10.00	81.96	9.27	101.23	28.75	72.48
21		4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 26-Grant-in-aid to Local Bodies for maintenance of Civil Services recommended by the 12 th Finance Commission (Plan)	34.20	0	17.27	51.47	34.20	17.27
22		4217- Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 36-Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Basic Service to Urban Poor (BSUP) (CSS)	3.00	0	9.69	12.69	0	12.69
23		4217- Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 36-Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Integrated Housing and Slum Development Programme (IHSDP) (CSS)	3.00	0	12.84	15.84	0	15.84

Audit Report (Civil) for the year ending 31 March 2008

24		4217- Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 36-Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Basic Service to Urban Poor (BSUP) (Plan)	1.00	0	4.07	5.07	0	5.07
25		4217- Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 35-Municipal Development Fund (Plan)	0	0	111.11	111.11	110.00	1.11
26	22	2245-Relief on account of Natural Calamities 05-Clarity Relief Fund 101-Transfer to Reserve Funds and Deposit Accounts- Calamity Relief Fund 01- Transfer to Reserve Funds and Deposit Accounts- Calamity Relief Fund	160.99	0	76.67	237.66	157.16	80.50
27		2053-District Administration 800-Other Expenditure 093-District Establishment 01- District Establishment	100.33	0	4.51	104.84	97.35	7.49
28	25	2235-Social Security and Welfare 02-Social Welfare 102-Child Welfare 06-Integrated Child Development Services Honorarium to Anganwari Workers and Helpers	12.54	0	0.99	13.53	11.08	2.45
29		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 33-Share Capital Contribution to Punjab Scheduled Castes Land Development and Finance Corporation Investment (CSS)	2.40	0	0.96	3.36	0	3.36
30		2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 03-Welfare of Backward Classes 277-Education 04-Scheme of Post-matric Scholarship to Other Backward Classes for Study in India	0	0	2.09	2.09	0	2.09
		Total	1067.75	94.06	409.90	1571.71	934.11	637.60

Appendix-2.10

(Refers to Paragraph 2.4, Page 41)

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.	01-Agriculture and Forests	5.70	Financial Commissioner and Secretary to Govt. of Punjab, Forests Department, Chandigarh.	Re-appn order is not according to revised estimates.
2.	2-Animal Husbandry and Fisheries	4.30	Secretary to Government, Punjab, Department of Animal Husbandry, Fisheries and Dairy Development, Chandigarh	(i) Re-appn order is not according to revised estimates. (ii) Total of re-appropriation order in respect of 'From' and 'To' sides do not tally.
3.	19-Planning	89.56	Secretary to Government of Punjab, Planning Department, , 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. (iii) Surrenders/Withdrawal used without prior permission of Finance Department. (iv) Saving of salary used in other SOE's.
4.	21-Public Works	189.48	Secretary to Government Punjab, Department of Public Works, B&R Branch, Patiala	(i) Re-appropriation order made to the new scheme. (ii) Re-appn order has not been classified properly.
5.	24-Science, Technology and Environment	8.65	Secretary to Government of Punjab, Deptt. of Science, Technology and Environment, Chandigarh	(i) Re-appn order is not according to revised estimates. (ii) Total of re-appropriation order in respect of 'From' and 'To' sides do not tally.
6.	29-Transport	33.50	Principal Secretary to Government Punjab, Department of Transport, Chandigarh	(i) Re-appn order is not according to revised estimates. (ii) Total of re-appropriation order in respect of 'From' and 'To' sides do not tally.
Total		331.19		

Appendix-2.11

(Refers to paragraph 2.5 page 41)

Statement showing rush of expenditure during the 4th quarter of 2007-08

(Rupees in crore)

Sr. No.	Head	Exp in 4th Qr.	Exp (March)	Total Exp.	% 4th qtr : Total	% March: Total
1	2852	101.40	101.40	101.40	100.00	100.00
2	4402	4.68	1.00	4.69	99.92	21.30
3	4070	9.11	7.48	10.41	87.55	71.79
4	4515	85.57	31.11	101.29	84.48	30.72
5	3425	1.32	0.52	1.64	80.45	31.58
6	4055	56.08	38.89	72.17	77.71	53.89
7	5452	2.59	1.10	3.59	72.12	30.67
8	4250	2.40	1.87	3.36	71.38	55.68
9	2401	127.01	98.58	183.88	69.07	53.61
10	5475	66.35	26.53	101.83	65.16	26.06
11	3451	453.70	172.64	742.88	61.07	23.24
12	3435	7.19	6.19	12.34	58.27	50.16
13	2203	21.79	16.37	41.51	52.49	39.43
14	5055	2.96	2.24	5.90	50.10	37.92
TOTAL		941.79	505.56	1386.53	67.93	36.46

Appendix-2.12
(Refer to paragraph-2.7.2, page 42)

Persistent Savings in reviewed grants/appropriation
(Rupees in lakh)

Sr. No.	Grant/Head of Account/ Name of the Scheme	Total Grant/Amount of savings (Percentage)		
		2005-06	2006-07	2007-08
	Grant No. 1- Agriculture & Forests			
	Revenue Non-Plan State			
1.	2401-Crop Husbandry 001-Direction and Administration 01- Direction	<u>6150.58</u> 498.56 (8.11)	<u>6463.32</u> 793.99 (12.28)	<u>7121.75</u> 923.47 (12.97)
	Revenue Plan CSS			
2.	103-Seeds 08-Centrally Sponsored Scheme for National Seed Research Training Centre.	<u>0.50</u> 0.50 (100)	<u>0.50</u> 0.50 (100)	<u>0.50</u> 0.50 (100)
3.	107-Plant Protection 03-Setting up of Bio-Central Laboratories under the Central Sector Scheme of setting up of IPM Centers.	<u>12.70</u> 12.70 (100)	<u>12.70</u> 12.70 (100)	<u>12.70</u> 12.70 (100)
4.	111-Agricultural Economics and Statistics. 06-Centrally Sponsored Scheme for Crop estimation surveys on fruits vegetables and minor crops.	<u>4.30</u> 1.42 (33.02)	<u>4.30</u> 1.26 (29.30)	<u>3.30</u> 2.78 (84.24)
5.	07-Rationalisation of Irrigation Statistics.	<u>36.00</u> 24.47 (67.97)	<u>34.00</u> 24.54 (72.18)	<u>35.00</u> 26.84 (76.69)
6.	113-Agricultural Engineering 13-Central Sector Scheme for Promotion & Strengthening of Agricultural mechanisation through Training and demonstration.	<u>19.90</u> 19.90 (100)	<u>64.26</u> 29.58 (46.03)	<u>100.00</u> 70.43 (70.43)
7.	119-Horticulture & Vegetable Crops 15-Scheme for crop estimation survey on fruits, vegetables and minor crops.	<u>20.00</u> 10.45 (52.25)	<u>20.00</u> 11.40 (57)	<u>20.00</u> 13.76 (68.80)
	Revenue Plan Share			
8.	001-Direction and Administration 07-Centrally Sponsored and Macro Management work Plan for Agriculture Department.	<u>1440.00</u> 738.50 (51.28)	<u>772.38</u> 119.61 (15.49)	<u>1154.34</u> 95.59 (8.28)

