



सत्यमेव जयते

Appropriation Accounts 2018-19



लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest



Government of Punjab

Appropriation Accounts

2018-19

Government of Punjab

(i)

TABLE OF CONTENTS		
Grant/ Appendix	Particulars	Page Number
•	Introductory	iii-iv
•	Summary of Appropriation Accounts	vi-xvi
•	Certificate of the Comptroller and Auditor General of India	xvii-xix
Grants		
Grant No. 1	Agriculture	1-10
Grant No. 2	Animal Husbandry and Fisheries	11-18
Grant No. 3	Co-operation	19-22
Grant No. 4	Defence Services Welfare	23-27
Grant No. 5	Education	28-51
Grant No. 6	Elections	52-54
Grant No. 7	Excise and Taxation	55-57
Grant No. 8	Finance	58-73
Grant No. 9	Food and Supplies	74-77
Grant No. 10	General Administration	78-83
Grant No. 11	Health and Family Welfare	84-96
Grant No. 12	Home Affairs	97-105
Grant No. 13	Industries	106-114
Grant No. 14	Information and Public Relations	115-116
Grant No. 15	Water Resources	117-143
Grant No. 16	Labour	144-145
Grant No. 17	Local Government	146-152
Grant No. 18	Personnel	153-156
Grant No. 19	Planning	157-162
Grant No. 20	Power	163-166
Grant No. 21	Public Works	167-180
Grant No. 22	Revenue and Rehabilitation	181-186
Grant No. 23	Rural Development and Panchayats	187-196
Grant No. 24	Science, Technology and Environment	197-201
Grant No. 25	Social Security, Women and Child Welfare	202-215
Grant No. 26	State Legislature	216-217
Grant No. 27	Technical Education and Training	218-226
Grant No. 28	Tourism and Cultural Affairs	227-233
Grant No. 29	Transport	234-241
Grant No. 30	Vigilance	242-243
Grant No. 31	Employment	244-249
Grant No. 32	Forestry and Wild Life	250-252

(ii)

TABLE OF CONTENTS		
Grant/ Appendix	Particulars	Page Number
Grant No. 33	Governance Reforms	253-257
Grant No. 34	Horticulture	258-261
Grant No. 35	Housing and Urban Development	262-265
Grant No. 36	Jails	266-268
Grant No. 37	Law and Justice	269-273
Grant No. 38	Medical Education and Research	274-282
Grant No. 39	Printing and Stationery	283-285
Grant No. 40	Sports and Youth Services	286-290
Grant No. 41	Water Supply and Sanitation	291-300
Grant No. 42	Welfare of SC, ST, OBC and Minorities	301-310
Appendix		
•	Consolidated Statement of Recoveries	311

(iii)

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of Punjab for the year 2018-19 presents the accounts of sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India.

In these Accounts

'O' stands for original grant or appropriation.

'S' stands for supplementary grant or appropriation.

'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

Public Accounts Committee vide letter no.14-PAC/2015-16/5897 dated 8 March 2016 has approved the following norms for inclusion of comments on variations in Appropriation Accounts :

SAVINGS

1. Where there is an overall saving -

- (i) No notes or comments may be made under individual sub-heads when overall saving in a grant/appropriation is less than 5 per cent of the total provision (Original plus Supplementary).
- (ii) Cases where savings under sub-heads are more than 10 per cent of the total provision and ₹ 40 lakh may, however, be commented upon. For this purpose Revenue and Capital (voted or charged) should be treated as separate grant/appropriation.

2. Where an overall saving is 5 per cent or more under the grant/appropriation -

- (a) No comments should be included for saving under a sub-head where the saving is less than 10 per cent of the total provision.
- (b) Where an overall saving under a sub-head is more than 10 per cent of the total provision, no explanation be given in Appropriation Accounts if -
 - (i) The total provision under Revenue/Capital (voted or charged) grant/appropriation is more than ₹ 50 crore and saving under a sub-head is less than ₹ 40 lakh.
 - (ii) The total provision under a grant/appropriation is less than ₹ 50 crore and saving under a sub-head is less than ₹ 20 lakh.

(iv)

EXCESSES

All overall excesses under a grant/appropriation need regularisation from the Legislature.

However -

1. Explanation to the excess may be given in the Appropriation Accounts only if the excess under a sub-head exceeds 10 per cent of the total provision and is also more than ₹ 20 lakh.
2. But if the excess is less than 10 per cent of the total provision, explanation be given in the Appropriation Accounts if total provision below a grant/appropriation is -
 - (i) more than ₹ 50 crore and the excess under a sub-head is more than ₹ 30 lakh.
 - (ii) between ₹ 20 crore to ₹ 50 crore and the excess under a sub-head is more than ₹ 20 lakh.
 - (iii) less than ₹ 20 crore and the excess under a sub-head is more than ₹ 10 lakh.

(vi)

Summary of Appropriation

Amount of Grant/Appropriation		
Number and Name of Grant or Appropriation	Revenue	Capital
1	2	3
(₹ in thousand)		
1- Agriculture-		
Voted	1,44,25,31,91	2,04,00
<i>Charged</i>	<i>10,79</i>	..
2- Animal Husbandry and Fisheries-		
Voted	5,41,09,17	13,98,86
<i>Charged</i>	<i>9,57</i>	..
3- Co-operation-		
Voted	1,51,93,76	3,97,73,25
<i>Charged</i>	<i>4,44</i>	..
4- Defence Services Welfare-		
Voted	1,18,90,44	8,41,00
<i>Charged</i>	<i>1</i>	..
5- Education-		
Voted	1,09,20,45,73	3,18,83,08
<i>Charged</i>	<i>96,10</i>	..
6- Elections-		
Voted	1,59,46,25	..
<i>Charged</i>	<i>1</i>	..
7- Excise and Taxation-		
Voted	1,90,09,60	..
<i>Charged</i>	<i>25,10</i>	..
8- Finance-		
Voted	1,26,22,53,82	74,70,00
<i>Charged</i>	<i>1,63,11,54,53</i>	<i>3,86,23,31,81</i>
9- Food and Supplies-		
Voted	2,80,58,13	12,68,76,70
<i>Charged</i>	<i>4,00</i>	..

(vii)

Accounts- 2018-19

Expenditure		Saving		Excess	
(Actual excess in ₹)					
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
1,14,57,23,04	1,90,12	29,68,08,87	13,88	..	..
8,73	..	2,06	..	..	..
4,99,68,75	6,18,36	41,40,42	7,80,50	..	..
8,56	..	1,01	..	..	..
1,17,16,59	3,32,32,76	34,77,17	65,40,49	..	..
4,43	..	1	..	..	..
99,83,43	8,14,00	19,07,01	27,00	..	..
..	..	1	..	..	..
99,79,02,70	80,86,15	9,41,43,03	2,37,96,93	..	..
82,12	..	13,98	..	..	..
1,39,57,99	..	19,88,26	..	..	..
..	..	1	..	..	..
1,82,17,62	..	7,91,98	..	..	..
5,59	..	19,51	..	..	..
1,16,07,79,04	34,05,73	10,14,74,78	40,64,27	..	..
1,63,06,16,86	3,77,70,93,13	5,37,67	8,52,38,68	..	..
2,29,22,61	10,68,72,60	51,35,52	2,00,04,10	..	..
56,94	..	..	..	52,94	..
				(52,93,834)	

(viii)

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
10- General Administration-		
Voted	2,37,91,61	..
<i>Charged</i>	10,00,23	..
11- Health and Family Welfare-		
Voted	31,22,94,68	1,80,00
<i>Charged</i>	70,27	..
12- Home Affairs-		
Voted	63,13,78,38	1,57,27,61
<i>Charged</i>	2,15,56	..
13- Industries-		
Voted	16,52,49,61	17,13,55
<i>Charged</i>	6,00,00	..
14- Information and Public Relations-		
Voted	63,54,62	10
<i>Charged</i>	..	..
15- Water Resources-		
Voted	12,77,43,43	8,38,46,05
<i>Charged</i>	..	..
16- Labour-		
Voted	27,56,76	1,00
<i>Charged</i>	..	..
17- Local Government-		
Voted	23,70,97,61	14,04,99,15
<i>Charged</i>	..	..

Accounts - 2018-19 - contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	(Actual excess in ₹)	
4	5	6	7	8	9
(₹ in thousand)					
2,23,60,36	7,77,30	14,31,25	..	..	7,77,30
					(7,77,30,207)
9,69,70	..	30,53	..	..	..
27,91,92,44	1,68,73	3,31,02,24	11,27	..	..
40,35	..	29,92	..	..	..
61,20,68,50	88,28,14	1,93,09,88	68,99,47	..	..
2,08,16	..	7,40	..	..	..
7,06,83,50	..	9,45,66,11	17,13,55	..	..
20,43	..	5,79,57	..	..	..
45,50,56	..	18,04,06	10	..	..
..
11,69,78,59	2,61,36,97	1,07,64,84	5,77,09,08	..	..
..
23,30,72	..	4,26,04	1,00	..	..
..
18,03,53,04	4,95,35,45	5,67,44,57	9,09,63,70	..	..
..

