

Appendix-I
(Refers to paragraph 1.1 and 1.12.2 page 1 and 20)

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 receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorization from the State Legislature. This part 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 created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorization from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorized by the Legislature during the year was Rs.25 crore.

Part III. Public Account

Receipts and disbursements in respect of small savings, provident funds, deposits, 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 vote by the State Legislature.

II. Form of Annual Accounts

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

Part B. List of Indices/ratios and basis for their calculation

(Refers to in paragraph 1.1 and 1.12.2 page 1 and 20)

Indices/ratios		Basis for calculation
<p>Sustainability Balance from the current revenue Primary Deficit Interest Ratio Capital Outlay Vs Capital receipts Total tax receipts Vs. GSDP State tax receipts Vs GSDP</p>	<p>BCR Capital Outlay Capital Receipts</p>	<p>Revenue Receipts minus all Plan grants (under Major Head 1601-02,03,04) and Non-Plan revenue expenditure Capital expenditure as per Statement No 2 of the Finance Accounts Internal Loans (net of ways and means advances) + Net receipts from small savings, PF etc. + Repayments received of loans advanced by the State Government- Loans advanced by the State Government</p>
<p>Flexibility -Balance from current revenue -Capital repayments Vs Capital Borrowings Incomplete Projects - Total Tax Receipts Vs GSDP - Debt Vs GSDP</p>	<p>Capital Repayments Capital Borrowings State Tax Receipts Total Tax Receipts</p>	<p>As above Disbursements under Major heads 6003 and 6004 minus repayments on account of Ways and Means Advances/Overdraft under both the major heads Addition under Major Heads 6003 and 6004 minus addition on account of Ways and Means advances/overdraft under both the major heads Statement No.11 of Finance Accounts State Tax receipts plus State's share of Union Taxes</p>
<p>Vulnerability -Revenue Deficit -Fiscal Deficit -Primary Deficit Vs Fiscal Deficit Total outstanding guarantees including letters of comfort Vs Total revenue receipts of the Government Assets Vs Liabilities</p>	<p>Primary Deficit Outstanding guarantees Revenue Receipts Assets and Liabilities Debt</p>	<p>Paragraph No 1.10.7.2 of the Audit Report -----do----- Fiscal Deficit minus interest payments Exhibit IV Exhibit II Exhibit I Borrowings and other obligations at the end of the year (Statement No 4 of the Finance Accounts)</p>

Appendix-II
(Refers to paragraph 1.10.2 page 14)

Details of loss making companies, investment by Government and accumulated losses

Serial No.	Name of Company	Investment upto 1999-2000 (Rupees in crore)	Accumulated loss (Rupees in crore)	Period upto which account finalised
1	Punjab State Seeds Corporation limited	4.51*	90.18	1999-2000
2.	Punjab Poultry Development Corporation limited	3.09*	4.03	1998-1999
3.	Punjab Dairy Development Corporation limited	4.80	2.05	1999-2000
4.	Punjab State Civil Supplies Corporation limited	3.73	134.04	1996-97
5.	Punjab State Tube well Corporation limited	125.92*	35.09	1996-97
6.	Punjab State Leather Development Corporation limited	3.42	2.05	1991-92
7.	Punjab Export Corporation limited	0.09*	0.27	1977-78
8.	Punjab State Hosiery and Knitwear Development Corporation limited	3.91	9.83	1994-95
9.	Punjab State Handloom and Textile Development Corporation limited	3.63	3.88	1991-92
10.	Punjab Films and News Corporation limited	1.51	1.90	1992-93
11.	Punjab Tourism Development Corporation limited	6.41*	4.37	1995-96
12.	Punjab Agro Industrial and Horticulture Development Corporation limited	45.46	13.90	1999-2000
13.	Punjab State Industrial Development Corporation Limited	78.22	33.04	1999-2000
14.	Punjab State Forest Development Corporation Limited	0.25	0.53	1991.92
	Total	284.95	335.16	

* The figures have been adopted as per foot note on pages 213, 215, 217 and 219 of the Finance Accounts for the year 2000-2001.

APPENDIX - III
(Refers to paragraph 2.3.4 page 27)

Cases of unnecessary supplementary grants/appropriations
(Rupees in crore)

Sl.No.	Grant/appropriation	Amount of grant/appropriation			
		Original	Supplementary	Actual expenditure	Saving
Revenue-(Voted)					
1.	01-Agriculture and Forests	399.56	0.01	316.42	83.15
2.	02-Animal Husbandry and fisheries	137.70	5.99	117.64	26.05
3	03-Co-operation	47.14	8.89	45.02	11.01
4	04-Defence Service Welfare	12.22	1.83	11.28	2.77
5	05-Education	2059.77	96.03	1828.32	327.48
6.	07-Excise & Taxation	45.23	2.22	39.92	7.53
7.	11-Health and Family Welfare	765.14	20.39	641.75	143.78
8.	12-Home Affairs & Justice	958.44	42.81	944.41	56.84
9	14-Information & Publicity	13.80	0.03	10.81	3.02
10.	16-Labour & Employment	16.91	1.65	15.30	3.26
11	19-Planning	334.47	0.11	144.24	190.34
12	23-Rural Development	184.87	26.92	99.90	111.89
13	30-Vigilance	10.11	0.06	8.88	1.29
Revenue Charged					
14	06-Elections	0.01	0.01	-	0.02
15	12-Home Affairs & Justice	12.26	0.06	10.00	2.32
16	22-Revenue & Rehabilitation	0.21	0.04	0.05	0.20
Capital Voted					
17	02-Agriculture and Forests	3.15	0.03	-	3.18
18	03-Co-operation	28.16	19.70	8.63	39.23
19	11-Health & Public Welfare	-	7.00	-	7.00
20	21-Public Works	280.51	35.31	118.66	197.16
21	23-Rural Development & Panchayats	0.90	16.39	0.30	16.99
	Total	5310.56	285.48	4361.53	1234.51

APPENDIX - IV
(Refers to paragraph 2.3.4 page 27)

Excessive supplementary grants

(Rupees in crore)

Serial number	Grant/ appropriation	Amount of grant/appropriation				
		Original	Supple- mentary	Total	Actual expenditure	Saving
Revenue-(Voted)						
1.	17-Local Government Housing and Urban Development.	15.99	73.15	89.14	86.66	2.48
2.	22-Revenue & Rehabilitation	153.51	224.56	378.07	239.21	138.86
3.	26-State Legislature	6.57	1.33	7.90	7.41	0.49
Revenue (Charged)						
4.	12-Home Affairs and Justice	27.12	7.86	34.98	27.23	7.75
Capital (Voted)						
5.	10-General Administration	1.90	0.33	2.23	2.09	0.14
	Total	205.09	307.23	512.32	362.60	149.72

Appendix - V

(Refers to paragraph 2.3.4 page 27)

Grants where supplementary provision obtained proved insufficient by more than Rs.1 crore

Revenue Voted		(Amount in Crore)				
Sr.No.	Grant	Original	Supplementary	Total	Expenditure	Excess
1.	21-Public Works	548.79	34.32	583.11	712.64	129.53
Capital Voted						
2.	15-Irrigation & Power	561.11	187.90	749.01	968.81	219.80
	Total	1109.90	222.22	1332.12	1681.45	349.33

Appendix - VI

(Refers to paragraph 2.3.5 page 27)

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

Sr. No.	Grant No.	Head of Account	Year								
			1998-99			1999-2000			2000-2001		
		Revenue Voted									
			Provision.	Expenditure	Saving (%age of saving)	Provision	Expenditure	Saving (%age of saving)	Provision	Expenditure	Saving % of saving
		Name of Grant	Rupees in Crore								
1.	22 Revenue and Rehabilitation	2245-Relief on account of Natural Calamities. (I) Gratuitous Relief	25.45	7.59	17.86 (70.17)	11.00	0.12	10.88 (98.90)	10.00	0.05	9.95 (99.50)
		(ii) Transfer to Reserve Funds and Deposit Accounts-Calamity Relief Fund	60.05	30.03	30.02 (50)	62.61	---	62.61 (100)	186.88	78.62	108.26 (57.93)