9.	108-Commercial Crops. 20-Integrated Scheme of oil seeds, pulses Oil palm and Maize (ISOPOM)	<u>144.55</u> 78.70 (54.44)	<u>30.00</u> 17.24 (57.47)	<u>217.38</u> 68.56 (31.54)
	Revenue Plan State			
10.	108-Commercial Crops 20-Integrated Scheme of oil seeds pulses Oil palm and Maize (ISOPOM)	<u>48.15</u> 26.19 (54.39)	<u>10.00</u> 6.80 (68)	<u>72.46</u> 23.01 (31.76)
11.	109-Extension and Farmer's Training 10-Centrally Sponsored Scheme for Support to State Extension Programme for Extension reforms.	<u>35.20</u> 30.09 (85.48)	<u>5.00</u> 5.00 (100)	<u>104.20</u> 104.20 (100)
	Revenue Non Plan State			
12.	2406-Forestry and Wild Life 01-Forestry 001- Direction and Administration 01- Direction and Administration	<u>2336.88</u> 82.16 (3.52)	<u>2539.73</u> 110.46 (4.35)	<u>2749.29</u> 87.26 (3.17)
	Revenue Plan CSS			
13.	02-Environmental Forestry and Wild Life. 110-Wild Life Preservation 02-Assistance for the development of sanctuaries.	<u>150.00</u> 150.00 (100)	<u>150.00</u> 150.00 (100)	<u>100.00</u> 100.00 (100)
	Revenue Plan Share			
14.	02-Environmental Forestry and Wild Life 111-Zoological Park 07-Integrated Forest Protection.	<u>234.53</u> 234.53 (100)	<u>0.30</u> 0.30 (100)	<u>112.50</u> 112.50 (100)
	Revenue Plan State			
15.	01-Forestry 102-Social and Farm Forestry 09-Externally Aided Social Forestry Development Project.	<u>7712.60</u> 3990.47 (51.74)	<u>4200.00</u> 548.23 (13.05)	<u>3000.00</u> 601.89 (20.06)
	Capital Plan CSS			
16.	4810-Capital Outlay on Non- Conventional Sources of Energy. 101-Bio-Energy 01-Scheme for the creation of Bio Gas Plants in the State.	<u>200.00</u> 200.00 (100)	<u>200.00</u> 200.00 (100)	<u>35.00</u> 35.00 (100)
	Grant No.3-Co-Operation			
	Revenue Plan Share			
17.	2404-Dairy Development 102-Dairy Development Projects. 03-Financial Assistance to Dairy Co- Operative to meet out their losses.	<u>465.00</u> 465.00 (100)	<u>1592.60</u> 1592.60 (100)	<u>2500.00</u> 2240.00 (89.60)

	Revenue Non-Plan State			
18.	2425-Co-Operation 001-Direction and Administration 01-Direction	<u>3520.07</u> 135.13 (3.84)	<u>3697.34</u> 221.08 (5.98)	<u>3911.25</u> 113.30 (2.90)
	Revenue Plan Share			
19.	2851-Village and Small Industries. 110-Composite village and Small Industries and Co-Operatives. 13-Assistance to Apex and Primary Handloom Workshop Co-Operative Societies under Deen Dayal Hath Kargha Protsahan Yojna.	<u>1.00</u> 1.00 (100)	<u>15.00</u> 15.00 (100)	<u>5.00</u> 5.00 (100)
	Capital Plan CSS			
20.	4425-Capital Outlay on Co-Operation 190-Investment in Public Sector and Other Undertakings 02-Share Capital Assistance /Rehabilitation Assistance to Primary Marketing Societies in Development States.	<u>60.00</u> 60.00 (100)	<u>60.00</u> 60.00 (100)	<u>50.00</u> 50.00 (100)
	Grant No. 5-Education.			
	Revenue Non-Plan State			
21.	2071-Pensions and other Retirement Benefits 01-Civil 109-Pensions to employees of State Aided Educational Institutions 01-Pension to Employees of State Aided Educational Institutions (Schools)	<u>1510.00</u> 215.20 (14.25)	<u>1485.00</u> 26.45 (1.78)	<u>2276.00</u> 25.00 (1.10)
	Revenue Non-Plan State			
22.	2202-General Education 01-Elementary Education 101-Government Primary Schools 01-Government Primary Schools.	<u>52841.67</u> 3480.70 (6.59)	<u>52856.29</u> 5610.52 (10.61)	<u>49845.48</u> 3000.82 (6.02)
23.	102-Assistance to Non-Government Primary Schools 01- Assistance to Non-Government Primary Schools by Education Department.	<u>560.10</u> 258.26 (46.11)	<u>543.24</u> 211.69 (38.97)	<u>543.24</u> 268.15 (49.36)
24.	03-University and Higher Education 103-Government Colleges and Institutes 01-Government Arts Colleges. (V)	<u>6309.06</u> 288.04 (4.57)	<u>6598.66</u> 87.05 (1.32)	<u>7054.49</u> 619.82 (8.79)