(x)

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
18- Personnel-		
Voted	12,62,90	44,00
<i>Charged</i>	9,86,31	..
19- Planning-		
Voted	1,48,10,87	2,68,93,92
<i>Charged</i>	..	..
20- Power-		
Voted	29,60,41,46	52,90,00
<i>Charged</i>	1,70	..
21- Public Works-		
Voted	6,59,68,72	12,59,25,57
<i>Charged</i>	1,83,94	..
22- Revenue and Rehabilitation-		
Voted	14,22,28,47	1,00
<i>Charged</i>	48,83	..
23- Rural Development and Panchayats-		
Voted	27,27,78,75	2,91,85,33
<i>Charged</i>	..	..
24- Science, Technology and Environment-		
Voted	17,36,79	22,53,33
<i>Charged</i>	..	..
25- Social Security, Women and Child Welfare-		
Voted	26,48,73,89	43,80,00
<i>Charged</i>	11,00	..

Accounts - 2018-19 - contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	(Actual excess in ₹)	
4	5	6	7	8	9
(₹ in thousand)					
10,73,93	..	1,88,97	44,00	..	..
9,05,69	..	80,62	..	..	..
43,11,61	80,74,83	1,04,99,26	1,88,19,09	..	..
..
22,02,18,17	..	7,58,23,29	52,90,00	..	..
..	..	1,70	..	..	..
9,75,43,40	7,52,58,18	..	5,06,67,39	3,15,74,68	..
2,83,13	..	..	..	(3,15,74,68,157)	..
..	..	..	..	99,19	..
..	..	..	..	(99,19,608)	..
11,72,23,50	..	2,50,04,97	1,00	..	..
10,16	..	38,67	..	..	..
9,37,00,87	2,00,94,12	17,90,77,88	90,91,21	..	..
..
4,27,92	2,94,00	13,08,87	19,59,33	..	..
..
24,09,16,71	58,50	2,39,57,18	43,21,50	..	..
6,96	..	4,04	..	..	..

(xii)

Summary of Appropriation

Amount of Grant/Appropriation		
Number and Name of Grant or Appropriation	Revenue	Capital
1	2	3
(₹ in thousand)		
26- State Legislature-		
Voted	52,27,46	..
<i>Charged</i>	97,00	..
27- Technical Education and Training-		
Voted	4,42,84,20	48,85,42
<i>Charged</i>	2,00	..
28- Tourism and Cultural Affairs-		
Voted	39,88,49	3,84,12,99
<i>Charged</i>	2	..
29- Transport-		
Voted	3,99,52,87	1,30,01
<i>Charged</i>	19,32	..
30- Vigilance-		
Voted	52,06,63	..
<i>Charged</i>	37,96	..
31- Employment-		
Voted	1,10,17,10	15,01,00
<i>Charged</i>	..	..
32- Forestry and Wild Life-		
Voted	1,94,01,31	..
<i>Charged</i>	1,26,37	..
33- Governance Reforms-		
Voted	2,33,45,66	40,02,00
<i>Charged</i>	..	..
34- Horticulture-		
Voted	1,11,97,86	75,00
<i>Charged</i>	2	..

Accounts - 2018-19 - contd.

Expenditure		Saving		Excess	
Revenue	Capital	Revenue	Capital	(Actual excess in ₹)	
4	5	6	7	8	9
(₹ in thousand)					
48,31,58	..	3,95,88	..	..	..
59,07	..	37,93	..	..	..
3,35,81,21	19,92,17	1,07,02,99	28,93,25	..	..
53	..	1,47	..	..	..
29,85,59	1,43,43,88	10,02,90	2,40,69,11	..	..
..	..	2	..	..	..
3,40,12,26	12,65	59,40,61	1,17,36	..	..
19,32	..	..	..	..	..
48,47,32	..	3,59,31	..	..	..
4,26	..	33,70	..	..	..
36,48,79	2,02,02	73,68,31	12,98,98	..	..
..
1,63,14,16	..	30,87,15	..	..	..
1,23,66	..	2,71	..	..	..
2,27,06,87	3,73,91	6,38,79	36,28,09	..	..
..
1,06,22,55	..	5,75,31	75,00	..	..
..	..	2	..	..	..

(xiv)

Summary of Appropriation

Number and Name of Grant or Appropriation	Amount of Grant/Appropriation	
	Revenue	Capital
1	2	3
	(₹ in thousand)	
35- Housing and Urban Development-		
Voted	8,55,79,12	60,68
Charged	..	..
36- Jails-		
Voted	2,50,37,05	12,61,58
Charged	2,90	..
37- Law and Justice-		
Voted	5,45,27,91	10,00,00
Charged	1,52,54,83	..
38- Medical Education and Research-		
Voted	5,30,92,27	3,58,80,00
Charged	11,69	..
39- Printing and Stationery-		
Voted	36,42,96	4,00
Charged	62,52	..
40- Sports and Youth Services-		
Voted	2,03,83,34	10,53,50
Charged	3,50	..
41- Water Supply and Sanitation-		
Voted	5,72,24,05	9,15,11,10
Charged	8,00,00	..
42- Welfare of SC, ST, OBC and Minorities-		
Voted	12,12,79,71	64,55,00
Charged	1,10	..
Total		
Voted	7,09,17,95,35	83,06,19,78
Charged	1,65,08,41,62	3,86,23,31,81
Grand Total	8,74,26,36,97	4,69,29,51,59

Accounts - 2018-19 - contd.

Expenditure		Saving		Excess	
				(Actual excess in ₹)	
Revenue	Capital	Revenue	Capital	Revenue	Capital
4	5	6	7	8	9
(₹ in thousand)					
5,64,44,62	58,66	2,91,34,50	2,02	..	..
..
2,35,10,12	2,35,42	15,26,93	10,26,16	..	..
..	..	2,90	..	..	..
4,96,17,28	..	49,10,63	10,00,00	..	..
1,47,67,00	..	4,87,83	..	..	..
4,51,36,06	98,78,59	79,56,21	2,60,01,41	..	..
7,01	..	4,68	..	..	..
30,56,75	..	5,86,21	4,00	..	..
49,95	..	12,57	..	..	..
1,28,06,95	3,50	75,76,39	10,50,00	..	..
..	..	3,50	..	..	..
4,40,03,12	2,57,55,28	1,32,20,93	6,57,55,82	..	..
5,50,37	..	2,49,63	..	..	..
6,10,93,40	..	6,01,86,31	64,55,00	..	..
..	..	1,10	..	..	..
5,92,43,24,22	39,53,02,02	1,19,90,45,81	43,60,95,06	3,15,74,68	7,77,30
1,64,88,08,98	3,77,70,93,13	21,84,77	8,52,38,68	1,52,13	..
7,57,31,33,20	4,17,23,95,15	1,20,12,30,58	52,13,33,74	3,17,26,81	7,77,30

Summary of Appropriation Accounts - 2018-19 - conclud.

The excess over the following voted grants requires regularisation:-

10- General Administration	(Capital Section)
21- Public Works	(Revenue Section)

The excess over the following charged appropriations also requires regularisation:-

9- Food and Supplies	(Revenue Section)
21- Public Works	(Revenue Section)

As the grants and appropriations are for gross amounts required for expenditure, the expenditure figures in the Summary of Appropriation Accounts do not include recoveries which are adjusted in the accounts in reduction of expenditure. The details of recoveries referred to are given in Appendix. The net expenditure figures are shown in the Finance Accounts.

The reconciliation between the total expenditure according to the Appropriation Accounts for 2018-2019 and that shown in the Finance Accounts for the year is given below:-

	<i>Charged</i>		<i>Voted</i>	
	<i>Revenue</i>	<i>Capital</i>	<i>Revenue</i>	<i>Capital</i>
	(₹ in thousand)			
Total expenditure according to Appropriation Accounts	1,64,88,08,98	3,77,70,93,13	5,92,43,24,22	39,53,02,02
Deduct- Total of recoveries shown in Appendix	1,98	..	3,27,60,29	1,79,74,05
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	1,64,88,07,00	3,77,70,93,13	5,89,15,63,93	37,73,27,97

Certificate of the Comptroller and Auditor General of India

This compilation containing the Appropriation Accounts of the Government of Punjab for the year ending 31 March 2019 presents the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Article 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position alongwith the accounts of the receipts and disbursements of the Government for the year are presented in a separate compilation.

The Appropriation Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices and departments responsible for the keeping of such accounts functioning under the control of the Government of Punjab and the statements received from the Reserve Bank of India.

The treasuries, offices and departments functioning under the control of the Government of Punjab are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of Accounts is discharged through the office of the Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Article 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these accounts based on the results of such audit. These offices are independent organizations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Appropriation Accounts read with observations in this compilation give a true and fair view of the accounts of the sums expended in the year ended 31 March 2019 compared with the sums specified in the schedules appended to the Appropriation Act passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of Punjab being presented separately for the year ended 31 March 2019.

Emphasis of Matter

I want to draw attention to the following significant issue which is important from the point of view of accuracy, transparency and completeness of these accounts and maintaining legislative financial control over public finances:

There was an excess disbursement of ₹ 325.04 crore over the authorisation made by the State Legislature under two Grants and two Appropriations during the financial year 2018-19. Excess disbursements of ₹ 36,944.24 crore under eight Grants and nine Appropriations pertaining to the years 2015-16 to 2017-18 are yet to be regularised by the State Legislature. This is in violation of Articles 204 and 205 of the Constitution which provides that no money shall be withdrawn from the Consolidated Fund except under appropriation made by Law by the State Legislature. This vitiates the system of budgetary and financial control and encourages financial indiscipline in management of public resources.

The audit observation on the above issue have been detailed in the State Finances Audit Report of the Government of Punjab for the year ended 31 March 2019.