2.	23-Rural Development and Panchayats	(i) 2515-Other Rural Development Programme -Grant to Panchayati Raj Institutions recommended by 10 th Finance Commission.	25.84	3.89	21.95 (84.94)	58.14	-	58.14 (100)	45.22	16.31	28.91 (63.93)
		(ii) Employment Assurance Scheme(CSS)	21.00	---	21.00 (100)	28.27	--	28.27 (100)	13.35	--	13.35 (100)
		(iii) Integrated Waste Land Development Project (CSS)	6.00		6.00 (100)	1.00	--	1.00 (100)	2.00	--	2.00 (100)
		(iv) 2505- Rural Employment Jawahar Rojgar Yojna (CSS).	10.72		10.72 (100)	13.97	3.00	10.97 (98.52)	7.01	--	7.01 (100)
3.	24-Science Technology and Environment	3425-Other Scientific Research. Harike Wet land Project.	2.33	0.31	2.02 (86.69)	2.00	-	2.00 (100)	1.98	0.63	1.35 (68.18)
4.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. -Capital subsidy under bnk tie-up Loaning programme to below poverty line Scheduled Caste through Punjab Scheduled Castes land Development and Finance Corporation.	6.50	3.40	3.10 (47.69)	6.50	-	6.50 (100)	20.00	0.05	19.95 (99.75)
		2235-Social Security and Welfare Social Security to Girls Child Kanya Jagriti Jyoti Scheme	1.05	-	1.05 (100)	3.20	1.50	1.70 (53.12)	2.40	-	2.40 (100)
		2225-Welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes Implementation of SCA Programme at District Headquarters (CSS).	8.50	-	8.50 (100)	8.50	0.16	8.34 (98.11)	3.40	-	3.40 (100)

		Funding of Economic Ventures/commercial Activities (CSS).	3.00	-	3.00 (100)	3.00	-	3.00 (100)	3.00	-	3.00 (100)
		Funding of Economic ventures/commercial activities for purchase of plots (CSS).	2.00	-	2.00 (100)	2.00	-	2.00 (100)	2.00	-	2.00 (100)
		Capital Voted									
5.	12- Home Affairs and Justice	4055 Capital Outlay on Police-Houses for Police Personal.	33.13	17.74	15.39 (46.40)	15.32	--	15.32 (100)	13.60	8.42	5.18 (38.08)
6.	17-Local Government Housing and Urban Development	4217-Capital Outlay on Urban Development (i) Prevention of Pollution of Sutlej River (CSS).	21.60	5.00	16.60 (78.85)	32.69	7.95	24.74 (75.68)	65.00	6.27	58.73 (90.35)
		(ii) Assistance to Urban Slum Development Programme (CSS)	9.04	6.75	2.29 (25.33)	10.00	4.87	5.13 (51.30)	10.00	2.51	7.49 (74.90)
		(iii) Swarn Jayanti Shehri Rozgar Yozna (Plan).	5.00	-	5.00 (100)	15.00	-	15.00 (100)	5.00	1.22	3.78 (75.60)
		(iv) Swarn Jayanti Shehri Rozgar Yozna.(CSS).	15.00	-	15.00 (100)	15.00	-	15.00 (100)	15.00	-	15.00 (100)
		(v) HUDCO Aided Water supply and Sewerage Project. (Plan)	4.00	-	4.00 (100)	4.00	-	4.00 (100)	4.00	-	4.00 (100)
7.	19-Planning	5475-Capital Outlay on other General Economic Services. Formulation of District Plan at Head Quarters.	254.90	67.02	187.88 (73.70)	191.52	115.79	75.73 (39.54)	115.56	79.39	36.17 (31.29)
8.	24-Science Technology and Environment	5425-Capital outlay on other Scientific Research Solar power Generation (CSS).	2.00	-	2.00 (100)	8.00	-	8.00 (100)	8.00	-	8.00 (100)

9.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes	4225-Capital outlay on welfare of Scheduled Castes, Schedule Tribes and Other Backward Classes. Share Capital Contribution to the Punjab Scheduled Castes Land Development & Finance Corporation (CSS).	9.60	2.39	7.21 (75.10)	4.80	0.24	4.56 (95)	2.40	-	2.40 (100)
		Total	526.71	144.12	382.59	496.52	133.63	362.89	535.80	193.47	342.33

APPENDIX -VII
(Refers to paragraph 2.3.6 page 28)

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

S.No	Grant No. Head and Sub Head.	Amount of Excess (percentage of excess in brackets)								
		1998-1999			1999-2000			2000-2001		
		Provision	Expen- diture	Excess (%age)	Provision	Expen- diture	Excess (%age)	Provi- sion	Expen- diture	Excess (%age)
Revenue Voted		Rupees in crore.								
	21-Public Works									
1.	2059-Public Works -Suspense	3.70	131.73	128.03 (3460.27)	3.70	151.12	147.42 (3984.32)	3.70	169.04	165.34 (4468.64)
2.	2215-Water supply and sanitation -Suspense	9.13	38.67	29.54 (323.54)	9.13	35.45	26.32 (288.28)	9.13	66.55	57.42 (628.92)
3.	-Maintenance works	33.25	58.64	25.39 (76.06)	32.58	48.91	16.33 (50.12)	41.57	50.96	9.39 (22.58)
4.	3054-Roads and Bridges -Direction-Establishment charge transferred on pro rata basis	-	38.22	38.22	-	45.88	45.88	-	37.01	37.01
5.	-Suspense	7.00	33.75	26.75 (382.14)	7.00	39.31	32.31 (461.57)	7.00	24.45	17.45 (249.26)
6.	2515-Other Rural Development Programme -Suspense		13.01	13.01	Nil	15.62	15.62		8.96	8.96
	Total	53.08	314.02	260.94	52.41	336.29	283.88	61.40	356.97	295.57

APPENDIX - VIII

(Refers to paragraph 2.3.7 page 28)

Grants/Appropriations where the savings (more than Rs.1 crore in each case) exceeded 20 per cent of the total grant/appropriation

(Rupees in crore)

S.No.	Grant/appropriation Revenue (Voted)	Total grant	Expenditure	Saving	Percentage of saving
1.	01-Agriculture and Forests	399.56	316.41	83.15	20.81
2.	06-Elections	15.41	8.49	6.92	44.91
3.	10-General Administration	80.49	62.87	17.62	21.89
4.	13-Industries	54.32	28.79	25.53	46.99
5.	14-Information & Public Relation	13.83	10.81	3.02	21.83
6.	18-Personnel & Administrative	4.67	2.99	1.68	35.97
7.	19-Planning	334.58	144.24	190.34	56.88
8.	22-Revenue & Rehabilitation	378.07	239.21	138.86	36.72
9.	23-Rural Development & Panchayats	211.79	99.90	111.89	52.83
10.	24-Science and Technology	6.19	1.54	4.65	75.12
11.	25-Social Welfare	176.68	114.41	62.27	35.24
12.	27-Technical Edu. & Indus. Trg.	112.95	69.34	43.61	38.61
13.	28-Tourism & Cultural Affairs	37.81	3.87	33.94	89.76
Revenue Charged.					
14.	08-Finance	2931.21	2343.28	587.93	20.05
15.	21-Public Works	2.10	0.63	1.47	70.00

Capital (Voted)					
16.	01-Agriculture and Forests	65.12	22.53	42.59	65.40
17.	02-Animal Husbandry and Fisheries	3.18	-	3.18	100
18.	03-Co-operation	47.86	8.63	39.23	81.97
19.	05-Education	1.47	0.02	1.45	98.64
20.	11-Health & Family Welfare	7.00	-	7.00	100
21.	12-Home Affairs & Justice	34.98	27.23	7.75	22.15
22.	13-Industries	2.77	1.15	1.62	58.48
23.	17-Local Government, Housing and Urban Development	147.77	49.52	98.25	66.49
24.	18-Personnel and Administrative Reforms	3.00	-	3.00	100
25.	19-Planning	163.68	79.39	84.29	51.49
26.	21-Public Works	315.82	118.66	197.16	62.42

27.	22-Revenue and Rehabilitation	6.48	0.30	6.18	95.37
28.	23-Rural Development and Panchayats	17.29	0.30	16.99	98.26
29.	24-Science, Technology & Environment	22.79	6.86	15.93	69.89
30.	25-Social & Women Welfare & Welfare of SC & BC	14.80	-	14.80	100
31.	28-Tourism and Cultural Affairs	2.15	0.44	1.71	79.53
32.	29-Transport	8.10	5.93	2.17	26.79
Capital (Voted)					
33.	8-Finance	7104.45	5231.05	1873.40	26.37
	Total	12728.37	8998.79	3729.58	