Audit Report (Civil) for the year ending 31 March 2008

	(C)	<u>2.44</u> 2.26 (92.62)	<u>2.20</u> 1.23 (55.91)	<u>2.20</u> 2.20 (100)
25.	800-Other Expenditure 01-Reimbursement to Transport Deptt./PRTC in lieu of Free/Concessional Facilities to Students of Colleges and Universities in Government /PRTC Buses.	<u>1454.82</u> 1454.82 (100)	<u>1650.00</u> 174.83 (10.60)	<u>1454.82</u> 681.69 (46.86)
	Revenue Plan CSS			
26.	02-Secondary Education 105-Teachers Training 01-Government Junior Basic Teachers Training (DIETS 100%)	<u>1485.00</u> 1485.00 (100)	<u>7530.57</u> 7354.67 (97.66)	<u>1860.00</u> 1860.00 (100)
27.	109-Government Secondary Schools 33-Integral Education of Disabled Children of the State.	<u>200.00</u> 200.00 (100)	<u>200.00</u> 200.00 (100)	<u>200.00</u> 200.00 (100)
28.	03-University and Higher Education 107-Scholarships 07-Government of India –National Scholarship Scheme.	<u>12.00</u> 12.00 (100)	<u>43.00</u> 31.02 (72.14)	<u>30.00</u> 30.00 (100)
29.	08-Government of India Scholarships for the Students of Non-Hindi speaking area for studying Hindi.	<u>13.10</u> 13.10 (100)	<u>23.70</u> 23.70 (100)	<u>41.00</u> 41.00 (100)
	Revenue Plan Share			
30.	01-Elementary Education 800-Other Expenditure 09-Sarv Shiksha Abhiyan	<u>12060.00</u> 12059.91 (100)	<u>13065.00</u> 13065.00 (100)	<u>8040.00</u> 8040.00 (100)
31.	04-Adult Education 800-Other Expenditure 01-Adult Education Programme (Literacy Programme)	<u>500.00</u> 500.00 (100)	<u>200.00</u> 197.09 (98.55)	<u>200.00</u> 200.00 (100)
	Revenue Plan State			
32.	01-Elementary Education 101-Government Primary Schools. 10- Sarv Shiksha Abhiyan	<u>4020.00</u> 637.88 (15.87)	<u>4355.00</u> 1728.36 (39.69)	<u>8040.00</u> 7428.90 (92.40)
33.	13-Mid Day Meal Scheme (MDM) (including ACA of 20.00 Crore)	<u>800.00</u> 800.00 (100)	<u>3400.00</u> 2700.00 (79.41)	<u>5500.00</u> 5150.00 (93.64)
34.	02-Secondary Education 109-Government Secondary School 06-Improvement of Science Education in School (ADHOC)	<u>4.00</u> 2.35 (58.75)	<u>1.00</u> 1.00 (100)	<u>102.00</u> 102.00 (100)

35.	04-Adult Education 800-Other Expenditure	<u>250.00</u>	<u>100.00</u>	<u>100.00</u>
	01-Adult Education Programme (Literacy Programme)	69.49 (27.80)	100.00 (100)	100.00 (100)
	Revenue Plan CSS			
36.	2204-Sports and Youth Services 102-Youth Welfare Programmes for Students.	<u>11.70</u> 11.70	<u>9.00</u> 9.00	<u>12.00</u> 12.00
	05-Taking over of N.F.C. Scheme.	(100)	(100)	(100)
37.	06-State Level N.S.S. Cell	<u>14.50</u> 6.44 (44.41)	<u>14.50</u> 7.04 (48.55)	<u>14.50</u> 4.86 (33.52)
	Revenue Plan State			
38.	103-Youth Welfare Programmes for Non Students. 01-Centre for Training and Establishment of Border Youth.	<u>350.00</u> 94.63 (27.04)	<u>400.00</u> 96.25 (24.06)	<u>500.00</u> 89.48 (17.90)
	Capital Plan CSS			
39.	4202-Capital Outlay on Education, Sports, Art and Culture. 01-General Education 202-Secondary Education 04-Teacher Education Establishment of DIET'S	<u>973.35</u> 973.35 (100)	<u>1023.35</u> 1023.35 (100)	<u>7637.35</u> 7637.35 (100)
	Grant No.15-Irrigation & Power			
	Revenue Non-Plan State			
40.	2711-Flood Control and Drainage 01-Flood Control 001-Direction And Administration 01- Direction And Administration	<u>4817.67</u> 331.73 (6.89)	<u>5153.55</u> 363.31 (7.05)	<u>5556.06</u> 265.88 (4.79)
41.	04-Fifty Per Cent State Share for Bainband Works of Northern Railways	<u>149.92</u> 149.92 (100)	<u>149.92</u> 149.92 (100)	<u>149.92</u> 149.92 (100)
	Capital Plan State			
42.	4705-Capital Outlay on Command Area Development 800-Other expenditure 11-Construction of Field Channels on Kotla Canal Branch(50:50)	<u>825.00</u> 134.68 (16.32)	<u>1000.00</u> 35.43 (3.54)	<u>1590.00</u> 1515.25 (95.30)

	Capital Non-Plan State			
43.	4711-Capital outlay on Flood Control Projects 01-Flood Control 001- Direction And Administration 01- Direction And Administration	<u>2800.00</u> 541.90 (19.35)	<u>2500.00</u> 755.36 (30.21)	<u>3100.00</u> 580.27 (18.72)
	Capital Plan CSS			
44.	4711-Capital outlay on Flood Control Projects 01-Flood Control 103-Civil Works 05-Construction of Flood Protection and Drainage works.	<u>1000.00</u> 1000.00 (100)	<u>1000.00</u> 1000.00 (100)	<u>1000.00</u> 720.24 (72.02)
45.	08-Works expenditure Counter Protective works	<u>1000.00</u> 1000.00 (100)	<u>1000.00</u> 838.07 (83.81)	<u>1000.00</u> 1000.00 (100)
	Capital Plan State			
46.	4711-Capital outlay on Flood Control Projects 03-Drainage 103-Civil Works 07-Project for reclamation of water logged and Saline Area of Punjab (DWD)	<u>337.00</u> 337.00 (100)	<u>17.84</u> 17.84 (100)	<u>333.00</u> 182.81 (54.89)
47.	28-Project for construction of Flood Protection works on River Ghaggar and its Tributaries in Districts.	<u>700.00</u> 700.00 (100)	<u>247.00</u> 247.00 (100)	<u>246.46</u> 246.46 (100)
48.	42-Project Proposal for Flood Protection works on River Ravi, Beas and Satluj and providing Protection.	<u>1845.03</u> 1845.03 (100)	<u>336.11</u> 183.08 (54.47)	<u>380.00</u> 81.39 (21.42)
	Grant No.17-Local Govt. Housing & Urban Development.			
	Revenue Non Plan State			
49.	2217-Urban Development 80-General 191-Assistance to Local Bodies corporation, Urban Development Authorities, Town Improvement Boards Etc. 01-National Fire Service College, Nagpur-contribution towards Training of local Bodies employees' incentive grant.	<u>0.36</u> 0.36 (100)	<u>0.36</u> 0.36 (100)	<u>0.36</u> 0.36 (100)