Date : 12th June, 2020
Place : New Delhi



(RAJIV MEHRISHI)
Comptroller and Auditor General of India

Grant No. 1- Agriculture

Revenue:**Major Head:**

- 2401 - Crop Husbandry**
2402 - Soil and Water Conservation
2406 - Forestry and Wild Life
2415 - Agricultural Research and Education
2851 - Village and Small Industries

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,44,25,31,86	1,44,25,31,91	1,14,57,23,04	-29,68,08,87	25,92,02,68
Supplementary	5				

Charged -

Original	1,10	10,79	8,73	-2,06	..
Supplementary	9,69				

Capital:**Major Head :**

- 4059 - Capital Outlay on Public Works**

Voted -

Original	2,04,00	2,04,00	1,90,12	-13,88	9,06
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 29,68,08.87 lakh, however, ₹ 25,92,02.68 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 1- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2401-Crop Husbandry-00-001-Direction and Administration-					
01-Direction-				Reduction in provision by ₹ 20,08.47 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 20,00.00 lakh), less receipt of bills of (ii) advertising and publicity (₹ 12.00 lakh), (iii) supplies and materials (₹ 3.00 lakh) and (iv) other charges (₹ 2.50 lakh), partly set off by excess due to clearance of pending bills of (i) electricity charges (₹ 5.00 lakh), (ii) minor works (₹ 3.53 lakh) and (iii) telephone charges (₹ 1.00 lakh). There was saving of ₹ 4,40.71 lakh, ₹ 21,63.73 lakh and ₹ 9,30.27 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 20,01.32 lakh have not been intimated (August 2019).	
O	2,39,21.00	1,99,11.23	-20,01.32		
S	0.02				
R	-20,08.47				
	2,19,12.55				
102-Food Grain Crops-					
10-National Food Security Mission-				Augmentation of provision by ₹ 2,50.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year there was saving of ₹ 1,26.97 lakh. Reasons for the saving of ₹ 6,00.00 lakh have not been intimated (August 2019).	
O	5,90.00	8,40.00	2,40.00		-6,00.00
S	..				
R	2,50.00				
104-Agricultural Farms-					
02-Scheme for Power Subsidy to Farmers-				Reduction in provision by ₹ 36,86,00.00 lakh through re-appropriation in March 2019 was due to less number of claimants for subsidies. Reasons for the excess of ₹ 11,58,82.00 lakh have not been intimated (August 2019).	
O	88,56,00.00	51,70,00.00	63,28,82.00		+11,58,82.00
S	..				
R	-36,86,00.00				
105-Manures and Fertilizers-					
17-Paramparagat Krishi Vikas Yojana-				Reduction in provision by ₹ 2,39.94 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).	
O	5,97.00	3,57.06	3,57.06		..
S	..				
R	-2,39.94				

Grant No. 1- contd.

109-Extension and Farmers' Training-					
10-Support to State Extension Programme-					Last year there was saving of ₹ 22.26 lakh. Reasons for the saving of ₹ 5,28.05 lakh have not been intimated (August 2019).
O	13,89.00	13,89.00	8,60.95	-5,28.05	
S	..				
R	..				
14-Rashtriya Krishi Vikas Yojana-					Reduction in provision by ₹ 1,73,73.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). There was saving of ₹ 68,72.93 lakh, ₹ 91,01.95 lakh and ₹ 1,48.34 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 80,83.00 lakh have not been intimated (August 2019).
O	3,67,00.00	1,93,27.00	1,12,44.00	-80,83.00	
S	..				
R	-1,73,73.00				
18-National e-Governance Plan Agriculture-					Reduction in provision by ₹ 27.30 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 69.08 lakh have not been intimated (August 2019).
O	2,00.00	1,72.70	1,03.62	-69.08	
S	..				
R	-27.30				
111-Agricultural Economics and Statistics-					
05-Agricultural Census-					Reduction in provision by ₹ 47.68 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 38.38 lakh) and (ii) less receipt of bills of office expenses (₹ 9.47 lakh). Last year there was saving of ₹ 98.50 lakh. Reasons for the saving of ₹ 35.62 lakh have not been intimated (August 2019).
O	1,22.23	74.55	38.93	-35.62	
S	..				
R	-47.68				
07-Rationalisation of Irrigation Statistics-					Reduction in provision by ₹ 19.00 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 17.00 lakh), (ii) non-receipt of bills of domestic travel expenses (₹ 1.00 lakh) and (iii) less receipt of bills of office expenses (₹ 1.00 lakh). There was saving of ₹ 13.30 lakh, ₹ 18.85 lakh and ₹ 1,75.05 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 56.48 lakh have not been intimated (August 2019).
O	1,73.00	1,54.00	97.52	-56.48	
S	..				
R	-19.00				

Grant No. 1- contd.

789-Special Component Plan for Scheduled Castes-					
19-Rashtriya Krishi Vikas Yojana-					Augmentation of provision by ₹ 4,13.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 22,82.40 lakh have not been intimated (August 2019).
O	33,00.00	37,13.00	14,30.60	-22,82.40	
S	..				
R	4,13.00				
34-National Food Security Mission-					Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 1,03.98 lakh. Reasons for the saving of ₹ 2,00.00 lakh have not been intimated (August 2019).
O	4,10.00	3,60.00	1,60.00	-2,00.00	
S	..				
R	-50.00				
36-Paramparagat Krishi Vikas Yojana-					Reduction in provision by ₹ 1,11.67 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	3,03.00	1,91.33	1,91.33	..	
S	..				
R	-1,11.67				
42-Debt Relief to Farmers-					Augmentation of provision by ₹ 75,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for subsidies. Reasons for the saving of ₹ 75,71.34 lakh have not been intimated (August 2019).
O	2,55,00.00	3,30,00.00	2,54,28.66	-75,71.34	
S	..				
R	75,00.00				
800-Other Expenditure-					
22-Debt Relief to Farmers-					Augmentation of provision by ₹ 11,75,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for subsidies. Reasons for the saving of ₹ 11,86,34.66 lakh have not been intimated (August 2019).
O	39,95,00.00	51,70,00.00	39,83,65.34	-11,86,34.66	
S	..				
R	11,75,00.00				
2402-Soil and Water Conservation-00-102-Soil Conservation-					

Grant No. 1- contd.

20-National Mission on Micro Irrigation-				There was saving of ₹ 1,89.45 lakh, ₹ 28.05 lakh and ₹ 67.83 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	3,35.00			
S	..	3,35.00	1,37.95	-1,97.05
R	..			
23-Project for Promotion of Micro Irrigation in the State (National Bank for Agriculture and Rural Development) Assistance-Rural Infrastructure Development Fund-XIII-				Augmentation of provision by ₹ 4,70.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for subsidies. Reasons for the saving of ₹ 6,22.44 lakh have not been intimated (August 2019).
O	9,40.00			
S	..	14,10.00	7,87.56	-6,22.44
R	4,70.00			
28-Project for Judicious Use of Available Water and Harvesting of Rain Water for Enhancing Irrigation Potential in Punjab State (Rural Infrastructure Development Fund-XVII)-				Reduction in provision by ₹ 4,10.78 lakh through re-appropriation in March 2019 was due to less number of claimants for subsidies. Last year there was saving of ₹ 57.21 lakh. Reasons for the saving of ₹ 1,71.45 lakh have not been intimated (August 2019).
O	20,02.20			
S	..	15,91.42	14,19.97	-1,71.45
R	-4,10.78			
789-Special Component Plan for Scheduled Castes-				
12-Centrally Sponsored Scheme National Mission on Micro Irrigation-				Last year there was saving of ₹ 18.36 lakh. Reasons for the saving of ₹ 1,03.44 lakh have not been intimated (August 2019).
O	1,65.00			
S	..	1,65.00	61.56	-1,03.44
R	..			

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00-109-Extension and Farmers' Training-				

Grant No. 1- contd.

20-Grants-in-Aid to Punjab Agriculture University for Preparation of District Irrigation Plans-					Reduction in provision by ₹ 2,55.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	3,75.00	1,20.00	..	-1,20.00	Last year the entire provision remained unutilized.
S	..				
R	-2,55.00				
					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
113-Agricultural Engineering-					
15-Sub Mission on Agricultural Mechanization-					Augmentation of provision by ₹ 6,83.34 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	60,00.00	66,83.34	..	-66,83.34	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	6,83.34				
789-Special Component Plan for Scheduled Castes-					
35-Sub Mission on Agricultural Mechanization-					Reduction in provision by ₹ 6,83.34 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	40,00.00	33,16.66	..	-33,16.66	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-6,83.34				
2402-Soil and Water Conservation-00 -102-Soil Conservation-					
38-Pradhan Mantri Krishi Sinchai Yojana-01-Repair/Renovation of Existing Village Ponds for Irrigation-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	9.40	9.40	..	-9.40	
S	..				
R	..				
38-Pradhan Mantri Krishi Sinchai Yojana-02-Utilization of Treated Water from Sewerage Treatment Plants-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	9.40	9.40	..	-9.40	
S	..				
R	..				

Grant No. 1- contd.