APPENDIX - IX
(Refers to paragraph 2.3.8 page 28)

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

(Rupees in crore)

Sl. No.	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of excess after re-appropriation
1.	2	2403-Animal Husbandry Assistant to States for control of Animal Diseases (CSS)	1.25	-	(-)0.42	0.83	0.98	(+)0.15
2.	2	2403-Animal Husbandry Veterinary Service and Animal Health (Plan)	1.25	-	(-)0.42	0.83	0.98	(+)0.15
3.	5	2204-Sports & Youth Service National Service Schemes	0.95	-	(-)19	0.76	1.06	(+)0.30
4.	9	3456-Civil Supplies District Establishment	13.75	-	(-)1.44	12.31	12.46	(+)0.15
5.	23	2515-Other Rural Development Programme Creation of staff at District Headquarters (Plan).	0.45	-	(-)0.20	0.25	0.41	(+)0.16
6.	25	2225-Welfare of Scheduled Caste, Scheduled Tribe & Backward Classes. Scholarship for Post Matric students for Schedule Caste	8.50	-	(-)3.28	5.22	7.56	(+)2.34
7.	25	2235-Social Security and Welfare. Social Security to Girls Child Kanya Jagriti Jyoti Scheme	7.95	-	(-)6.35	1.60	3.00	(+)1.40
8.	25	2235-Social Security and Welfare Old Age Pension	19.99	-	(-)6.78	13.21	15.63	(+)2.42
9.	25	2235-Social Security and Welfare. Financial Assistance to Widows and Destitute Women	3.06	-	(-)2.04	1.02	2.63	(+)1.61
10.	25	2235-Social Security and Welfare. Financial Assistance to Dependent Children	0.85	-	(-)0.58	0.27	0.47	(+)0.20
11.	25	2235-Social Security & Welfare. Financial Assistance to Disabled persons	0.92	-	(-)0.64	0.28	0.54	(+)0.26
12.	25	2225-Welfare of Scheduled Cast and Scheduled Tribe. Removal of untouchability under programme for implementation of PCR Act, 1955 under plan.	0.47	-	(-)0.07	0.40	0.65	(+)0.25

Appendix - X
(Refers to paragraph 2.3.8 page 28)

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

(Rupees in crore)

Sr. No	Grant No.	Major head affecting the grant	Original	Supplementary	Re-appropriation	Total grant	Expenditure	Amount of final Savings
1.	2	2403-Animal Husbandry. National Project for Cattle & Buffalo Development	10.80	-	(+) 5.00	15.80	3.42	(-) 12.38
2.	2	2403-Animal Husbandry Poultry Farms	2.51	0.15	(+) 0.04	2.70	2.35	(-) 0.35
3.	2	2405-Fisheries Assistance to Fish Farmers Agencies.	1.25	-	(+) 0.25	1.50	0.34	(-) 1.16
4.	3	2425-Co-operation. Direction & Administration Agricultural Credit Stabilisation	1.50	1.00	(+) 0.50	3.00	1.50	(-) 1.50
5.	3	6425-Loans for Co-operation. Loans to Sugarfed and Sugar Mills for one time settlement of Sugar Mills.	19.70	-	(+) 9.53	29.23	-	(-) 29.23
6.	3	4250-Capital Outlay on Other Social Services. Assistance under weaker section co-operatives to labourfed/Unions/Societies.	0.10	-	(+) 0.01	0.11	-	(-) 0.11
7.	3	6250-Loan for Other Social Services. Assistance under weaker section co-operatives to labourfed/Unions/Societies.	0.10	-	(+) 0.01	0.11	-	(-) 0.11
8.	5	2204-Sports & Youth Service NCC. General Establishment.	6.00	0.25	(+) 0.07	6.32	5.34	(-) 0.98
9.	5	2204-Sports & Youth Service. Direction and Administration.	5.95	-	(+) 0.02	5.97	5.66	(-) 0.31
10.	5	2058-Stationery & Printing. Cost of printing at private presses.	0.23	1.44	(+) 0.26	1.93	0.90	(-) 1.03
11.	5	2058-Stationery & Printing Government Presses	8.66	-	(+) 0.10	8.76	8.32	(-) 0.44
12.	7	2040-Taxes on Sales, Trades etc. Direction and Administration.	28.91	1.81	(+) 0.10	30.82	27.98	(-) 2.84
13.	10	2052-Secretariat General Services. General Service Secretariat.	26.21	-	(+) 0.34	26.55	25.91	(-) 0.64
14.	10	2052-Secretariat General Services Other offices Computerisation of State Treasuries	-	-	(-) 1.20	1.20	-	(-) 1.20
15.	11	2210-Medical & Public Health. Government	22.52	2.96	(+) 0.70	26.18	19.50	(-) 6.68

		Medical College, Patiala.						
16.	11	2210-Medical & Public Health. Glancy Medical College, Amritsar.	20.17	2.84	(+) 0.74	23.75	18.94	(-) 4.81
17.	11	2210-Medical & Public Health Direction & Administration Direction (D.R.M.E.)	1.78	-	(+) 0.48	2.26	1.52	(-) 0.74
18.	11	2210-Medical & Public Health Medical relief to Guru Tegh Bahadur Hospital Amritsar	15.47	-	(+) 0.30	15.77	15.05	(-) 0.72
19.	11	2210-Medical & Public Health Dental College & Hospital Amritsar	1.98	-	(+) 0.55	2.53	1.70	(-) 0.83
20.	19	3451-Secretariat Economic Services. Assistance to Non-Government organizations.	2.00	-	(+) 1.38	3.38	0.80	(-) 2.58
21.	22	2053-District Administration. District Establishment.	53.47	2.05	(+) 0.01	55.53	53.00	(-) 2.53
22.	22	4059-Capital Outlay on Public Works. Outlay recommended by the 10 th Finance Commission for record rooms.	0.48	-	(+) 0.40	0.88	-	(-) 0.88
23.	23	2515-Other Rural Development Programmes. Swarn Jayanti Gram Sewa Rojgar Yojna.	6.75	-	(+) 1.70	8.45	-	(-) 8.45
24.	23	2515-Other Rural Development Programmes Grant recommended by 11 th Finance Commission for Panchayati Raj Institutions.	1.00	-	(+) 29.93	30.93	-	(-) 30.93
25.	23	2515-Other Rural Development Programmes Grant recommended by 11 th Finance Commission for Augmentation of traditional water sources	0.33	-	(+) 0.48	0.81	-	(-) 0.81
26.	23	4515-Capital Outlay on Rural Development Programmes. Indira Awas Yojna (CSS).	10.33	-	(+) 0.30	10.63	-	(-) 10.63
27.	25	2225-Welfare of SC/ST and OBC. Capital subsidy under Bank Tie up Loaning Programme to below poverty line Scheduled Caste.	7.00	-	(+) 13.00	20.00	0.05	(-) 19.95
28.	25	2235-Social Security & Welfare. Integrated Child Development Service Scheme.	34.87	-	(+) 0.48	35.35	30.82	(-) 4.53
29.	25	2235-Social Security & Welfare Empowerment of Women. Mahila Jagriti Yojna.	0.05	-	(+) 0.45	0.50	-	(-) 0.50

APPENDIX - XI
(Refers to paragraph 2.3.9(a) page 28)
Cases where savings remained unsurrendered

(Rupees in crore)

Sl No.	Grant	Saving	Amount Surrendered
Revenue (Voted)			
1.	01-Agriculture and Forests	83.15	
2.	02-Animal Husbandry and Fisheries	26.05	
3.	03-Co-operation	11.01	
4.	07-Excise & Taxation	7.53	
5.	12-Home Affairs & Justice	56.84	
6.	13-Industries	25.52	
7.	16-Labour and Employment	3.26	
8.	17-Local Govt Housing & Urban Development.	2.48	
9.	22-Revenue & Rehabilitation	138.86	
10.	23-Rural Development & Panchayats	111.89	
11.	24-Science and Technology	4.65	
12.	30-Vigilance	1.30	
Revenue Charged			
13.	08-Finance	587.93	
14.	12-Home Affairs and Justice	2.32	
15.	21-Public Works	1.47	
Capital (Voted)			
16.	02-Animal Husbandry & Fisheries	3.18	
17.	03-Co-operation	39.23	
18.	08-Finance	5.00	
19.	11-Health and Family Welfare	7.00	
20.	12-Home Affairs & Justice	7.75	
21.	13-Industries	1.62	
22.	17-Local Government , Housing and Urban Development.	98.24	
23.	18-Personnel and Administrative reforms	3.00	
24.	21-Public Works	197.16	
25.	23-Rural Development and Panchayats	16.99	
26.	24-Science, Technology and Environment	15.93	
Capital Charged			
27.	08-Finance	1873.40	-
	Total	3332.76	-