Revenue Non Plan State				
50.	3604-Compensation and Assistance to local bodies and Panchayati Raj Institutions 200-Other miscellaneous compensation and assignments 12-Grant-in-aid to municipal committee/corporations .Notified Area Committee in view of Abolition of Octroi in the State.	<u>19789.82</u> 6719.05 (33.95)	<u>8000.00</u> 1051.87 (13.15)	<u>7200.00</u> 362.91 (5.04)
Capital Plan State Share				
51.	4217-Capital outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 05-Prevention of Pollution of River Sutlej cost of land.	<u>7000.00</u> 7000.00 (100)	<u>5000.00</u> 5000.00 (100)	<u>3620.00</u> 3620.00 (100)
52.	11-Sawarn Jayanti Shehri Rozgar Yojna	<u>200.00</u> 200.00 (100)	<u>200.00</u> 200.00 (100)	<u>80.00</u> 80.00 (100)
53.	29-National Urban Information System (70:30)	<u>12.00</u> 12.00 (100)	<u>12.00</u> 12.00 (100)	<u>41.00</u> 41.00 (100)

Appendix-2.13

(Refer to Paragraph-2.7.2, Page 42)

Statement showing the details of cases where entire provision remained unutilised

(Rupees in lakh)

Sr. No.	Sr. No. of Appendix 2.12	Total Grant / Saving			Total
		2005-06	2006-07	2007-08	
1.	2.	0.50	0.50	0.50	1.50
2.	3.	12.70	12.70	12.70	38.10
3.	13.	150.00	150.00	100.00	400.00
4.	14.	234.53	0.30	112.50	347.33
5.	16.	200.00	200.00	35.00	435.00
6.	19.	1.00	15.00	5.00	21.00
7.	20.	60.00	60.00	50.00	170.00
8.	27.	200.00	200.00	200.00	600.00
9.	29.	13.10	23.70	41.00	77.80
10.	36.	11.70	9.00	12.00	32.70
11.	39.	973.35	1023.35	7637.35	9634.05
12.	41.	149.92	149.92	149.92	449.76
13.	47.	700.00	247.00	246.46	1193.46
14.	49.	0.36	0.36	0.36	1.08
15.	51.	7000.00	5000.00	3620.00	15620.00
16.	52.	200.00	200.00	80.00	480.00
17.	53.	12.00	12.00	41.00	65.00
	TOTAL	9919.16	7303.83	12343.79	29566.78

Abstract

Year	Amount (Rupees in lakh)
2005-06	9919.16
2006-07	7303.83
2007-08	12343.79
Total	29566.78

Say Rs.295.67 Crore

Appendix-2.14

(Refer to paragraph 2.7.3, Page 42)

Savings due to funds not released by the Finance Department /Sanction not issued by the Government/Vacant post etc.

(Rupees in lakh)

Sr. No.	Grant/Head of Account/Name of the Scheme	Final Saving	Contributing reasons as stated by the department.
	Grant No. 17 Local Government Housing and Urban development		
	Revenue Non Plan State		
1.	2217-Urban Development 191-Assistance to Local Bodies Corporation, Urban Development Authorities and Town Improvement Boards etc. 02. Urban renewal Programme Payment of instalment of interest to L.I.C.	3000.04	Rs. 30.00 Crore relates to P.M.F (10% of VAT) , which was not released by the F.D.
2.	80 –General 001-Direction & Administration 02- Direction & Administration	31.79	Due to vacant post.
3.	04-Town Planner	34.57	Due to non receipt of sanction/approval from Finance Department in respect of Medical bill/T.A. bill etc.
4.	191-Assistance to Local Bodies Corporation. Urban Development Authorities, Town Improvement Boards etc. 01-National Fire service college, Nagpur, contribution towards Training Local Bodies Employees Incentive Grant.	0.36	Sanction /Advice of Finance Department not received.

	Revenue Non Plan State		
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.	362.91	Sanctions not received from Finance Department
6.	17- Devolution of share of Taxes and Duties to Municipalities as recommended by the 3 rd Punjab Finance Commission.	7247.51	Funds not released by Finance Department
7.	20-Compensation and assignment to Grant (ETT Teachers in Rural Areas)	537.58	Government Sanction not received.
	Capital Plan Share		
8.	4217- Capital Outlay on Urban Development 60-Other Urban Development Schemes 800- Other expenditure 05- Prevention of Pollution of River Sutlej-Cost of land	3620.00	Funds not released by Finance Department
9.	11-Sawarn Jayanti Shehri Rozgar Yojna.	80.00	Funds not released by Finance Department
10	29-National Urban Information System (70:30)	41.00	Funds not released by Finance Department
11.	34-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Sub-mission on Urban Infrastructure and Governance	771.38	Funds not released by Finance Department
12.	36-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Basic Services to Urban Poor.	1268.65	Funds not released by Finance Department
13.	37-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Urban Infrastructure Development Scheme for small and medium towns	1906.00	Funds/Advice not given by Finance Department

14	38-Jawahar Lal Nehru National Urban Renewal Mission (JNNURM) Integrated Housing and Slum Development Programme	1584.00	Advice of Finance Department not received.
	Capital Plan State		
15.	11-Sawarn Jayanti Shehri Rozgar Yojna.	1.00	Sanction of Finance Department not received
16.	34-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Sub-mission on Urban Infrastructure and Government.	72.55	Sanction not issued by Finance Department/ Government
17.	35- Municipal Development Fund.	111.25	Sanction not issued by Finance Department
18.	36-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Basic Services to Urban poor.	507.46	Sanction not issued by Finance Department
19.	37-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Urban infrastructure Development Scheme for small and medium towns	312.00	Sanction not issued by Finance Department
20.	38-Jawaharlal Nehru National Urban Renewal Mission (JNNURM) Integrated Housing and Slum Development Programme.	198.00	Fund not released by Finance Department
21.	39-Amritsar Sewerage Project funded by JBIC (For land Acquisition)	1.00	Sanction not issued by Government
	Grant No.15-Irrigation & Power		
	Revenue Non-Plan State		
22.	2801-Power. 80-General 01-State Electricity Regulatory Commission.	116.72	Rs. 89.72 Lakh withdrawn out of PSERC Fund account and balance saving of Rs 27.00 lakh due to vacant post & medical bills etc.
	TOTAL	21805.77	

Says Rs.218.06 Crore

Appendix -2.15
(Refer to paragraph 2.7.3, Page 42)

Savings due to bills not passed by the Treasury.