38-Pradhan Mantri Krishi Sinchai Yojana-03-Improved Distribution System to increase Water Efficiency-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	9.40			
S	..	9.40	..	-9.40
R	..			
38-Pradhan Mantri Krishi Sinchai Yojana-04-Solar Pumpset for Farmers having Micro Irrigation/Farm Water Storage Tank-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	9.40			
S	..	9.40	..	-9.40
R	..			
40-NABARD-RIDF-Projects-01-Project for Utilization of Treated Water for Irrigation from Sewerage Treatment Plants in Punjab (National Bank for Agriculture and Rural Development-Rural Infrastructure Development Fund-24)-				Reduction in provision by ₹ 93.06 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on minor works.
O	94.00			
S	..	0.94	..	-0.94
R	-93.06			
40-NABARD-RIDF-Projects-02-Solar-electric Hybrid Community Lift-Micro Irrigation Projects from Canal Outlets in Punjab (National Bank for Agriculture and Rural Development-Rural Infrastructure Development Fund-24)-				Reduction in provision by ₹ 93.06 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on subsidies.
O	94.00			
S	..	0.94	..	-0.94
R	-93.06			

Grant No. 1- contd.

789-Special Component Plan for Scheduled Castes-					
22-NABARD-RIDF-Projects-01-Project for Utilization of Treated Water for Irrigation from Sewerage Treatment Plants in Punjab (National Bank for Agriculture and Rural Development-Rural Infrastructure Development Fund-24)-					Reduction in provision by ₹ 5.94 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on minor works.
O	6.00				
S	..	0.06	..	-0.06	
R	-5.94				
22-NABARD-RIDF-Projects-02-Solar-electric Hybrid Community Lift-Micro Irrigation Projects from Canal outlets in Punjab (National Bank for Agriculture and Rural Development-Rural Infrastructure Development Fund-24)-					Reduction in provision by ₹ 5.94 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on subsidies.
O	6.00				
S	..	0.06	..	-0.06	
R	-5.94				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00-103-Seeds-				
16-National Mission on Agriculture Extension and Technology-01-Seed Village Programme (Punjab Seed Corporation)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,90.63			
S	..	..	..
R	-1,90.63			
108-Commercial Crops-				

Grant No. 1- contd.

20-Integrated Scheme of Oil Seeds, Pulses, Oil Palm and Maize-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds for (i) supplies and materials (₹ 37.42 lakh), (ii) subsidies (₹ 33.09 lakh) and (iii) other charges (₹ 16.62 lakh).
O	87.13				
S	..	..	..	..
R	-87.13				
789-Special Component Plan for Scheduled Castes-					
16-Integrated Scheme of Oil Seeds, Pulses, Oil Palm and Maize-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds for (i) supplies and materials (₹ 6.08 lakh), (ii) subsidies (₹ 5.71 lakh) and (iii) other charges (₹ 2.72 lakh).
O	14.51				
S	..	..	..	..
R	-14.51				
40-National Mission for Sustainable Agriculture Soil Health Management-04-Strengthening of Existing Soil Testing Labs-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds for supplies and materials.
O	5.58				
S	..	..	..	..
R	-5.58				
41-National Mission on Agriculture Extension and Technology-01-Seed Village Programme (Punjab Seed Corporation)-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	21.19				
S	..	..	..	..
R	-21.19				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00-199-Assistance to other Non-Government Institutions-				
01-Assistance to Private Sugar Mills for Payment to Cane Farmers-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 63,91.99 lakh through re-appropriation in March 2019 due to post budget decision of the Government to provide more funds for other charges. Reasons for the saving of ₹ 9,34.44 lakh have not been intimated (August 2019).
O	..			
S	0.01	63,92.00	54,57.56	
R	63,91.99		-9,34.44	

Grant No. 1- conclud.

2402-Soil and Water Conservation-00 -102-Soil Conservation-					
29-Scheme for Special Problematic and Degraded land under Technology Development Extension and Training-					Augmentation of provision by ₹ 40.82 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for minor works.
O	10.00	50.82	50.82	..	
S	..				
R	40.82				
31-Project for Laying Underground Pipelines for Irrigation from Sewerage Treatment Plant of Various Towns/Cities (National Bank for Agriculture & Rural Development) Rural Infrastructure Development Fund-XVIII-					Augmentation of provision by ₹ 2,28.06 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for minor works. Reasons for the saving of ₹ 68.68 lakh have not been intimated (August 2019).
O	94.00	3,22.06	2,53.38	-68.68	
S	..				
R	2,28.06				

Grant No. 2- Animal Husbandry and Fisheries

Revenue:**Major Head:**

2403 - Animal Husbandry

2404 - Dairy Development

2405 - Fisheries

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	5,41,09,00	5,41,09,17	4,99,68,75	-41,40,42
Supplementary	17				21,22,01

Charged-

Original	1,00	9,57	8,56	-1,01	..
Supplementary	8,57				

Capital:**Major Head:**4403 - Capital Outlay on Animal
Husbandry

4405 - Capital Outlay on Fisheries

Voted-

Original	11,17,33	13,98,86	6,18,36	-7,80,50	2,28,20
Supplementary	2,81,53				

Notes and Comments:**Revenue:**

(i) Total saving in the voted grant was ₹ 41,40.42 lakh, however, ₹ 21,22.01 lakh were anticipated as saving and surrendered in March 2019.

(ii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2403-Animal Husbandry- 00- 101-Veterinary Services and Animal Health-				

Grant No. 2- contd.

18-Foot and Mouth Disease Control Programme-					Last year there was saving of ₹ 58.58 lakh.
O	4,08.00				Reasons for the saving of ₹ 3,76.38 lakh have not been intimated (August 2019).
S	..	4,08.00	31.62	-3,76.38	
R	..				
39-National Mission on Micro Bovine Productivity-01-Assistance to Punjab Live Stock Development Board-					Reduction in provision by ₹ 2,26.67 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	3,40.00				
S	..	1,13.33	1,13.33	..	
R	-2,26.67				
113-Administrative Investigation and Statistics-					
03-Livestock Census-					Reduction in provision by ₹ 5,39.85 lakh through re-appropriation in March 2019 was due to (i) non-release of funds by the Finance Department for rewards (₹ 4,85.00 lakh), (ii) petrol, oil and lubricants (₹ 8.00 lakh), (iii) repair and maintenance of staff cars (₹ 2.00 lakh), less receipt of bills of (iv) office expenses (₹ 30.00 lakh), (v) advertising and publicity (₹ 12.00 lakh) and (vi) supplies and materials (₹ 2.85 lakh).
O	6,00.00				Reasons for the saving of ₹ 49.89 lakh have not been intimated (August 2019).
S	..	60.15	10.26	-49.89	
R	-5,39.85				
190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Guru Angad Dev University of Veterinary and Animal Sciences, Ludhiana-03-Establishment of Regional Research and Training Centre for Buffaloes in Tarn Taran-					Reduction in provision by ₹ 2,57.99 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under (i) grants-in-aid for creation of capital assets (₹ 1,55.00 lakh) and (ii) grants-in-aid general (non salary) (₹ 1,02.99 lakh).
O	10,00.00				
S	..	7,42.01	7,42.00	-0.01	
R	-2,57.99				
789-Special Component Plan for Scheduled Castes-					

Grant No. 2- contd.

60-National Mission on Micro Bovine Productivity-01-Assistance to Punjab Livestock Development Board-					Reduction in provision by ₹ 1,06.66 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	1,60.00	53.34	53.34	..	
S	..				
R	-1,06.66				

2404-Dairy Development-00-001-Direction and Administration-					
01-Direction and Administration-					Reduction in provision by ₹ 27.72 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 60.00 lakh), (ii) non-hiring of vehicles for office use (₹ 4.00 lakh) and (iii) less receipt of bills of medical reimbursement (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of (i) rent, rates and taxes (₹ 24.16 lakh), (ii) electricity charges (₹ 10.72 lakh), (iii) petrol, oil and lubricants (₹ 1.50 lakh) and (iv) repair and maintenance of staff car (₹ 1.00 lakh). There was saving of ₹ 22.24 lakh, ₹ 48.13 lakh and ₹ 1,11.04 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 73.86 lakh have not been intimated (August 2019).
O	11,88.00	11,60.28	10,86.42	-73.86	
S	..				
R	-27.72				

109-Extension and Training-					
09-Strengthening of Punjab Dairy Development Board-					Reduction in provision by ₹ 51.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	68.00	17.00	17.00	..	
S	..				
R	-51.00				

191-Assistance to Cooperatives and Other Bodies-					
01-Assistance to Punjab Dairy Development Board-01-Dairy Extension, Training and Awareness Programme-					Reduction in provision by ₹ 41.25 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	56.25	15.00	14.06	-0.94	
S	..				
R	-41.25				

2405-Fisheries-00-001-Direction and Administration-					
--	--	--	--	--	--

Grant No. 2- contd.

01-Direction and Administration-		19,38.84	18,41.14	-97.70	Reduction in provision by ₹ 1,59.46 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,60.00 lakh), less receipt of bills of (ii) advertising and publicity (₹ 2.00 lakh), (iii) repair and maintenance of staff cars (₹ 1.30 lakh), (iv) petrol, oil and lubricants of office vehicles (₹ 1.00 lakh), (v) non-hiring of vehicles for office use (₹ 1.50 lakh) and (vi) non-release of funds by the Finance Department for wages (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 5.00 lakh) and (ii) office expenses (₹ 1.00 lakh). There was saving of ₹ 10.15 lakh, ₹ 44.07 lakh and ₹ 1,01.18 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 97.70 lakh have not been intimated (August 2019).
O	20,98.30				
S	..				
R	-1,59.46				
101-Inland Fisheries-					
20-Integrated Development and Management of Fisheries-		..	1,06.95	+1,06.95	Reduction in provision by ₹ 3,75.00 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for (i) subsidies (₹ 3,43.00 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 22.00 lakh) and (iii) office expenses (₹ 10.00 lakh). Reasons for the excess of ₹ 1,06.95 lakh have not been intimated (August 2019).
O	3,75.00				
S	..				
R	-3,75.00				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2403-Animal Husbandry-00-101-Veterinary Services and Animal Health-					
13-Assistance to State for Control of Animal Diseases-Creation of Disease Free Zone-	56.17	..	-56.17	Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 56.04 lakh through re-appropriation in March 2019 due to clearance of pending bills of (i) supplies and materials (₹ 26.55 lakh), (ii) conferences, seminars, workshops, tours etc. (₹ 11.58 lakh), (iii) office expenses (₹ 4.99 lakh), (iv) advertising and publicity (₹ 3.98 lakh), (v) electricity charges (₹ 2.98 lakh), (vi) repair and maintenance of staff cars (₹ 2.98 lakh) and (vii) petrol, oil and lubricants of office vehicles (₹ 2.98 lakh).	
O					..
S					0.13
R					56.04

Grant No. 2- contd.