APPENDIX - XII
(Refers To paragraph 2.3.9(a) page 28)

Anticipated savings not surrendered

(Rupees in crore)

Sl. No.	Grant	Total saving	Amount surrendered	Amount not surrendered	% age not surrendered
Revenue (Voted)					
1.	04-Defence Services Welfare	2.77	0.61	2.16	77.97
2.	05-Education	327.48	7.19	320.29	97.80
3.	06-Elections	6.92	4.36	2.56	36.99
4.	09-Food and Supplies	3.68	1.41	2.27	61.85
5.	10-General administration	17.61	9.01	8.60	48.83
6.	11-Health and Family Welfare	143.78	0.30	143.48	99.79
7.	14-Information and Publicity	3.02	0.84	2.18	72.18
8.	18-Personal & Administrative Reforms	1.68	0.32	1.36	80.95
9.	19-Planning	190.34	155.08	35.26	18.52
10.	25-Soc. & Women Welfare & Welfare of SC & BC	62.28	23.65	38.63	62.02
11.	27-Technical Education	43.61	17.20	26.41	60.58
12.	28-Tourism and Cultural Affairs	33.94	2.81	31.13	41.72
13.	29-Transport	13.71	5.64	8.07	58.86
Capital Voted					
14.	01-Agriculture and Forests	42.59	0.03	42.56	99.92
15.	09-Food and Supplies	128.43	105.00	23.43	18.24
16.	19-Planning	84.29	48.12	36.17	42.91
17.	22-Revenue and Rehabilitation	6.18	3.60	2.58	41.74
18.	25-Soc.& Women Welfare & Welfare of SC & BC	14.80	8.40	6.40	43.24
19.	29-Transport	2.17	0.59	1.58	72.81
	Total	1129.28	394.16	735.12	

Appendix - XIII
(Refers to paragraph 2.3.9 (b) page 28)

Amount surrendered during last two days of March 2001

Sr. No.	Grant No	Head	Grant/ appropriation	Amount surrendered (Rupees in crore)
1.	04-Defence Services Welfare	3604-Compensation & Assignment to Local Bodies	Revenue voted	0.61
2.	06-Elections	2075-Miscellaneous General Services	"	4.36
3.	09-Food and Supplies	3456-Civil Supplies	"	1.41
4.	09-Food and Supplies	4408-Capital Outlay on Food Storage and Warehousing	Capital voted	105.00
5.	10-General Administration	3451-Secretariat Economic Services	Revenue voted	9.01
6.	14-Information and Public Relation	2235-Social Security and Welfare	"	0.84
7.	18-Personnel and Administrative Reforms	2070-Other Administrative Services	"	0.32
8.	18-Personnel and Administrative Reforms	2070-Other Administrative Services	Revenue charged	0.02
9.	19-Planning	3454-Census, Survey and Statistics	Revenue voted	155.08
10.	19-Planning	5475-Capital Outlay on other General Economic Services	Capital voted	48.12
11.	20-Programme Implementation	3451-Secretariat Economic Services	Revenue voted	0.05
12.	22-Revenue and Rehabilitation	4059-Capital Outlay on Public Works	Capital voted	3.60
13.	25-Soc. & Wom. Welf. & Welf. of SC & BC	2235-Social Security and Welfare	Revenue voted	23.65
14.	25-Soc. & Wom. Welf. & Welf. of SC & BC	4225-Capital Outlay on Welfare of S.C.s, S.T.s and other B.C.s	Capital voted	8.40
15.	27-Technical Education and Industrial Training	2230-Labour and Employment	Revenue voted	17.20
16.	28-Tourism & Cultural Affairs	3452-Tourism	"	2.81
17.	28- Tourism & Cultural Affairs	5452-Capital Outlay on Tourism	Capital voted	0.86
	TOTAL			381.34

Appendix - XIV
(Refers to paragraph 2.4 Page 28)

**Statement showing grants recommended by Tenth Finance Commission for
Panchayati Raj Institutions and funds released by Central Government and State
Government.**

(Rupees in crore)

Year	Grant recommended by Tenth Finance Commission	Grant released by Central Government	Grants short released	Grant released by State Government out of Grants released by Central Government.
1995-96	-	-	-	-
1996-97	25.84	25.84	-	-
1997-98	25.84	6.46	19.38	-
1998-99	25.84	12.92	12.92	-
1999-2000	25.83	-	25.83	-
2000-2001	-	-	-	16.50
TOTAL	103.35	45.22	58.13	16.50

Appendix - XV
(Refers to paragraph 2.5 page 29)

Trend of recoveries and credits

(Rupees in crore)

Sr No	Grant No.	Estimate	Actual	Actual compared with Budget Estimate
1.	05-Education	0.10	-	(-)0.10
2.	09-Food and Supplies	1450.00	626.15	(-)823.85
3.	12-Home Affairs and Justice	0.31	-	(-)0.31
4.	29-Transport	6.00	5.95	(-)0.05
	Total	1456.41	632.10	(-)824.31

Sr No	Grant No	Budget Estimate	Actuals	Actuals compared with Budget Estimates
1.	01-Agriculture and Forests	-	0.55	0.55
2.	02-Animal Husbandry and Fisheries	-	0.36	0.36
3.	03-Co-operation	-	17.13	17.13
4.	13- Industries	-	0.01	0.01
	Total	-	18.05	18.05

Appendix XVI
(Refers to paragraph 2.8 page 30)
List of defective re-appropriation orders for the year 2000-2001

Sr. No	Grant No.	Re-appropriation order number and date	Gross amount of the re-appropriation order	Authority by which order was issued	Brief reasons of rejection	Details of this office reference vide which AD/FD was informed
1.	1-Agriculture	12/23/2000/Coord.II/2203 Dated 30.03.2001	95,74,17,000	Under Secretary to Government Punjab, Department of Agriculture	Re-appropriation made to the 'New Scheme'.	Appn/Bud/G-I/2000-01/309-10 Dated 18.6.2001
2.	- do -	43/27/2000/FEIV/4241 Dated 23.03.2001	60,78,000	Secretary to Government, Punjab, Forest & Wild Life Department, Punjab, Chandigarh	(i) Surrenders/Withdrawals used without the prior permission of the Finance Department.	Appn/Bud/G-I/2000-01/311-12 Dated 18.6.2001
3.	5-Education	7/22/2000-5S-4/1124-27 Dated 30.03.2001	2,34,79,000	Joint Secretary Education Department. Punjab	(i) Surrenders/Withdrawals used without prior permission of the Finance Department.	Appn/Bud/G-5/2000-01/313-16 Dated 18.6.2001
4.	- do -	7/22/2000-5S-4/1120-23 Dated 30.03.2001	23,36,35,000	- do -	(i) Surrenders/Withdrawals used without prior permission of the Finance Department. (ii) Re-appropriation made to the 'New Scheme'.	- do -
5.	- do -	2/14/2000-1 Edu.7/6511 Dated 30.03.2001	28,88,72,000	Spl. Secretary, Education Department, Punjab	- do -	- do -
6.	8-Finance	15/4/2000/5FE-VII/3041-42 Dated 30.03.2001	14,16,37,78,000	Principal Secretary, Finance Department, Punjab, Chandigarh	(i) Total of the re-appropriation order in respect of 'From and 'To' sides do not tally. (ii) Re-appropriation made to the 'New Scheme'.	Appn/Bud/136/G-8/2000-01/350 Dated 4.7.2001
7.	11-Health and Family Welfare	2/68/2001-4H36/7347 Dated 30.03.2001	84,92,000	Deputy Secretary, Department of Health and Family Welfare	(i) Surrenders/Withdrawals used without prior permission of the Finance Department. (ii) Re-appropriation made to the 'New Scheme'.	Appn/Bud/G-11/2000-01/326-27 Dated 20.6.2001
8.	- do -	2/68/2001-4H6/7339 Dated 30.03.2001	11,58,25,000	- do -	(i) Re-appropriation made to the 'New Scheme'.	- do -
9.	12-Home Affairs and Justice	1/126/2000-1H6/637 Dated 31.03.2001	67,31,600	Principal Secretary, Home Department, Punjab	(i) Figures of re-appropriation order is not shown in thousands (ii) Re-appropriation is not according to Revised Estimates	Appn/Bud/G-12/2000-01/323-24 Dated 20.6.2001
10.	13-Industries	5/16/2001-31B/1453-56 Dated 30.03.2001	22,40,86,000	Secretary to Government, Punjab Department of Industries and	(i) Saving from Revenue head reappropriated in the Capital	Appn/Bud/G-13/2000-01/319-21 Dated 19.6.2001