(Rupees in lakh)

Sr. No.	Grant/Head of Account/Name of the Scheme	Final Saving
	Grant No. 17 Local Government Housing and Urban development	
	Capital Plan State	
1.	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800- Other Expenditure 14- Integrated Development of Small and Medium Towns.	21.33
2.	26- Grant-in-Aid to Local Bodies for maintenance of Civil Services recommended by the 12 th Finance Commission.	1726.96
3.	29- National Urban Information System (70:30)	18.00
	TOTAL	1766.29

Says Rs. 17.66 Crore

Appendix -2.16
(Refer to paragraph 2.7.3, Page 42)

Expenditure incurred without Budget Provision

(Rupees in crore)

Sr. No.	Grant/Head of Account/Name of the Scheme	Final Excess	Contributing reasons as stated by the department.
	Grant No.15- Irrigation & Power		
	Capital Plan State		
1	4801-Capital outlay on Power Projects. 80-General 101-Investment in State Electricity Board. 01-Assistance to Punjab State Electricity Board.	44.14	Estimate was sent to Finance Department but no sanction was received.
	Grant No.17- Local Government Housing and Urban development		
	Capital Plan State		
2.	4217-Capital Outlay on Urban Development 60-Other Urban Development Schemes 800-Other Expenditure 41-Devolution of Share of Taxes and duties to municipalities as recommended by 3 rd Punjab Finance Commission.	3.00	Sanction was issued by the Finance Department but at the time of preparation of supplementary grants, it was not included due to oversight inadvertently.
	TOTAL	47.14	

Appendix 2.17
(Refers to paragraph 2.7.3. Page 42)
Substantial excess over Grant

(Rupees in Lakh)

Sr. No.	Grant/Head of Account/Name of the Scheme	Provision	Expenditure	Excess	Contributing reasons as stated by the department.
	Grant No.15-Irrigation & Power				
	Revenue Non Plan State				
1.	2045-Other Taxes and Duties on Commodities 103-Collection Charges-Electricity Duty 01-Electricity Duty	189.22	198.57	9.35	Excess due to less released by Finance Department in revised estimate.
2.	2801-Power 80-General 800-Other Expenditure 01-Subsidy under Rural Electrification of Punjab Electricity Board.	284073.00	284804.00	731.00	The Government of Punjab vide its letter dated 10.09.07 consented for providing subsidy to PSEB to the tune of Rs.2548.73 Crore relating to AP Consumers & SC/Non SC BPL DS Consumer in the first instance but later on the Government also decided to provide further subsidy pertaining to other categories also. Accordingly the subsidy was released to the tune of Rs. 2848.04 crore against the revised provision of Rs2840.73 crore which resulted in excess expenditure of Rs.7.31 crore .
	TOTAL	284262.22	285002.57	740.35	

Says Rs.7.40 crore

Appendix – 3.1
(Refers to Paragraph 3.1.15, Page 51)

Statement showing works pertaining to NABARD-XII, where cash security was released in advance

Name of Division	Name of work	Cost of work (Rupees in crore)	Cash security deducted and released (Rupees in lakh)	Date of completion of work	Due date of release of security	Date of release of cash security
Provincial Division, Mansa	Upgradation of Bhikhi-Budhlada-Ratia road	7.99	19.67	October 2007	October 2009	March 2008
Provincial Division, Mansa	Stg. of Mansa-Talwandi Sabo road	1.89	5.25	October 2007	October 2009	March 2008
Provincial Division I, Patiala	Upgradation of Devigarh Naneola road	3.85	16.59	May 2007	May 2009	September 2007 and January 2008
	TOTAL	13.73	41.51			

Appendix – 3.2
(Refers to Paragraph 3.1.18, Page 53)

**Statement showing excess expenditure on laying of
Semi Dense Bituminous Concrete (SDBC)**

Name of division	Name of work	Quantity executed by adopting 30 mm SDBC	Expenditure incurred (Rupees in lakh)	Excess quantity of SDBC (in MT)	Excess expenditure (Rupees in lakh)
Provincial Division, Ferozpur	Mukatsar-Ferozpur Road (MDR-71)	5348.36 MT @ Rs 2446/MT	130.82	891.39	21.80
Construction Division, Ludhiana	Halwara-Pakhawal Road Km 0-6.05 (ODR-2)	2363.06 MT @ Rs. 2449/MT	57.87	393.84	9.65
-do-	Reconst./Wdg/STg. of Jagraon Raikot Malerkotla road (MDR-51)	16769.21 MT @ Rs 2450/MT	410.85	2794.87	68.47
-do-	Reconst/Stg/Wdg & Stg. Sarabha-Raikot Road (ODR-14)	3757.12 MT @ Rs. 2455/MT	92.24	626.19	15.37
Construction Division, Malerkotla	S/R Dhuri-Shahpur Road (ODR-13)	6657.76 MT @ Rs. 2500/MT	166.44	1109.63	27.74
-do-	S/R Dhuri-Bhalwan Road (ODR-7)	2428 MT @ Rs. 2425	58.88	404.67	9.81
-do-	S/R of Ladda-Ballian Road (ODR-8)	6659.56 MT @ Rs. 2469/MT	164.42	1109.93	27.40
-do-	S/R Malerkotla-Jarg-Khanna Road (Km 0.00 to 9.00)(MDR-33)	3602.60 MT @ Rs. 2307	83.11	600.43	13.85
-do-	S/R Malerkotla-Jarg-Khanna Road (Km 9.00 to 18.20) (MDR-33)	3651.745 MT @ Rs. 2421	88.41	608.62	14.73
Provincial Division, Mansa	S/R of approach road to But Stand Mansa (ODR-11)	890.83 MT @ 2586/MT	23.04	148.47	3.84
-do-	Stg. of Mansa-Talwandi Sabo Road (ODR-9)	2670.60 MT @ 2450/MT	65.43	445.10	10.90
-do-	Upgradation of Bhikhi-Budhlada-Ratia Road (MDR 20)	8136.32 MT @ Rs. 2895/MT	235.55	1356.05	39.26

Provincial Division II, Patiala	Lalru -Handesra Khellan-Mellan Road (ODR-44)	5745.345 MT @ 2304/MT	132.37	957.56	22.06
-do-	Rsgand Stg. of Mubarakpur Sundran Nimbuan Road (ODR-47)	1655.49 MT @ 2274/MT	37.65	275.92	6.27
-do-	AC Road to Zoo via Shatabgarh (ODR-9)”	1258.92 MT @ 2241/MT	28.21	209.82	4.70
Provincial Division No. I, Patiala	Stg of Northern Bye Pass (ODR-32)	2279.335 MT @ Rs. 2400/MT	54.70	379.89	9.12
Construction Division, Mukerian	Improvement of Mukerian-Talwara Road (MDR-69)	5868.45 MT @ Rs. 2420/MT	142.02	978.08	23.67
		TOTAL	1972.01	13290.46	328.64

Appendix – 3.3
(Refers to Paragraph 3.1.19, Page 53)

Statement showing excess expenditure due to adoption of excess quantity of stone metal and 18 per cent screening