				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
16-Professional Efficiency Development Strengthening of Punjab Veterinary Council-				Reduction in provision by ₹ 19.72 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	20.40	0.68	..	
S	..			
R	-19.72			
789-Special Component Plan for Scheduled Castes-				
06-Foot and Mouth Disease Control Programme-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,92.00	1,92.00	..	
S	..			
R	..			
29-Assistance to State Control for Animal Diseases-Creation of Disease Free Zone-				
O	..	16.66	..	
S	0.02			
R	16.64			
45-National Control Programme on Brucellosis-				
O	13.12	13.12	..	
S	..			
R	..			
46-Professional Efficiency Development Strengthening of Punjab Veterinary Council-				
O	9.60	0.32	..	
S	..			
R	-9.28			

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2403-Animal Husbandry-00-113-Administrative Investigation and Statistics-				

Grant No. 2- contd.

06-Integrated Sample Survey and Cost of Production of Milk and Egg-				Withdrawal of the entire provision through re-appropriation in March 2019 was mainly due to non-release of funds by the Finance Department for (i) supplies and materials (₹ 17.46 lakh) and (ii) domestic travel expenses (₹ 3.36 lakh).
O	21.62			
S	..	..	..
R	-21.62			

Capital:

- (v) In view of the saving of ₹ 7,80.50 lakh in the voted grant, the supplementary grant of ₹ 2,81.53 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (vi) Total saving in the voted grant was ₹ 7,80.50 lakh, however, ₹ 2,28.20 lakh were anticipated as saving and surrendered in March 2019.
- (vii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4403-Capital Outlay on Animal Husbandry-00- 101- Veterinary Services and Animal Health-				
03-Assistance to States for Control of Animal Diseases Creation of Diseases Free Zone-				Reduction in provision by ₹ 13.32 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	1,58.54			Reasons for the saving of ₹ 54.68 lakh have not been intimated (August 2019).
S	..	1,45.22	90.54	
R	-13.32		-54.68	
789-Special Component Plan for Scheduled Castes-				
17-Assistance to States for Control of Animal diseases- 01-Upgradation of State Biological Production unit at Ludhiana-				Reduction in provision by ₹ 59.51 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	1,74.79			Reasons for the saving of ₹ 68.49 lakh have not been intimated (August 2019).
S	..	1,15.28	46.79	
R	-59.51		-68.49	

Grant No. 2- contd.

4405-Capital Outlay on Fisheries-00- 101-Inland Fisheries-					
05-Integrated Development and Management of Fisheries-					Reduction in provision by ₹ 1,25.00 lakh through re-appropriation in March 2019 was due to non-implementation of the scheme. Reasons for the excess of ₹ 52.37 lakh have not been intimated (August 2019).
O	1,25.00				
S	..	..	52.37	+52.37
R	-1,25.00				

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4403-Capital Outlay on Animal Husbandry-00- 101-Veterinary Services and Animal Health-					
18-National Livestock Mission-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,90.00				
S	..	2,90.00	..	-2,90.00	
R	..				
789-Special Component Plan for Scheduled Castes-					
16-National Livestock Mission-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,60.00				
S	..	1,60.00	..	-1,60.00	
R	..				

(ix) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4403-Capital Outlay on Animal Husbandry-00- 101-Veterinary Services and Animal Health-					
15-Establishment and Strengthening of Veterinary Hospitals and Dispensaries-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,36.00				
S	..	..	..	..
R	-1,36.00				

Grant No. 2- conclud.

789-Special Component Plan for Scheduled Castes-					
07-Establishment and Strengthening of Existing Veterinary Hospitals and Dispensaries-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	64.00				
S	..	..	..	..
R	-64.00				

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4403-Capital Outlay on Animal Husbandry-00- 789-Special Component Plan for Scheduled Castes-					
12-Construction of Civil Infrastructure of Guru Angad Dev Veterinary and Animal Science University-				Augmentation of provision by ₹ 75.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.	
O	0.32				
S	4.60	79.92	79.92		..
R	75.00				
13-Construction of building of Tehsil and Block level Veterinary Hospitals in the State under Rural Infrastructure Development Fund-XVIII (NABARD)-				Augmentation of provision by ₹ 63.68 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 13.12 lakh have not been intimated (August 2019).	
O	0.32				
S	..	64.00	50.88		-13.12
R	63.68				

Grant No. 3- Co-operation

Revenue:**Major Head:****2425 - Co-operation****Voted-**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,49,58,82	1,51,93,76	1,17,16,59	-34,77,17	32,00,00
Supplementary	2,34,94				

Charged -

Original	3,00	4,44	4,43	-1	..
Supplementary	1,44				

Capital:**Major Head:****4425 - Capital Outlay on Co-operation****6404 - Loans for Dairy Development****6425 - Loans for Co-operation****Voted-**

Original	2,76,35,25	3,97,73,25	3,32,32,76	-65,40,49	..
Supplementary	1,21,38,00				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 34,77.17 lakh in the voted grant, the supplementary grant of ₹ 2,34.94 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 34,77.17 lakh, however, ₹ 32,00.00 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 3- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2425-Co-operation-00 -107- Assistance to Credit Co-operatives-				
16-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies for Construction of 31 New Godowns-				Reduction in provision by ₹ 1,75.06 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets.
O	2,24.80			
S	..	49.74	49.74	
R	-1,75.06		..	
17-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies for Remodeling of 204 Godowns-				Reduction in provision by ₹ 3,35.37 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,36.01			
S	..	1,00.64	1,00.64	
R	-3,35.37		..	

(iv) Instances where the entire provision was withdrawn are given below:-

2425-Co-operation-00 -107- Assistance to Credit Cooperatives-				
19-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies- 02-Construction of 65 New Godowns-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	2,00.00			
S	..	..	..
R	-2,00.00		..	
19-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies- 04-Remodeling of 351 Godowns-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	3,00.00			
S	..	..	..
R	-3,00.00		..	

Grant No. 3- contd.

19-Grants-in-aid to Primary Agricultural/Multipurpose Co-operative Societies-05-Computerization of Primary Agricultural/Multipurpose Co-operative Societies-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	45,50.00			
S	..	..	..	..
R	-45,50.00			

(v) Excess was under the following head:-

2425-Co-operation-00-195-Assistance to Co-operatives-				
01-Assistance to Punjab State Co-operative Supply and Marketing Federation Ltd.-				Augmentation of provision by ₹ 27,65.06 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..			
S	2,34.94	30,00.00	30,00.00	..
R	27,65.06			

Capital:

(vi) In view of the saving of ₹ 65,40.49 lakh in the voted grant, the supplementary grant of ₹ 1,21,38.00 lakh obtained in March 2019 proved excessive.

(vii) There was an overall saving of ₹ 65,40.49 lakh in the voted grant but no amount was surrendered by the department during the year.

(viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (ix) below] was mainly under the following heads:-

4425-Capital Outlay on Co-operation-00-190-Investments in Public Sector and Other Undertakings-				
08-Re-Capitalisation of Central Co-operative Banks-				Reasons for the saving of ₹ 36,00.00 lakh have not been intimated (August 2019).
O	..			
S	1,10,00.00	1,10,00.00	74,00.00	-36,00.00
R	..			

Grant No. 3- conclud.

6404-Loans for Dairy Development-00-195-Loans to Co-operatives-					
02-Loans to the Punjab State Co-operative Milk Producers Federation Limited (Milkfed)-					Reduction in provision by ₹ 23,62.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for loans and advances.
O	65,04.00	41,42.00	20,71.00	-20,71.00	Reasons for the saving of ₹ 20,71.00 lakh have not been intimated (August 2019).
S	..				
R	-23,62.00				

6425-Loans for Co-operation-00-190-Loans to Public Sector and Other Undertakings-					
08-Loans to Co-operative Sugar Mills for Installation and Modernisation of Co-operative Sugar Mills-					Reasons for the saving of ₹ 8,69.49 lakh have not been intimated (August 2019).
O	31,31.25	31,31.25	22,61.76	-8,69.49	
S	..				
R	..				

(ix) Excess was under the following head:-

6425-Loans for Co-operation-00-108-Loans to Other Co-operatives-					
11-Loans to Sugar Co-operatives for Payment to Cane Growers-					Augmentation of provision by ₹ 23,62.00 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for loans and advances.
O	1,80,00.00	2,15,00.00	2,15,00.00	..	
S	11,38.00				
R	23,62.00				

Grant No. 4- Defence Services Welfare

Revenue:**Major Head:**

2235 - Social Security and Welfare

3604 - Compensation and Assignments
to Local Bodies and Panchayati
Raj Institutions**Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	95,06,70	1,18,90,44	99,83,43	-19,07,01
Supplementary	23,83,74			

Charged-

Original	1	1	..	-1	..
Supplementary	..				