				Commerce, Chandigarh	head. (ii) Re-appropriation made to the 'New Scheme'.	
11.	15-Irrigation and Power	5/10/2001-5/PP3/12742 Dated 22.06.2001	1,16,08,49,000	Principal Secretary to Government of Punjab, Chandigarh	Re-appropriation order issued after the close of Financial year i.e. 22.06.2001	Appn/Bud/G-15/136/Vo.II/2000-01/ 358-60 Dated 12.7.2001
12.	18-Personnel and Administrative Reforms	3/9/2000-Trg.(3)/4464 Dated 30.03.2001	20,96,000	Secretary to Government of Punjab, Department of Personnel Training, Chandigarh	Total of the order in respect of 'From' and 'To' sides do not tally.	Appn/Bud/G-18/2000-01/328-29 Dated 20.6.2001
13.	21-Public Works	5/85/2001-3B&R/1337 Dated 29.03.2001	1,48,61,31,000	Chief Engineer, P.W.D. (B&R), Patiala	Re-appropriation made against 'Nil' Budget provision.	Appn/Bud/G-21/136/2000-01/331-33 Dated 20.6.2001
14.	24-Science Technology and Environment	10/21/89-SIE(2)/694 Dated 31.03.2001	5,16,50,000	Principal Secretary to Government of Punjab, Department of Science, Technology & Environment	Re-appropriation made to the 'New Scheme'.	Appn/Bud/2000-01/317-18 Dated 18.6.2001
	Total		18,72,91,19,600			

Appendix - XVII

(Refers to paragraph 2.9 page 30)

Statement showing flow of expenditure during the four quarters of 2000-2001

Sl. No	Head of Account	Ist Quarter	2nd Quarter	3rd Quarter	4 th Quarter	Total	During March 2001	Percent-age of March 2001 w.r.t. total expenditure of 2000-01
(Rupees in Crore)								
Revenue								
1	2075-Misc General Service	1.11	65.69	363.92	1197.15	1627.87	838.64	51.51
2	2225-Welfare of SC/ST	3.51	9.76	6.11	26.75	46.13	21.10	45.74
3	2245-Relief on account of Natural Calamity	1.35	7.14	0.91	76.00*	85.40	79.89	93.54
4	2501-Special programme for Rural Development	0.08	0.08	0.06	1.09	1.31	1.03	78.62
5	3451-Secretariat Economic Service	9.49	24.54	26.44	72.15	132.62	47.52	35.83
6	4055-Capital outlay on Police	-	-	3.55	23.68	27.23	23.68	86.96
7	4851-Capital outlay on village & small Industries	(-)0.01	(-)0.01	0.25	0.90	1.13	0.90	79.64
8	5053-Civil Aviation	-	-	-	2.17	2.17	2.17	100
9	5425-Other Scientific Service	-	-	3.01	3.84	6.85	3.09	45.10
10	5475-Capital outlay on other General Economic Service	0.85	7.76	14.58	54.76	77.95	38.02	48.77
	Total	16.38	114.96	418.83	1458.49	2008.66	1056.04	

*This includes of (-) Rs. 1.89 crore in January 2001 & (-) Rs 1.99 crore in February 2001.

Appendix.-XVIII

(Refers to in Paragraph 2.10.2(ii) Page 31)

Provision for funds for schemes awaiting sanction

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ department
1.	2-Animal Husbandry and Fisheries 2403-Animal Husbandry 107-Fodder and Feed Development 02-Strengthening of state Fodder Seed Farm Kule Majra, Nabha for production of Foundation Certified Seed	15.00	Non sanction of scheme by the Government of India.
2.	03-Establishment of Fodder Banks in Hoshiarpur	22.50	State Government have not sanctioned this scheme.
3.	789-Special Component Plan for Scheduled Castes. 02-Subsidy for 3000 Milk Animals and regular Deworming.	87.00	Non-sanction of scheme by the State Government.
4.	03-Subsidy for 2550 Goats, at the rate of Rs.180 per Goat and Deworming.	6.40	Non-sanction of scheme by the State Government.
5	04-Deworming of Sheeps Herds of Scheduled Castes	9.40	Non-sanction of scheme by the State Government.
6.	107-Fodder and Feed Development 06-Scheme for Fodder Production through Registered Growers.	3.33	Non-sanction of scheme by the State Government.
7.	107- Fodder and Feed Development 03-Establishment of Fodder Banks in Hoshiarpur.	7.50	Non-sanction of scheme by the State Government.
8.	06-Scheme for Fodder Production through Registered growers	10.00	Non-sanction of scheme by the State Government.
9.	6403-Loans for Animal Husbandry. 190-Loans to Public Sector and other undertakings. 03-Investment for purchase of debenture to be floated by the PSCADB for Poultry, Piggery and Sheep.	82.50	Non-sanction of scheme by the State Government.
10.	2405-Fisheries 101-Inland Fisheries 12-Development of Fisheries in lakes/Reservoirs.	5.00	Non-sanction of scheme by the state Government.
	Total	248.63	

Appendix.-XIX

(Referred to in Paragraph 2.10.2.(iii) Page 31)

Saving due to Non-release of Funds.

Sr. No.	Grant/Head of Account	Final saving (Rupees in lakh)	Contributing reasons as stated by Government/ department
1.	2-Animal Husbandry and Fisheries 2403 Animal Husbandry 101-Veterinary services and Animal Health 02-Rinderpest eradication programme	60.00	Non-sanction/release of funds by the state Government.
2.	15-Animal Disease Management Regulatory Medicines Establishment of Regional Referred Diseases DIAGLAB	97.00	Non-sanction/release of funds by the state Government.
3.	106-Other Live Stock Development 09-Central Sector schemes for providing Financial Assistance to States for preservation of Pack Animals	7.00	Non-sanction/release of funds by the state Government.
4.	10-Animal Husbandry Extension	13.73	Non-sanction/release of funds by the state Government.
5.	21-Assistance to states for Establishment to Carcass Utilisation Centres for Building Works Equipment	380.00	Non-sanction/release of funds by the Government of India
6.	113-Administrative Investigation and Statistics 03-Live stock census	52.87	Non-sanction/release of funds by the state Government.
7.	04-Sample survey for the production areas and requirement of Fodder.	2.00	Non-sanction of funds by the state Government.
8.	106-Other Live stock Development 11-Animal Husbandry Extension for holding of Regional Live stock and Poultry show in Punjab	4.00	Non-release of funds by the Government of India.
9.	12-National Ram/Buck Production Programme and Programme for Development of Rabbit.	10.00	Non-release of funds by the Government of India.
10.	106-Other Live stock Development 11-Animal Husbandry Extension for holding of Regional live stock and Poultry show in Punjab.	1.00	Non-release of funds by the Government of India.
11.	12-National RAM/Buck Production Programme and Programme for Development of Rabbit	10.00	Non-release of funds by the Government of India.