(Amount in Rupees)

Sr. No.	Name of Division	Name of work	Compacted quantity of WBM in cum	Rate paid with loose stone metal 1.33 cum	Rate of loose stone metal required @ 1.21 cum	Excess rate paid	Amount
1.	Construction Division No. 2, Amritsar	Amritsar-Chogawan Rania Road (MDR-69)	12642.52	925/cum	853/cum	72/cum	910261.44
2.	Provincial Division No. 1, Patiala	Patiala-Bhadson Road (ODR-20)	4517.75	1301/cum	1197/cum	104/cum	469846.00
3.	Construction Division, Gurdaspur	Harchowal Bet Pattan upto Kiri Afgana Road (ODR)	5229.26	1248/cum	1142/cum	106/cum	554301.56
4.	Central Works Division, Bathinda	Bathinda-Mukatsar Road (MDR-11)	12693.09	1648/cum	1505/cum	143/cum	1815111.87
5.	Provincial Division, Mansa	Bhikhi-Budhlada Ratia Road	15283.20	1602/cum	1471/cum	131/cum	2002099.20
6.	Provincial Division, Ferozepur	Moga-Hariker Road	4898.57	1450/cum	1332/cum	118/cum	578031.00
	-do-	Moga-Khosa Pando Road (ODR-04)	5565.02	1025/cum	943/cum	82/cum	456332.00
7.	Construction Division, Ropar	Ropar-Noorpur Bedi Abiana Road (Group-I)	2538.41	1170/cum	1079/cum	91/cum	230995.00
	-do-	-do- (Group-II)	3507.87	1155/cum	1066/cum	89/cum	312200.00
	-do-	-do- (Group-III)	3610.59	1178/cum	1082/cum	96/cum	346617.00
8.	Construction Division, Pathankot	Batala-Khanuwan Road	12283.87	797/cum	735/cum	62/cum	761599.94
		TOTAL	82770.15				8437395.01

Say Rs. 84.37 lakh

Appendix – 3.4
(Refers to Paragraph 3.1.21, Page 54)

Statement showing avoidable expenditure incurred on providing tack coat over Bituminous Macadam for SDBC

Name of Division	Name of work	Qty of tack coat applied for SDBC over BM	Amount involved (Amount in Rupees)
Provincial Division, Sangrur	Sunam Lehra Jakhal Road Km. 0.45 to 38.06 (Group I, II)	144779.50 sqm @ Rs. 13.50	1954523
	Sunam Lehra Jakhal Road Km. 0.45 to 38.06 (Group III)	82404.525 sqm @ Rs. 13.58	1119053
Construction Division, Malerkotla	Malerkotla-Jarg Khanna Road Km 0.0 to9 (MDR-33)	51725.72 sqm @ Rs. 11.50	594840
	Malerkotla-Jarg Khanna Road Km 0.0 to18.20 (MDR-33)	52681.25 sqm @ Rs. 13.25	698080
Central Works Division, Bathinda	Bathinda-Mukatsar Road (MDR-41)	115681 sqm @ 14.10/sqm	1631102
Provincial Division No. I, Patiala	(i) Patiala Bahdson Road	42067.045 sqm @ Rs. 13.65	574215
	(ii) Northern Bye Pass	33425.25 sqm @ Rs. 13.85	462940
TOTAL			7034753

Say Rs. 70.35 lakh

Appendix – 3.5
(Refers to Paragraph 3.1.25, Page 56)

**Statement showing details of works
where completion reports were not submitted**

(Rupees in crore)

Sr. No.	Name of Division	No. of works completed	Cost of works completed	Month of completion	Memo No. & date	Reply of the department
1	Construction Division, Malerkotla	5	14.13	9/06 to 10/06	21 dated 15.4.08	Reply will follow
2	Provincial Division, Mansa	2	9.86	10/2007	13 dated 24.4.08	-do-
3.	Provincial Division II, Patiala	5	15.00	1/07 to 2/08	12 dated 27.3.08	-do-
4.	Construction Division I, Ludhiana	4	13.13	3/06 to 11/06	18 of 3/2008	PCRs being submitted
5.	Provincial Division I, Patiala	3	10.67	6/07 to 11/07	14 dated 25.3.08	-do-
6.	Construction Division, Ropar	2	10.07	8/2005	11 dated 27.2.08	-do-
7.	Construction Division No. 2, Amritsar	3	10.28	9/06 to 3/07	18 dt. 11/07	PCR will be submitted after receiving funds
8.	Provincial Division, Sangrur	6	42.07	5/07 to 9/07	19 dated 2/2008	PCR will be submitted in due course
9.	Construction Division No. 2, Bathinda	7	15.31	6/04 to 4/07	11 dated 11.3.08	-do-
			140.52			

Appendix – 3.6
(Refers to Paragraph 3.1.26, Page 56)

**Statement showing detail of divisions/ works where provision of
contingent charges was made in the estimates**

(Rupees in lakh)

Sr. No.	Name of the Division	Number of works estimate	Year	Amount of provision of contingent expenditure made in the estimate
1.	Construction Division, Ropar	5	2005-06 to 2007-08	50.81
2.	Construction Division, Gurdaspur	6	2003-04 to 2005-06	39.69
3.	Provincial Division, Sangrur	2	2006-07	22.78
4.	Construction Division No. 2, Amritsar	6	2005-06 to 2006-07	40.53
5.	Construction Division No. 1, Mohali	4	2004-05 to 2005-06	14.35
6.	Construction Division, Patiala	2	2003-04	9.26
TOTAL		25		177.42

Say Rs. 1.77 crore

Appendix 4.1

(Refer paragraph 4.2.2 (a) page 60)

**Statement showing detail of units granted
inadmissible investment incentive**

Sr. No.	Name of unit	Date of sanction	Date of payment	Industrial Policy	Amount of capital subsidy paid (Rs in lakh)
1	M/s Kang Agro-Industries Vill. Kotla Shamaspur (Ludhiana)	15.5.1997	April 2007	1992	8.78
2	M/s Shiva Rice Mills Qadian (Gurdaspur)	9.7.1997	April 2007	1992	5.91
3	M/s Gobind Rice Mills, Hargobindpur Road Umarpura Batala	8.7.1997	April 2007	1992	6.58
4	M/s Hotel Park Avenue, Phillour (Jalandhar)	23.4.1998	April 2007	1996	25.00
5	M/s Handa Paper and Board Mill Naushera Majja Singh, Gurdaspur	23.4.1998	April 2007	1996	6.64
6	M/s Jammu Cold Storage, Jalandhar	4.9.1998	April 2007	1996	14.05
				TOTAL	66.96