Capital:**Major Head:**4235 - Capital Outlay on Social Security
and Welfare**Voted-**

Original	8,41,00	8,41,00	8,14,00	-27,00	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 19,07.01 lakh in the voted grant, the supplementary grant of ₹ 23,83.74 lakh obtained in March 2019 proved excessive.
- (ii) There was an overall saving of ₹ 19,07.01 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 4- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-60 -Other Social Security and Welfare Programmes- 200-Other Programmes-				
16-Welfare of Defence Service Personnels- 08-Cash Grant in lieu of Land to the War Widows of 1962, 1965 and 1971-				Reasons for the saving of ₹ 7,71.68 lakh have not been intimated (August 2019).
O	..			
S	7,83.68	12.00	-7,71.68	
R	..			
28-Provision for the Grant of Rs.5 lakhs each for Purchase of Plot/House for the Widows of Martyrs 75 per cent-100 per cent Disabled Soldiers during the Different Operations from the Period 1.1.1999 Onwards-				Last year there was saving of ₹ 40.00 lakh. Reasons for the saving of ₹ 1,20.00 lakh have not been intimated (August 2019).
O	2,00.00			
S	..	80.00	-1,20.00	
R	..			
42-Grants-in-Aid to Sainik School, Kapurthala-				Last year there was saving of ₹ 5,50.00 lakh. Reasons for the saving of ₹ 8,00.00 lakh have not been intimated (August 2019).
O	10,00.00			
S	..	2,00.00	-8,00.00	
R	..			
45-Guardians of Governance (Punjab Ex-servicemen Corporation)-				Last year there was saving of ₹ 55.59 lakh. Reasons for the saving of ₹ 2,20.00 lakh have not been intimated (August 2019).
O	30,00.00			
S	16,00.00	43,80.00	-2,20.00	
R	..			

Grant No. 4- contd.

3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00-200-Other Miscellaneous Compensation and Assignments-					
12-Grants-in-Aid to Municipal Committees/ Corporations Notified Area Committees in lieu of Abolition of Octroi on Liquor in the State-					Reasons for the saving of ₹ 49.54 lakh have not been intimated (August 2019).
O	1,00.00				
S	..	1,00.00	50.46	-49.54	
R	..				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-					
30-Grants-in-Aid to Punjab Defence and Security Relief Fund-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).	
O	1,50.00				
S	..	1,50.00	..		-1,50.00
R	..				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes-200-Other Programmes-				

Grant No. 4- contd.

01-District Soldiers, Sailors and Airmen's Welfare Board-				Reasons for the excess of ₹ 52.15 lakh have not been intimated (August 2019).
O	12,06.60			
S	..	12,06.60	12.58.75	+52.15
R	..			
16-Welfare of Defence Service Personnels-01-Pension to Ex-Servicemen/War Widows above the age of 65 years-				Reasons for the excess of ₹ 36.98 lakh have not been intimated (August 2019).
O	7,25.25			
S	..	7,25.25	7,62.23	+36.98
R	..			
16-Welfare of Defence Service Personnels-04-Monthly Maintenance Grant to the Affected Personnel of Blue Star & their Wards-				Reasons for the excess of ₹ 1,12.22 lakh have not been intimated (August 2019).
O	..			
S	0.01	0.01	1,12.23	+1,12.22
R	..			
16-Welfare of Defence Service Personnels-06-Ex-Gratia to Next of Kin of Martyrs/Disabled Soldier-				Reasons for the excess of ₹ 55.49 lakh have not been intimated (August 2019).
O	..			
S	0.01	0.01	55.50	+55.49
R	..			

(vi) An instance where the expenditure was incurred without provision of funds is given below:-

2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-				
02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. Dying in Harness-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	13.00	+13.00
R	..			

Grant No. 4- conold.

Capital:

(vii) There was an overall saving of ₹ 27.00 lakh in the capital grant but no amount was surrendered by the department during the year.

(viii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4235-Capital Outlay on Social Security and Welfare-02-Social Welfare - 800-Other Expenditure-				
24- Incentives to Schools whose Students join NDA-				Last year the entire provision remained unutilized.
O	20.00			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..	..	-20.00	
R	..			

Grant No. 5- Education

Revenue:**Major Head:**

- 2071 - Pensions and Other Retirement Benefits
 2075 - Miscellaneous General Services
 2202 - General Education
 2204 - Sports and Youth Services
 2205 - Art and Culture
 2235 - Social Security and Welfare

Voted-

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,08,30,16,58	1,09,20,45,73	99,79,02,70	-9,41,43,03	10,12,19
Supplementary	90,29,15				

Charged-

Original	20,10	96,10	82,12	-13,98	..
Supplementary	76,00				

Capital:**Major Head:**

- 4058 - Capital Outlay on Stationery and Printing
 4202 - Capital Outlay on Education, Sports, Art and Culture

Voted-

Original	3,18,83,05	3,18,83,08	80,86,15	-2,37,96,93	72,40,24
Supplementary	3				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 9,41,43.03 lakh in the voted grant, the supplementary grant of ₹ 90,29.15 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 9,41,43.03 lakh, however, ₹ 10,12.19 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 5- contd.

(iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2202-General Education-01-Elementary Education-101-Government Primary Schools-				
15-Implementation of EDUSAT Project in the State-				Reduction in provision by ₹ 1,26.67 lakh through re-appropriation in March 2019 was due to cut imposed by the Planning Department under grants-in-aid general (non-salary). There was saving of ₹ 4,14.00 lakh and ₹ 2,22.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,08.33 lakh have not been intimated (August 2019).
O	3,05.00	70.00	-1,08.33	
S	..			
R	-1,26.67			
	1,78.33			
16-Setting up of Model Schools at Block Level in Educationally Backward Blocks-				Reduction in provision by ₹ 8,40.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Planning Department under grants-in-aid general (salary). Reasons for the saving of ₹ 2,28.59 lakh have not been intimated (August 2019).
O	21,50.00	10,81.41	-2,28.59	
S	..			
R	-8,40.00			
	13,10.00			
19-Providing Furniture for Students at Primary Level in Government Schools-				Reduction in provision by ₹ 6,57.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of contingent articles. Reasons for the saving of ₹ 3,44.41 lakh have not been intimated (August 2019).
O	11,57.00	1,55.59	-3,44.41	
S	..			
R	-6,57.00			
	5,00.00			
26-Provision of Green Boards in Schools-				Augmentation of provision by ₹ 2,89.99 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. Reasons for the saving of ₹ 3,78.24 lakh have not been intimated (August 2019).
O	2,10.00	1,21.76	-3,78.24	
S	0.01			
R	2,89.99			
	5,00.00			

Grant No. 5- contd.

109-Scholarships and Incentives-					
01-State Support for Inclusive Education for Disabled at Secondary Stage-					Augmentation of provision by ₹ 9.94 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 54.84 lakh have not been intimated (August 2019).
O	45.00	54.94	0.10	-54.84	
S	..				
R	9.94				
110-Examinations-					
01-Scheme for Conducting Examination of 5th and 8th Class-					Reduction in provision by ₹ 1,59.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of professional services.
O	3,00.00	1,41.00	1,40.91	-0.09	
S	..				
R	-1,59.00				
111-Sarva Shiksha Abhiyan-					
01-Education Guarantee Scheme- 01-National Program for Education of Girls of Elementary Level and Kasturba Gandhi Balika Vidyalaya-					Augmentation of provision by ₹ 54,96.24 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary). Last year there was saving of ₹ 9,06.10 lakh. Reasons for the saving of ₹ 1,28,03.27 lakh have not been intimated (August 2019).
O	2,92,60.00	3,57,93.46	2,29,90.19	-1,28,03.27	
S	10,37.22				
R	54,96.24				
01-Education Guarantee Scheme- 03-Provision for Deficit Budget to meet the Enhanced Honorarium of Special Trainers-					Last year there was saving of ₹ 4,24.30 lakh. Reasons for the saving of ₹ 6,77.01 lakh have not been intimated (August 2019).
O	29,04.08	29,04.08	22,27.07	-6,77.01	
S	..				
R	..				
01-Education Guarantee Scheme- 04-Provision for Salary of Inclusive Education Volunteers-					Reasons for the saving of ₹ 2,95.15 lakh have not been intimated (August 2019).
O	6,53.40	6,53.40	3,58.25	-2,95.15	
S	..				
R	..				

Grant No. 5- contd.