12.	107-Fodder and Feed Development 02-Strengthening of State Fodder Seed Farm Kule-majra, Nabha for Production of Foundation Certified Seed.	5.00	Non-release of funds by the Government of India.
13.	2405-Fisheries 101-Inland Fisheries 09-Scheme for strengthening of Inland Fish Marketing Infrastructure Machinery and Equipment. (CSS)	8.98	Non-release of funds by the Government of India.
14.	109-Extension and Training 07-Scheme for Fisheries Training and Extension (Plan share)	32.00	Non-sanction of funds by the state Government.
15.	109-Extension and Training 07-Schemes for fisheries Training and Extension (Plan State) .	8.00	Non-sanction of funds by the state Government.
16.	6405-Loans for Fisheries 190-Loans to Public Sector and other Undertakings 01-Investment for purchase of debentures floated ;by the Punjab State Co-operative Land Mortgage Bank Ltd.	10.00	Non-sanction of funds by the state Government.
	Total	701.58	

Appendix -XX

(Referred to in Paragraph..2.10.2.(iv) Page.31)

Unnecessary/excessive supplementary grant

Sr. No.	Grant/Head of Account	Total Supplementary	Saving
		(Rupees in lakh)	
1.	02-Animal Husbandry and Fisheries Non-Plan 2403-Animal Husbandry 001-Direction and Administration 01-Direction and Administration	2.00	9.08
2.	102-Cattle and Buffalo Development 01-Cattle Development	50.00	22.42
3.	103-Poultry Development 01-Poultry Farms	15.00	34.88
4.	104-Sheep and Wool Development 01-Sheep and Wool Development	20.00	14.94
5.	2404-Dairy Development 102-Dairy Development Projects 01-Dairy Development	3.01	6.91
6.	2415-Agricultural Research and Education 05-Fisheries 004-Research 01-Research Station-cum-Aquarium and Museum	1.50	3.11
7.	6403-Loans for Animal Husbandry 190-Loans to Public Sector and other Undertakings 03-Investment for purchase of debentures to be floated by the P.S.C.A.D.B for Poultry, Piggery and sheep breeding.	2.50	82.50
8.	04-Defence Services Welfare 3604-Compensation and Assignment to Local Bodies and Panchayati Raj Institutions. 200-Other Miscellaneous Compensations and Assignments. 01-Grants-in-aid to Municipal Committees-Corporations/Notified Area Committees in lieu of abolition of octroi in the state.	48.93	48.94

Appendix -XXI

(Referred to in Paragraph 2.10.3 Page .31)

Substantial Savings in Grants/Appropriations

Sr. No.	Grants/Head of Account	Provision	Saving (percent)	Contributing reasons as stated by Government/Department
		(Rs. in lakh)		
1.	02-Animal Husbandry 2403-Animal Husbandry 102-Cattle & Buffalo Development 10-National Project for Cattle & Buffalo Development. (CSS)	1580.00	1237.84 (78.34)	Short-release of funds by the Government.
2.	10-General Administration 2052-Secretariat-General Services 092-Other offices 06-Introduction of Computerization in Punjab Government offices, Semi Government Bodies and offices including maintenance.	795.95	462.69 (58.13)	Under utilisation was due to lengthy purchase procedure and limited available time period.
3.	25-Social & Women's Welfare of Scheduled Castes & Backward Classes 2235-Social Security & Welfare 02-Social Welfare 102-Child Welfare 09-Integrated Child Development Service Scheme.	3534.77	453.06 (12.82)	Savings was attributed to Administrative reasons.
4.	2225-Welfare of Scheduled Castes Schedule Tribes and Other Backward Classes. 02-Welfare of Schedule Tribes 277-Education 01-Promotion of Education among Educationally Backward Classes.	2367.96	585.65 (24.73)	Due to non-passing of bills by the treasury.
5.	01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 03-Capital Subsidy under Bank tie up Loaning Programme to below poverty line Scheduled Castes through PSCFC	2000	1994.79 (99.74)	Due to non-clearance of scheme by the Government.

6.	27-Technical Education and Industrial Training 2203-Technical Education 105-Polytechnics 02-Assistance to Non Government Polytechnics.	388.00	129.34 (33.34)	Due to cut imposed by the Government.
7.	2203-Technical Education 112-Engineering/Technical Colleges and Institutes 02-Setting up of College of Engineering Technology at Bathinda	450.00	300.00 (66.67)	Due to late receipt of approval the amount was not drawn from the treasury.
8.	03-Two New Degree Level Institutions	542.50	337.50 (62.21)	--do--
9.	29-Transport 3055-Road Transport 201-Government Transport Services, Punjab Roadways. 05-Punjab Roadways Chandigarh.	33006.74	30914.61 (93.66)	The provision for all the 18 Depots of Punjab Roadways was made under this sub-head.
10.	5055-Capital outlay on Road Transport 800-Other Expenditure 05-Repayment of Loans Principal amount to PUNBUS.	700.00	108.00 (15.43)	Non-payment of bills by the treasury due to non-receipt of clearance from the Finance Department.
11.	2-Animal Husbandry and Fisheries 2403-Animal Husbandry 106-Other Live stock Development 21-Assistance to states for establishment to carcass utilization centres for building works equipments.	380.00	380.00 (100)	Non-release of funds by the Government of India.
12.	10-General Administration 2052-Secretariat General Services 092-Other Offices. 08-Computerization of State Treasuries as per recommendation of 11th Finance Commission.	120.00	120.00 (100)	The FD had not given its concurrence for the release of funds.
13.	2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 789-Special Component Plan for Scheduled Castes 05-Funding of Economic Ventures/ Commercial Activities for purchase of Plots.	200.00	200.00 (100)	Due to non clearance of Scheme by Government
14.	06-Funding of Economic ventures/ Commercial Activities for Economic ventures.	300.00	300.00 (100)	--do--
15.	11-Implementation of SCA Programme at District Head Quarters (Rs.50 lakh for each District)	340.00	340.00 (100)	Reasons were not intimated by the department.

16.	4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 01-Welfare of Scheduled Castes 190-Investments in Public Sector and other Undertakings 01-Share Capital contribution to the Punjab Scheduled Castes Land Development & Finance Corporation. (Plan Share)	240.20	240.20 (100)	Due to non clearance of Scheme by the Government
17.	01-Share Capital Contribution to the Punjab Scheduled Castes land Development and Finance Corporation (Plan State)	250.00	250.00 (100)	--do--
18.	03-Welfare of Backward Classes 190-Investments in Public Sector and other undertakings 01-Share Capital Contribution to Punjab Backward Classes Land Development & Finance Corporation	150.00	150.00 (100)	Non-release of funds by the Government.
19.	27-Technical Education and Industrial Training 2203-Technical Education 800-Other Expenditure 03-Payment of enhanced compensation for the acquisition of land for the opening of National Institute.	300.00	300.00 (100)	Funds were not drawn as the Government had decided to file the SLP in the honourable Supreme Court of India.
20.	2203-Technical Education 105-Polytechnics 53-Government Polytechnics for Women Dinanagar	243.75	243.75 (100)	Scheme was not cleared by the Government as the institution was not shifted to its campus.
21.	789-Special Component Plan for Scheduled Castes 02-Setting up of College of Engineering Technology at Bathinda.	150.00	150.00 (100)	Due to late receipt of approval of grant, the amount was not drawn from the treasury.
22.	02-Animal Husbandry and Fisheries. 6404-Loans for Dairy Development 190-Loans to Public Sectors and other undertakings 02-Investment for purchase of debenture to be floated by PSLDMB Ltd. for Dairy Development.	225.00	225.00 (100)	Due to non-release of funds by the Government.