Appendix – 4.2
(Refers to Paragraph 4.6.1, Page 89)

**Statement showing paragraphs/reviews for which explanatory notes
were not received upto 31.03.2008
(Audit Report Civil)**

Sr. No.	Name of the Department	2001-02	2002-03	2003-04	2004-05	2005-06	Total
1.	Agriculture	-	-	-	1	-	1
2.	Education Department	-	1	-	1	2	4
3.	Financial assistance to local bodies. Science, Technology, Environment and Non-conventional Energy Department	1	-	-		-	1
4.	General Admn. (Home, Transport & Justice)	-	2	1	2	2	7
5.	General paras General Admn, Home Affairs & Justice, Finance, Police, Jails, Education , Food & Supply, Agriculture, Town & Country Planning Rural Development, Animal Husbandry, Health & Family Welfare, Cooperation, Public Works Deptt. (PHB) Local Government, Defence Service Social Welfare Sports & Youth Service Rehabilitation , Transport Science and Technology, Industry, Public Works Department(B&R) Public Works Department (Irrigation and Power) Revenue, Tourism and Cultural Training, Labour and Employment, Housing and Urban Development Information and Public Relation Department	-	-	1	-	1	2
6.	Health and Family Welfare	-	2	1	1	1	5
7.	Industry	-	-	1	-	-	1
8.	Public Works Department (Building & Roads)	4	5	6	3	-	18
9.	Public Works Department (Public Health)	-	-	2	-	-	2
10.	Public Works Department (Irrigation and Power)	2	5	4	2	6	19
11.	Revenue Department	-	-	1	-	-	1
12.	Rural Development Panchayat Department	1	1	-	1	1	4
13.	Social Welfare	-	2	-		1	3
14.	Science and Technology	-	-	-	-	-	-
15.	Tourism and cultural	-		1		-	1

Audit Report (Civil) for the year ending 31 March 2008

16.	Transport	-		1		1	2
17.	Tech. Education & Industrial Training	-	-	-	1	1	2
18.	Animal Husbandry	1	-	-		-	1
19.	Cooperative Department	1	-	-		-	1
20.	Printing and Stationary	-	-	-	-	-	-
21.	Housing and Urban Development	-	1	-	1	-	2
22.	Information and public relation	-	1	-		-	1
23.	Labour and employment	-	-	1		-	1
24.	Planning	-	-	1	-	-	1
25.	Food, civil supplies and Consumer affairs Deptt.	-	-	-	-	-	-
26.	Water supply and Sanitation Deptt. (PH)	-	-	-	2	1	3
27.	Information and Technology	-	-	-	-	1	1
28.	Fisheries Department	-	-	-	-	1	1
29.	Department of Architecture	-	-	-	-	1	1
	Total	10	20	21	15	20	86

Reviews: 18

Paras: 68

Appendix – 4.3
(Refers to Paragraph 4.6.1, Page 89)

**List of Reviews and Paras of Report of CAG of India for which
explanatory notes were not received up to 31.03.2008**

(Audit Report Civil)

S. No.	Name of the Department	Year of Audit Report	Para No.s	Total	Grand Total
1.	Agriculture	2004-05	4.7.2	1	1
2.	Education Department	2002-03 2004-05 2005-06	4.2.1 4.6.1 3.4(Review), 4.4.2	1 1 2	4
3.	Financial Assistance to Local Bodies Science, Technology, Environment and Non-conventional Energy Department	2001-02	6.1 (Review)	1	1
4.	General Administration (Home, Transport, Justice Jail, Police)	2002-03 2003-04 2004-05 2005-06	3.6(Review),4.1.5 4.2.11 4.4.2, 4.5.1, 4.4.3., 4.5.3	2 1 2 2	7
5.	General Paras General, Admn, Home Affairs And Justice, Finance, Police, Jails, Education, Food & Supply, Agriculture, Town & Country Planning, Cooperation, Public Works Deptt. (PHB), Local Government, Defence Service, Social Welfare, Sports & Youth Service, Rehabilitation, Rural Development, Animal Husbandry, Health and Family Welfare. Transport Science and Technology, Industry, Public Works Department(B&R) Public Works Department (Irrigation and Power) Revenue, Tourism and Cultural Training, Labour and Employment, Housing and Urban Development Information and Public Relation Department	2003-04 2005-06	4.6.1 4.6.1	1 1	2

Audit Report (Civil) for the year ending 31 March 2008

6.	Health & Family Welfare	2002-03 2003-04 2004-05 2005-06	4.4.3,4.5.1(PT),4.6.1 3.4(Review), 4.7.1 4.2.3	2 1 1 1	5
7.	Industry	2003-04	3.5(Review)	1	1
8.	Public Works Deptt. (Bridge and Roads)	2001-02 2002-03 2003-04 2004-05	4.1 (Review),4.2,4.3,5.1 4.1,4.1.2,4.5.1,4.5.3,4.5.4 3.1Review,3.2 Review 4.2.8,4.3.2,4.5.2,4.5.3 3.1 (Review) 3.3 (Review) 4.4.1 Pt. 4.4.2 Pt. 4.4.3	4 5 6 3	18
9.	Public Works Department (Public Health)	2003-04	4.2.10,5.1(Review)	2	2
10.	Public Works Department (Irrigation and Power)	2001-02 2002-03 2003-04 2004-05 2005-06	4.4, 4.5 3.3(Review),3.4(Review),4.3 .14.3.2,4.4.1, 4.1.1,4.1.2,4.2.12,4.4.1 4.2.2, 4.2.3, 4.1.1, 4.1.2, 4.2.8, 4.3.1, 4.3.2, 4.3.3	2 5 4 2 6	19
11.	Revenue Department	2003-04	4.2.9,	1	1
12.	Rural Development and Panchayats Department	2001-02 2002-03 2004-05 2005-06	6.3 4.4.2 4.4.1 4.3.4	1 1 1 1	4
13.	Social Welfare Department SC & BC, Women and Child Development	2002-03 2005-06	3.7(Review) 4.6.3 3.3(Review)	2 1	3
14.	Science Technology & Environment.	-	-	-	-
15.	Tourism and cultural Affairs	2003-04	4.2.7	1	1
16.	Transport	2003-04 2005-06	4.2.1 5.1(Review)	1 1	2
17.	Technical Education and Industrial Training	2004-05 2005-06	5.1 (Review) 4.5.1	1 1	2
18.	Animal Husbandry	2001-02	3.2	1	1
19.	Cooperation Department	2001-2002	3.3	1	1
20.	Housing and Urban Development Department	2002-03 2004-05	4.1.3, 4.2.1	1 1	2
21.	Information and Public Relation	2002-03	4.1.4	1	1
22.	Labour and employment	2003-04	3.3(Review)	1	1
23.	Planning	2003-04	4.2.5	1	1
24.	Water Supply and Sanitation Deptt.(PH)	2004-05 2005-06	4.1.2, 4.4.4 3.1(Review)	2 1	3
25.	Information and Technology	2005-06	4.2.5	1	1
26.	Fisheries Department	2005-06	4.2.7	1	1
27.	Department of Architecture	2005-06	4.5.2	1	1
	Grand Total				86