Grant No. 5- contd.					
112-National Programme of Mid Day Meals in Schools-					
01-Mid Day Meal-					
O	1,17,87.40	1,40,41.55	83,73.94	-56,67.61	Augmentation of provision by ₹ 22,54.15 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year there was saving of ₹ 60,90.69 lakh. Reasons for the saving of ₹ 56,67.61 lakh have not been intimated (August 2019).
S	..				
R	22,54.15				
789-Special Component Plan for Scheduled Castes-					
10-Sarva Shiksha Abhiyan (Including Education Guarantee Scheme), National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya-					
O	4,77,40.00	5,46,97.93	3,19,56.91	-2,27,41.02	Augmentation of provision by ₹ 69,57.93 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary). Last year there was saving of ₹ 1,36,91.63 lakh. Reasons for the saving of ₹ 2,27,41.02 lakh have not been intimated (August 2019).
S	..				
R	69,57.93				
02-Secondary Education-106-Text Books-					
01-Free Books to Students from 9th to 12th Class-					
O	39,92.00	16,00.00	16,00.00	..	Reduction in provision by ₹ 23,92.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries for subsidies.
S	..				
R	-23,92.00				
109-Government Secondary Schools-					
32-Teacher Education Establishment of District Institute of Education and Training (DIETS)-					
O	26,32.50	16,66.14	14,46.83	-2,19.31	Reduction in provision by ₹ 9,66.36 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 3,88.48 lakh), (ii) holding of less number of conferences, seminars, workshops, tours etc. (₹ 3,38.38 lakh), cut imposed by the Finance Department on (iii) supplies and materials (₹ 1,51.20 lakh), (iv) hospitality and entertainment (₹ 39.60 lakh), (v) publications (₹ 8.97 lakh), less release of funds by the Finance Department for (vi) office expenses (₹ 26.48 lakh), (vii) domestic travel expenses (₹ 9.60 lakh), less receipt of bills of (viii) professional services (₹ 1.50 lakh), (ix) electricity charges (₹ 1.15 lakh) and (x) telephone charges (₹ 1.00 lakh).
S	..				
R	-9,66.36				

Grant No. 5- contd.

				There was saving of ₹ 6,46.34 lakh, ₹ 9.74 lakh and ₹ 3,83.86 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,19.31 lakh have not been intimated (August 2019).	
33-Inclusive Education for Disabled at Secondary Stage-					Reduction in provision by ₹ 67.35 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving of ₹ 40.00 lakh have not been intimated (August 2019).
O	3,00.00	2,32.65	1,92.65	-40.00	
S	..				
R	-67.35				
37-Information and Communication Technology (ICT) Project in Schools-					Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Government under grants-in-aid general (non-salary). Last year there was saving of ₹ 4,21.25 lakh. Reasons for the saving of ₹ 3,40.00 lakh have not been intimated (August 2019).
O	10,00.00	5,00.00	1,60.00	-3,40.00	
S	..				
R	-5,00.00				
42-Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education-					Reduction in provision by ₹ 81,93.34 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 71,79.94 lakh) and (ii) grants-in-aid general (salary) (₹ 10,13.40 lakh). Last year there was saving of ₹ 39,86.25 lakh. Reasons for the saving of ₹ 38,29.98 lakh have not been intimated (August 2019).
O	1,46,00.00	64,06.66	25,76.68	-38,29.98	
S	..				
R	-81,93.34				
58-Provision of Salary for Lab Attendants under RMSA-					Reduction in provision by ₹ 3.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (salary). Reasons for the saving of ₹ 53.12 lakh have not been intimated (August 2019).
O	1,13.00	1,10.00	56.88	-53.12	
S	..				
R	-3.00				
62-Assistance to Rashtriya Madhyamik Shiksha Abhiyan-02-Installation of R.O. System under National Bank for Agriculture and Rural Development-(Rural Infrastructure Development Fund XXIII)-					Reduction in provision by ₹ 3,73.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,50.00	77.00	77.00	..	
S	..				
R	-3,73.00				

Grant No. 5- contd.

62-Assistance to Rashtriya Madhyamik Shiksha Abhiyan- 03-Construction of Additional Class Rooms under National Bank for Agriculture and Rural Development-				Reduction in provision by ₹ 33,37.64 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets. Reasons for the saving of ₹ 16,62.36 lakh have not been intimated (August 2019).
O	60,00.00			
S	..	26,62.36	10,00.00	-16,62.36
R	-33,37.64			
62-Assistance to Rashtriya Madhyamik Shiksha Abhiyan- 04-Repair and Maintenance of Infrastructure in Schools-				Reasons for the saving of ₹ 5,15.59 lakh have not been intimated (August 2019).
O	10,00.00			
S	..	10,00.00	4,84.41	-5,15.59
R	..			
110-Assistance to Non-Government Secondary Schools-				
01-Assistance by Education Department-				Reduction in provision by ₹ 62,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (salary).
O	2,70,00.00			
S	..	2,08,00.00	2,04,06.95	-3,93.05
R	-62,00.00			
				There was saving of ₹ 32,10.86 lakh and ₹ 37,70.47 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,93.05 lakh have not been intimated (August 2019).
02-Grants-in-Aid to Punjab Education Development Board for Opening and Running of Adarsh and Meritorious Schools through Education Cess in Punjab-				Reduction in provision by ₹ 9,52.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (salary) (₹ 12,92.00 lakh), partly set off by excess due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 3,40.00 lakh).
O	1,22,40.00			
S	..	1,12,88.00	60,57.93	-52,30.07
R	-9,52.00			
				There was saving of ₹ 4,32.92 lakh and ₹ 80,13.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 52,30.07 lakh have not been intimated (August 2019).

Grant No. 5- contd.

789-Special Component Plan for Scheduled Castes-					
04-Vocationalisation of Education-		12,29.82	12,29.82	..	Reduction in provision by ₹ 15,20.18 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	27,50.00				
S	..				
R	-15,20.18				
07-Information and Communication Technology ICT at Schools-		5,00.00	1,60.00	-3,40.00	Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 4,21.25 lakh.
O	10,00.00				
S	..				
R	-5,00.00				Reasons for the saving of ₹ 3,40.00 lakh have not been intimated (August 2019).
09-Rashtriya Madhyamik Shiksha Abhiyan for Universalization of Secondary Education-		80,79.59	39,51.33	-41,28.26	Reduction in provision by ₹ 66,20.41 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 56,07.05 lakh) and (ii) grants-in-aid general (salary) (₹10,13.36 lakh). Last year there was saving of ₹ 55,52.43 lakh.
O	1,47,00.00				
S	..				
R	-66,20.41				Reasons for the saving of ₹ 41,28.26 lakh have not been intimated (August 2019).
18-Teacher Education Establishment of District Institute of Education and Training (DIET)-		5,85.59	4,35.26	-1,50.33	Reduction in provision by ₹ 2,91.91 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,25.87 lakh), (ii) holding of less number of conferences, seminars, workshops, tours etc. (₹ 86.39 lakh), cut imposed by the Finance Department on (iii) supplies and materials (₹ 50.40 lakh), (iv) office expenses (₹ 8.50 lakh), (v) domestic travel expenses (₹ 3.35 lakh), (vi) publications (₹ 3.00 lakh) and (vii) less release of funds for hospitality and entertainment (₹ 13.20 lakh). Reasons for the saving of ₹ 1,50.33 lakh have not been intimated (August 2019).
O	8,77.50				
S	..				
R	-2,91.91				
29-Provision of Salary for Lab Attendants under RMSA-		50.00	70.38	+20.38	Reduction in provision by ₹ 63.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Government under grants-in-aid general (salary). Reasons for the excess of ₹ 20.38 lakh have not been intimated (August 2019).
O	1,13.00				
S	..				
R	-63.00				

Grant No. 5- contd.

32-Grants-in-Aid to Punjab Education Development Board for Opening and Running of Adarsh and Meritorious School through Education Cess in Punjab-				Reduction in provision by ₹ 4,48.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (salary) (₹ 6,08.00 lakh), partly set off by excess due to decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 1,60.00 lakh).
O	57,60.00			
S	..	53,12.00	24,64.00	-28,48.00
R	-4,48.00			
				There was saving of ₹ 2,03.73 lakh and ₹ 37,71.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 28,48.00 lakh have not been intimated (August 2019).
33-Assistance to Rashtriya Madhyamik Shiksha Abhiyan-02-Installation of R.O. System under National Bank for Agriculture and Rural Development (Rural Infrastructure Development Fund-XXIII)-				Reduction in provision by ₹ 3,74.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	4,50.00			
S	..	76.00	76.00	..
R	-3,74.00			
33-Assistance to Rashtriya Madhyamik Shiksha Abhiyan-03-Construction of Additional Class Rooms under National Bank for Agriculture and Rural Development-				Reduction in provision by ₹ 33,37.64 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid for creation of capital assets. Reasons for the saving of ₹ 16,62.36 lakh have not been intimated (August 2019).
O	60,00.00			
S	..	26,62.36	10,00.00	-16,62.36
R	-33,37.64			
800-Other Expenditure-				
01-Reimbursement to Transport Department/Pepsu Road Transport Corporation in Lieu of Free Concessional Travel Facilities to Students-				Last year there was saving of ₹ 9,57.93 lakh. Reasons for the saving of ₹ 4,74.87 lakh have not been intimated (August 2019).
O	12,00.00			
S	..	12,00.00	7,25.13	-4,74.87
R	..			

Grant No. 5- contd.

Grant No. 5- contd.					
03-University and Higher Education- 102-Assistance to Universities-					
01-Grant to Panjab University and its Constituent Colleges-					Reasons for the saving of ₹ 2,00.00 lakh have not been intimated (August 2019).
02-Constituent Colleges Panjab University-					
O	8,00.00				
S	..	8,00.00	6,00.00	-2,00.00	
R	..				
03-Grant to Punjabi University and its Constituent Colleges-					Reasons for the saving of ₹ 50.00 lakh have not been intimated (August 2019).
02-Setting up of Maharaja Agarsen Chair at Punjabi University Patiala-					
O	2,00.00				
S	..	2,00.00	1,50.00	-50.00	
R	..				
05-Language Development - 001-Direction and Administration-					
01-Directorate of Languages-					Reduction in provision by ₹ 1,32.57 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,75.56 lakh), cut imposed by the Finance Department on (ii) professional services (₹ 15.00 lakh) and (iii) office expenses (₹ 6.50 lakh), partly set off by excess mainly due to (i) decision of the Finance Department to provide more funds under grants-in-aid general (salary) (₹ 60.00 lakh) and (ii) clearance of pending bills of electricity charges (₹ 3.50 lakh). There was saving of ₹ 2,31.07 lakh, ₹ 3,52.07 lakh and ₹ 2,23.43 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 27.04 lakh have not been intimated (August 2019).
O	13,81.83				
S	0.01	12,49.27	12,22.23	-27.04	
R	-1,32.57				
102-Promotion of Modern Indian Languages and Literature-					

Grant No. 5- contd.