Appendix-XXII

(Referred to in Paragraph..2.10.4 Page .31)

Persistent savings in grants/appropriations

Sr. No.	Grant/Head of Account/Name of Scheme	Total Grant Amount of Savings (Percent)		
		1998-1999	1999-2000	2000-2001
1.	02-Animal Husbandry and Fisheries 2403-Animal Husbandry	(Rupees in lakh)		
	101-Veterinary Services and Animal Health. 02-Rinderpest eradication programme. (CSS)	50/50 (100)	100/90.49 (90.49)	60/60 (100)
2.	105-Piggery Development 03-Assistance to States for integrated Piggery Development (CSS)	22/22 (100)	13/13 (100)	13/8.53 (65.62)
3.	106-Other Live Stock Development 21-Assistance to states for establishment of sectors carcass utilisation centre for Building works equipments, tools and machinery. (CSS)	147/127 (86.39)	400/400 (100)	380/380 (100)
4.	04-Defence Services Welfare 4235-Capital outlay on Social Security and Welfare 02-Social Welfare 190-Investments in Public Sector and other undertakings 02-Construction of Sainik Rest House in the newly created District.	50/25 (50)	50/50 (100)	50/50 (100)
5.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes. 2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes 01-Welfare of Scheduled Castes 001-Direction and Administration 04-Creation of staff for newly created districts.	17.09/12.30 (71.97)	15.00/14.80 (98.67)	19/16.17 (85.11)
6.	789-Special component plan for Scheduled Castes. 11-Hostel for Boys/Girls in Schools/Colleges	20/19.25 (96.25)	20/20 (100)	20/20 (100)
7.	277-Education 12-Hostels for Boys and Girls studying in Schools and Colleges.	20/19.25 (96.25)	20/20 (100)	20/20 (100)
8.	789-Special Component plan for Scheduled Castes 01-Scheme for setting up of Institutes for training to Scheduled Castes candidates in stenography. (CSS)	20/17.66 (88.30)	33.30/32.74 (98.32)	28/10.97 (39.18)
9.	03-Capital Subsidy under Bank tie-up loaning Programme to below poverty line Scheduled Castes through PSCFC. (CSS)	650/310 (47.69)	650/650 (100)	2000/1994. 80 (99.74)
10.	10-Formulation of Directorate. Special Component plan/Monitoring/Review and implementation for special component plan. (CSS)	50/40.79 (81.58)	50/50 (100)	25/24 (96)
11.	11-Implementation of SCA Programmes at District Headquarters (Rs.50 lakh for each district) (CSS).	850/850 (100)	850/834.35 (98.16)	340/340 (100)

12	03-Welfare of Backward Classes 277-Education 02-Welfare of other Backward Classes/ denotified Tribes.	21.30/18.40 (86.38)	21.30/21.30 (100)	21.30/21.30 (100)
13.	4225-capital outlay on welfare of Scheduled Castes, Scheduled Tribes and other Backward classes. 01-Welfare of Scheduled Castes. 190-Investments in Public Sector and other undertakings. 01-Share Capital of the Punjab Scheduled Castes Land Development and Finance Corporation.	750/571.33 (76.18)	500/474.50 (94.90)	240.20/240.20 (100)
14.	27-Technical Education and Industrial Training. 2203-Technical Education 104-Assistance to Non-Government Technical Colleges and Institutes. 04-Introduction of new course in computer Science and Engineering at GNEC, Ludhiana.	50/38 (76)	30/10 (33.33)	35/35 (100)
15-	105-Polytechnics 13-Government Polytechnic Lehragaga.	74/52.36 (70.76)	55/30.09 (54.71)	42.72/13.96 (32.68)
16.	112-Engineering/Technical Colleges and Institutes 02-Setting up of Colleges of Engineering technology at Bathinda..	300/98 (32.66)	732/360 (49.18)	450/300 (66.67)
17.	03-Two new Degree level Institutions	700/150 (21.43)	1383/425 (30.73)	542.50/337.50 (62.21)
18.	06-Setting up of Technical University.	300/188 (62.67)	75/35 (46.67)	150/73 (48.67)
19.	2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes. 01-Welfare of Scheduled Castes 800-Other Expenditure 07-Contribution to Industrial Training centers.	87.57/29.43 (33.61)	87.27/25.38 (29.08)	76.79/23.07 (30.04)
20.	2230-Labour and Employment 03-Training 003-Training of Crafts men and Supervisors 05-Opening of New ITI in rural/unrepresented areas.	200/129.82 (64.91)	80/21.75 (27.19)	130/84.88 (65.29)
21.	06-Introduction of new courses in the Rural areas of emerging technology in the urban existing ITI/ITCs/GIGSE.	40/30.28 (75.70)	25/14.31 (57.24)	27/14.81 (54.85)
22.	02-Animal Husbandry and Fisheries 2403-Animal Husbandry 106-Other Live stock Development 10-Animal Husbandry Extension (CSS)	80/80 (100)	80/80 (100)	13.73/13.73 (100)
23.	12-National Ram/Buck Production Programme and Programme for Development of Rabbits strengthening and marketing system.	11.25/11.25 (100)	26.50/26.50 (100)	10/10 (100)
24.	6403-Loans for Animal Husbandry 190-Loans to Public Sector and other undertakings. 03-Investment for Purchase of debenture to be floated by the PSCADB for Poultry, Piggery and Sheep breeding, Cattle feed processing units and Camel Carts.	80/80 (100)	80/80 (100)	82.50/82.50 (100)

25.	6404-Loans for Dairy Development 190-Loans to Public Sector and other Undertakings. 02-Investment for purchase of debentures to be floated by PSLDMB Ltd. For Dairy Development.	225/225 (100)	225/225 (100)	225/225 (100)
26.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes. 2225-Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes. 01-Welfare of Scheduled Castes. 789-Special component Plan for Scheduled Castes. 05-Funding of Economic Ventures/ Commercial Activities for purchase of plots (CSS)	200/200 (100)	200/200 (100)	200/200 (100)
27.	06-Economic Venture (CSS).	300/300 (100)	300/300 (100)	300/300 (100)
28.	07-Providing of equipment and Raw Material to the trainees of Community Centre of Welfare Department (CSS)	68.24/68.24 (100)	68.64/68.64 (100)	42.34/42.34 (100)
29.	09-Strengthening of 108 Community Centres for Providing equipments and raw material (CSS).	80/80 (100)	64.80/64.80 (100)	64.80/64.80 (100)
30.	800-Other expenditure 03-Removal of untouchability under programme for Implementation of PCR Act, 1955.	35/35 (100)	40/40 (100)	40/40 (100)
31.	06-Creation of Atrocity Cell under Atrocity Act, 1989 to provide monetary relief to victims of Atrocity.	32.05/32.05 (100)	10/10 (100)	10/10 (100)
32.	2235-Social Security and welfare 789-Special Component Plan for Scheduled Castes 01-Social Security to Girls Child Kanya Jagriti Jyoti Scheme.	45/45 (100)	475/475 (100)	240/240 (100)

Appendix -XXIII

(Referred to in Paragraph 2.10.5 Page 32)

Unusual Excess over Budget Grant

Sr. No.	Name of Grant/Head of Account	Total Grant	Amount Excess (percent)	Contributing reasons as stated by Department
		(Rs. in lakh)		
1.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes 2235-Social Security and Welfare 02-Social Welfare 101-Welfare of Handicapped 06-Financial Assistance to the Disabled Persons.	28.50	25.57 (89.72)	The original grant was 92.4 lacs but it was reduced in the revised budget in the month of February, 2001 whereas the drawl had already been made before the issue of revised grant i.e. before December 2000.
2.	103-Women Welfare 03-Financial Assistance to Widows and Destitute Women	102.00	161.04 (157.88)	Drawl was made prior to the revision of budget i.e. before December, 2000; against original grant of Rs. 306.10 lakh.
3.	60-Other Social Security and Welfare Programme 102-Pensions Under Social Security Schemes 01-Old age Pension	1321.02	242.35 (18.35)	The original grant was Rs.1838.61 which was reduced in the month of 2/2001. Hence the excess occurred due to late revision of Budget.
4.	102-Child Welfare 08-Social security to girls child Kanya Jagriti Jyoti Scheme.	160.00	140.00 (87.50)	Excess expenditure was booked due to sanction for lump sum amount of minor/sub head 789-Special component plan for Scheduled Castes 01-Social Security Girls Child Kanya Jagriti Jyoti Scheme under this sub-head.
5.	27-Technical Education and Industrial Training 2203-Technical Education 105-Polytechnics 10-Government Polytechnic for Women at Patiala.	73.00	41.11 (56.32)	Excess was due to payments of arrear of pay.
6.	12-Government Polytechnics Khuni Majra.	25.05	32.57 (130.02)	Expenditure had been incurred according to original grant which was revised through re-appropriation.
	Total		642.64	

Appendix -XXIV

(Referred to in Paragraph 2.10.6 Page 32)