Appendix – 5.1
(Refers to Paragraph 5.1.2, Page 92)

Details of Sanctioned and Vacant Posts as on 01.04.2003 in Soil and Water Conservation Department

Sr No	Category	Total sanctioned strength	Filed post	Vacant Post
1)	Chief Conservator of Soils, Punjab	01	01	--
2)	Conservator of Soils	05	04	01
3)	Divisional Soil Conservation Officer	18	12	06
4)	Sub-Divisional Soil Conservation Officer	48	42	06
5)	Establishment Officer	01	-	01
6)	Superintendent G-1	01	-	01
7)	Map officer	01	--	01
8)	Personal Assistant	01	01	-
9)	Circle Head Draftsman	03	-	03
10)	Assistant Controller (F & A)	05	04	01
11)	Sectional Officer (Accounts)	04	04	--
12)	Superintendent G-2	18	18	-
13)	Senior Assistant/Accountant/Store Keeper	94	91	3
14)	Stenographer	23	17	06
15)	Technical Assistant	01	01	--
16)	Statistical assistant	01	--	01
17)	Steno typist	37	33	04
18)	Clerks/ typists/ storekeepers	173	167	06
19)	Patwari	60	19	41
20)	Soil conservation inspector (law)	01	01	--
21)	Gestator Operator	11	08	03
22)	Restorer	01	01	--
23)	Daftari	01	01	--
24)	Chowkidar	52	45	07
25)	Soil Conservation Officer	226	142	84
26)	Surveyor/ A.S.I/	792	687	105
27)	Beldars	146	135	11
28)	Head Draftsmen	07	07	-
29)	Draftsmen/Cartographer Assistant	67	63	04
30)	Junior Draftsmen	86	42	44
31)	Junior Scientific Assistant	02	--	02
32)	Lab Assistant	04	01	03
33)	Chainman	06	04	02
34)	Khalassi	20	13	07

Audit Report (Civil) for the year ending 31 March 2008

35)	Dak Runner	15	15	-
36)	Barkandaj	10	07	03
37)	Peon	130	117	13
38)	Head Peon	01	01	--
39)	Sweepers	02	-	02
40)	Malli	01	01	--
41)	Car/jeep Driver	53	24	29
42)	Truck Driver	11	-	11
43)	Tractor Driver	13	02	11
44)	Bulldozer Operator	07	07	-
45)	Motor Grader Operator	01	01	-
46)	Senior Mechanic	02	01	01
47)	Foreman	01	--	01
48)	Mechanic	02	01	01
49)	Truck Cleaner	11	--	11
50)	Tractor Cleaner	10	01	09
51)	Bulldozer helpers	07	04	03
52)	Motor Grader helper	01	01	--
53)	Workshop helper	05	02	03
54)	Auto Electrician	01	01	--
55)	Photographer	01	--	01
TOTAL		2202	1750	452

Total men-in position 1750

Technical 1137

Non-Technical 613

Appendix – 5.2
(Refers to Paragraph 5.1.2, Page 92)

Details of Sanctioned and Vacant Posts as on 31-03-2008 in Soil and Water Conservation Department

Sr No	Category	Total sanctioned strength	Filed post	Vacant Post
1)	Chief Conservator of Soils, Pb	01	01	--
2)	Conservator of Soils	05	01	04
3)	Divisional Soil Conservation Officer	18	02	16
4)	Sub-Divisional Soil Conservation Officer	48	29	19
5)	Establishment Officer	01	01	--
6)	Superintendent G-1	01	--	01
7)	Map officer	01	--	01
8)	Personal Assistant	01	01	--
9)	Circle Head Draftsman	03	--	03
10)	Assistant Controller (F & A)	05	04	01
11)	Sectional Officer (Accounts)	04	04	--
12)	Superintendent G-2	18	07	11
13)	Senior Assistant/Accountant/Store Keeper	94	89	05
14)	Stenographer	23	17	06
15)	Technical Assistant	01	01	--
16)	Statistical assistant	01	--	01
17)	Steno typist	37	35	02
18)	Clerks/ typists/ storekeepers	173	152	21
19)	Patwari	60	23	37
20)	Soil conservation inspector (law)	01	01	--
21)	Gestator Operator	11	08	03
22)	Restorer	01	01	--
23)	Daftari	01	01	--
24)	Chowkidar	52	37	15
25)	Soil Conservation Officer	226	119	107
26)	Surveyor/ A.S.I/	788	418	370
27)	Beldars	146	130	16
28)	Head Draftsmen	07	04	03
29)	Draftsmen/Cartographer Assistant	67	60	07
30)	Junior Draftsmen	86	48	38
31)	Junior Scientific Assistant	02	--	02
32)	Lab Assistant	04	--	04
33)	Chainman	06	04	02

34)	Khalassi	20	10	10
35)	Dak Runner	15	11	04
36)	Barkandaj	10	09	01
37)	Peon	130	109	21
38)	Head Peon	01	01	--
39)	Sweepers	02	01	01
40)	Malli	01	01	--
41)	Car/jeep Driver	53	21	32
42)	Truck Driver	11	01	10
43)	Tractor Driver	13	02	11
44)	Bulldozer Operator	07	06	01
45)	Motor Grader Operator	01	00	01
46)	Senior Mechanic	02	01	01
47)	Foreman	01	--	01
48)	Mechanic	02	01	01
49)	Truck Cleaner	11	--	11
50)	Tractor Cleaner	10	01	09
51)	Bulldozer helpers	07	02	05
52)	Motor Grader helper	01	01	--
53)	Workshop helper	05	02	03
54)	Auto Electrician	01	01	--
55)	Photographer	01	--	01
TOTAL		2198	1393	805

Note: One post of Photographer and 4 posts of ASI/Surveyors were abolished in lieu of revival of four posts of SCO vide Punjab Government letter No. 13/9/99-Agri-III/4271 dated 31-03-2005. Hence the total sanctioned strength of Staff is 2197.

Total working strength 1393
Technical 724
Non-Technical 669