Expenditure Without Budget Provision

Sr. No.	Grant/Head of Account	Expenditure without Budget Provision (Rs. in lakh)	Contributing reasons as stated by department.
1.	02-Animal Husbandry and Fisheries 2405-Fisheries 109-Extension and Training 04-Training of Fisheries Personnnal	0.10	As stated by the department it is due to wrong booking.
2.	10-General Administration 2052-Secretariat General Services 092-Other Offices 12-For evaluation studies.	4.80	Originaly provision of Rs. 50.00 lakh was made which was subsequently withdrawn by re-appropriation but expenditure of Rs. 4.80 lakh was booked prior to the re-appropriation.
3.	25-Social and Women's Welfare and Welfare of Scheduled Castes and Backward Classes. 2225-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes 800-Other Expenditure 02-Creches for the Children of working mothers for sweepers and scavengers etc.	6.61	As stated by the department it is due to wrong booking.
4.	01-Welfare of Scheduled Castes 282-Health 01-Environmental Improvement of Harijan Basties.	0.53	As stated by the department it is due to wring booking.
5.	29-Transport 3055-Road Transport 201-Government Transport Services, Punjab Roadways 01-Punjab Roadways Amritsar-I	1702.96(voted) 4.96(Charged)	Budget provision stated to have been got made under sub-head-05 Punjab Roadways, Chandigarh and thus defective budgeting.
6.	02-Punjab Roadways Amritsar-II	1645.08(voted) 3.52(Charged)	--do--
7.	03-Punjab Roadways Jalandhar-I	1875.02(voted) 1.50(Charged)	--do--
8.	04-Punjab Roadways Jalandhar-II	1865.26(voted)	--do--
9.	06-Punjab Roadways Pathankot	2396.10(Voted)	--do--
10.	07-Punjab Roadways Moga	1716.85(voted) 0.81(Charged)	--do--

11.	08-Punjab Roadways Ludhiana	2664.87(voted)	--do--
12.	09-Punjab Roadways Hoshiarpur	1756.17(voted) 1.43(Charged)	--do--
13.	10-Punjab Roadways Ferozepur	2528.19(voted)	--do--
14.	11-Punjab Roadways Batala	1944.07(voted) 0.70(Charged)	--do--
15.	12-Punjab Roadways Nawanshahr	2190.14(voted)	--do--
16.	13-Punjab Roadway Tarna Tarn	1134.69(voted) 0.83(Charged)	--do--
17.	14-Punjab Roadways Muktsar	1512.52(voted) 5.13(Charged)	--do--
18.	15-Punjab Roadways Patti.	1061.32(Voted) 0.63(Charged)	--do--
19.	16-Punjab Roadways Ropar.	1751.69(Voted)	--do--
20.	17-Punjab Roadways Jagraon.	1300.40(Voted) 0.51(Charged)	--do--
21.	18-Punjab Roadways Nangal.	1189.05(Voted)	--do--
	Total	30246.42 (Voted) 20.02 (Charged)	

Appendix-XXV

(Refers to para 3.15 Page 86)

Statement showing paragraphs/reviews for which explanatory notes were not received.

Sr. No.	Name of the Department	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	Total
1.	Agriculture	-	-	-	1	2	1	4
2.	Commercial Activities	-	-	-	1	-	1	2
3.	Defence Services Welfare	-	-	-	2	-	-	2
4.	Education Department	-	-	-	-	-	1	1
5.	Election	-	-	-	1	-	-	1
6.	Financial assistance to local bodies	-	-	1	-	-	-	1
7.	Food and Supplies department	-	-	-	-	-	1	1
8.	General Admn., Home, Transport & Justice	-	-	3	1	1	2	8
9.	General paras	-	-	2	4	-	2	8
10.	Health and Family Welfare	-	-	-	-	1	4	5
11.	Industries Department	-	-	-	3	1	2	6
12.	Public Works Department (B&R)	-	-	-	-	-	5	5
13.	Public Works Department (Public Health)	-	1	2	3	2	10	18
14.	Public Relations	1	-	-	-	-	1	2
15.	Revenue	-	-	-	-	1	1	2
16.	Rural Dev. & Panchayats	-	-	-	3	-	1	4
17.	Relief and Resettlement Department	-	-	1	-	-	1	2
18.	Social Welfare	-	-	2	1	-	2	5

19.	Science and Technology	-	-	-	2	-	-	2
20.	Soil Conservation Department	-	2	-	-	-	-	2
21.	Transport	-	-	-	1	1	-	2
22.	Technical Education	-	-	-	-	-	2	2
23.	Forest	-	-	-	-	-	2	2
24.	Animal Husbandry	-	-	-	-	-	2	2
	Total	2	3	11	23	9	41	89

Appendix XXVI

Glossary of Abbreviation

AAR	Annual Administrative Reports
AC	Abstract Contingent
AD	Assistant Director
ADIA	Additional Director Internal Audit
AIDS	Acquired Immuno Deficiency Syndrome
AVRC	Audio Visual Research Centre
AUWSP	Accelerated Urban Water Supply Programme
BCR	Balance from Current Revenues
CAO	Chief Agricultural Officer
CBOs	Community Based Organisations
CC-TVs	Close Circuit Televisions
CE	Capital Expenditure
CFT	Cubic Feet
CRF	Calamity Relief Fund
CSR	Common Schedule of Rates
DBCS	District Blindness Control Society
DC	Detailed Contingent
DD	Deputy Director
DDO	Drawing and Disbursing Officer
DDPB	District Development Planning Board
DHS	Director Health Services
DIET	District Institute of Education & Training
DM	Divisional Manager
DPBF	District Planning Board Fund
DPDB	District Planning & Development Board
DPI	Director of Public Instruction
DPM	District Programme Manager
DPRs	Detailed Project Reports
DRDA	District Rural Development Agency
DST	Director State Transport
EE	Executive Engineer
ESI	Employees State Insurance
ESIC	Employees State Insurance Corporation
FCI	Food Corporation of India
FCI	Fixed Capital Investment
FD	Fiscal Deficit
FMD	Footh and Mouth Disease
FTA	Fixed Travelling Allowance
GIA	Grants-in-aid
GPF	General Provident Fund
GSDP	Gross State Domestic Product
GSSS	Government Senior Secondary School
HIV	Human Immuno Deficiency Virus

HRD	Human Resource Development
IAO	Internal Audit Organisation
IDU	Injecting Drug User
IEC	Information, Education and Communication
IGP	Inspector General of Prisons
LAO	Land Acquisition Officer
LOC	Letter of Credit
MC	Municipal Committee
MIR	Management Information Report
MIS	Management Information System
MLTUs	Multi Leprosy Treatment Units
MNP	Minimum Needs Programme
MOST	Ministry of Surface Transport
MSTC	Metal Scrap and Trading Corporation
NABARD	National Bank for Agriculture and Rural Development
NAC	Notified Area Committee
NAC	Non Availability Certificate
NACP-I	National AIDS Control Programme Phase-I
NBCC	National Building Construction Corporation
NCDC	National Cooperative Development Corporation
NLCP	National Leprosy Control Programme
NLEP	National Leprosy Eradication Programme
NTCP	National Tuberculosis Control Programme
PAC	Public Accounts Committee
PAU	Punjab Agriculture University
PD	Primary Deficit
PH	Public Health
PHSC	Punjab Health System Corporation
PIMTI	Punjab Irrigation Management Training Institute
PLDRC	Punjab Land Development and Reclamation Corporation
PMB	Punjab Mandi Board
PPDC	Punjab Poultry Development Corporation
PRI	Panchayati Raj Institute
PRTC	Pepsu Road Transport Corporation
PSACS	Punjab State AIDS Control Society
PSEB	Punjab State Electricity Board
PSFDC	Punjab State Forest Development Corporation
PSIEC	Punjab Small Industries and Export Corporation
PSTC	Punjab State Tubewell Corporation
PSUs	Public Sector Undertakings
PUNWIRE	Punjab Wireless System Limited
PWSSB	Punjab Water Supply and Sewerage Board
RCS	Registrar Cooperative Societies
RD	Revenue Deficit
RFC	Resident Financial Commissioner
RGDWM	Rajiv Gandhi Drinking Water Mission
RNTCP	Revised National Tuberculosis Control Programme
ROI	Return on Investment

RSDP	Ranjit Sagar Dam Project
SACC	State AIDS Control Cell
SC	Scheduled Castes
SCERT	State Council of Educational Research and Training
SE	Superintending Engineer
SLO	State Leprosy Officer
SPO	State Programme Officer
STLs	Soil Testing Laboratories
STO	State Tuberculosis Officer
SYL	Sutlej Yamuna Link
TM	Technology Mission
UGC	University Grants Commission
ULU	Urban Leprosy Units
WSP	Wood Seasoning Plant
WSS	Water Supply and Sewerage
ZBTC	Zonal Blood Testing Centre