01-Development of Punjabi, Hindi, Urdu and Sanskrit and Celebration of Punjabi Week-				Reduction in provision by ₹ 68.01 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on professional services (₹ 1,08.00 lakh), partly set off by excess due to decision of the Government to provide more funds for conferences, seminars, workshops, tours etc. (₹ 39.99 lakh).
O	1,70.00	1,02.00	25.80	-76.20
S	0.01			
R	-68.01			
				Reasons for the saving of ₹ 76.20 lakh have not been intimated (August 2019).
03-Publication of Books-				Reduction in provision by ₹ 68.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on publications.
O	1,36.00	68.00	52.48	-15.52
S	..			
R	-68.00			
				Reasons for the saving of ₹ 15.52 lakh have not been intimated (August 2019).
80-General- 001-Direction and Administration-				
01-Direction and Administration-				Augmentation of provision by ₹ 3,67.25 lakh through re-appropriation in March 2019 was due to (i) decision of the Government to provide more funds for minor works (₹ 5,29.99 lakh), clearance of pending bills of (ii) rent, rates and taxes (₹ 7.26 lakh) and (iii) electricity charges (₹ 2.00 lakh), partly set off by saving due to (i) non-filling of posts (₹ 1,50.00 lakh), less receipt of bills of (ii) advertising and publicity (₹ 20.00 lakh), (iii) telephone charges (₹ 1.00 lakh) and (iv) non-deployment of daily wagers (₹ 1.00 lakh).
O	34,87.14	38,54.40	33,56.99	-4,97.41
S	0.01			
R	3,67.25			
				There was saving of ₹ 1,73.61 lakh, ₹ 2,96.06 lakh and ₹ 3,18.62 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 4,97.41 lakh have not been intimated (August 2019).
06-Direction and Administration (SCERT, Punjab)-				Reduction in provision by ₹ 9.98 lakh through re-appropriation in March 2019 was mainly due to less receipt of bills of (i) medical reimbursement (₹ 4.00 lakh), (ii) electricity charges (₹ 2.00 lakh) and (iii) non-release of funds by the Finance Department for petrol, oil and lubricants (₹ 2.38 lakh).
O	5,52.90	5,42.92	3,73.37	-1,69.55
S	..			
R	-9.98			
				Reasons for the saving of ₹ 1,69.55 lakh have not been intimated (August 2019).

Grant No. 5- contd.

2205-Art and Culture-00 - 105-Public Libraries-					
01-Public Libraries-		5,10.73	2,91.98	-2,18.75	Reduction in provision by ₹ 3,19.96 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on minor works (₹ 3,00.00 lakh) and (ii) non-filling of posts (₹ 24.55 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 1.50 lakh) and (ii) publications (₹ 1.49 lakh). There was saving of ₹ 39.32 lakh, ₹ 24.43 lakh and ₹ 3,47.91 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,18.75 lakh have not been intimated (August 2019).
O	8,30.68				
S	0.01				
R	-3,19.96				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2075-Miscellaneous General Services-00 -104- Pensions and Awards in Consideration of Distinguished Services-					
01-Pensions and Awards in Consideration of Distinguished Services-		16.25	..	-16.25	Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	16.25				
S	..				
R	..				

2202-General Education- 01-Elementary Education- 111-Sarva Shiksha Abhiyan-					
02-Assistance to Sarva Shiksha Abhiyan- 01-Construction of Toilets for Girls-		16,00.00	..	-16,00.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	16,00.00				
S	..				
R	..				

Grant No. 5- contd.

789-Special Component Plan for Scheduled Castes-					
05-Implementation of Education through Satellite Project in the State-					Reduction in provision by ₹ 1,12.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,35.00	1,23.00	..	-1,23.00	
S	..				
R	-1,12.00				
11-Setting up of Model Schools at Block Level in Educationally Backward Blocks-					Reduction in provision by ₹ 19.99 lakh through re-appropriation in March 2019 was due to less release of funds by the Government under grants-in-aid general (non-salary). Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.84	80.85	..	-80.85	
S	..				
R	-19.99				
14-Providing Furniture for Students at Primary Level in Government Schools-					Reduction in provision by ₹ 6,57.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	11,57.00	5,00.00	..	-5,00.00	
S	..				
R	-6,57.00				
02-Secondary Education-107-Scholarships-					
02-Scholarships-Sainik Schools-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	20.00	20.00	..	-20.00	
S	..				
R	..				
07-Dr. Hargobind Khurana Scholarships for Brilliant Students-					Reduction in provision by ₹ 6,95.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	13,60.00	6,65.00	..	-6,65.00	
S	..				
R	-6,95.00				

Grant No. 5- contd.

109-Government Secondary Schools-					
40-Vocationalisation of Education-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	27,50.00	27,50.00	..	-27,50.00	
S	..				
R	..				
64-Padho Punjab Padhao Punjab-					Reduction in provision by ₹ 6,12.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6,80.00	68.00	..	-68.00	
S	..				
R	-6,12.00				
789-Special Component Plan for Scheduled Castes-					
26-Dr. Hargobind Khurana Scholarship for Brilliant Students-					Reduction in provision by ₹ 3,05.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6,40.00	3,35.00	..	-3,35.00	
S	..				
R	-3,05.00				
34-Free Books to Students from 9th to 12th Class-					Reduction in provision by ₹ 5,98.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of subsidies. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	9,98.00	4,00.00	..	-4,00.00	
S	..				
R	-5,98.00				
35-Padho Punjab Padhao Punjab-					Reduction in provision by ₹ 2,88.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for other charges. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,20.00	32.00	..	-32.00	
S	..				
R	-2,88.00				
03-University and Higher Education- 103-Government Colleges and Institutes-					
21-Rashtriya Uchchar Shiksha Abhiyan-					Augmentation of provision by ₹ 9,16.54 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	23,83.46	33,00.00	..	-33,00.00	
S	..				
R	9,16.54				

Grant No. 5- contd.

				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
107-Scholarships-				
02-Scholarships General-				
O	10.00	5.00	..	-5.00
S	..			
R	-5.00			
				Reduction in provision by ₹ 5.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
789-Special Component Plan for Scheduled Castes-				
08-Rashtriya Uchchar Shiksha Abhiyan-				
O	7,94.49	11,00.00	..	-11,00.00
S	..			
R	3,05.51			
				Augmentation of provision by ₹ 3,05.51 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
05-Language Development-102-Promotion of Modern Indian Languages and Literature-				
05-Establishment of Urdu Academy at Malerkotla-				
O	2,09.50	50.00	..	-50.00
S	..			
R	-1,59.50			
				Reduction in provision by ₹ 1,59.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
20-Computerization of Departmental Library-				
O	20.00	20.00	..	-20.00
S	..			
R	..			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).

Grant No. 5- contd.

26-Promotion and Development of Other Languages-				Reduction in provision by ₹ 5.40 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses.
02-Computerization of all District Language Offices in Punjab, Chandigarh and Delhi to Impart Training-				Last year the entire provision remained unutilized.
O	20.40			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..	15.00	..	
R	-5.40			
789-Special Component Plan for Scheduled Castes-				
01-Development of Punjabi, Hindi, Urdu, Sanskrit and Celebration of Punjabi Week-				Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on professional services.
O	80.00			Last year the entire provision remained unutilized.
S	..	48.00	..	
R	-32.00			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
04-Publication of Books-				Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on publications.
O	64.00			Last year the entire provision remained unutilized.
S	..	32.00	..	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
R	-32.00			
09-For the Promotion of Use of Punjabi Language and Literary Activities-				Augmentation of provision by ₹ 5.40 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles.
O	9.60			Last year the entire provision remained unutilized.
S	..	15.00	..	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
R	5.40			
80-General- 800-Other Expenditure-				
16-Setting up of e-library-01-Patiala-				Reduction in provision by ₹ 4,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges.
O	5,00.00			Last year the entire provision remained unutilized.
S	0.01	1,00.01	..	
R	-4,00.00			

Grant No. 5- contd.

	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
--	--

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2202-General Education-01-Elementary Education-101-Government Primary Schools-				
98-Computerization in the State-01-Purchase of Computer Related Hardware-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non implementation of the scheme.
O	7,60.00			
S	..	..	..
R	-7,60.00			
789-Special Component Plan for Scheduled Castes-				
98-Computerization in the State-01-Purchase of Computer Related Hardware-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	12,40.00			
S	..	..	..
R	-12,40.00			
02-Secondary Education-109-Government Secondary Schools -				
43-Construction and Running of Girls Hostel for Students of Secondary and Higher Secondary Schools-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Government under grants-in-aid general (salary).
O	1,80.00			
S	..	..	..
R	-1,80.00			
789-Special Component Plan for Scheduled Castes-				
10-Construction/Running of Girls Hostels for Students of Secondary and Higher Secondary Schools-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (salary).
O	1,82.00			
S	..	..	..
R	-1,82.00			

Grant No. 5- contd.

05-Language Development-789-Special Component Plan for Scheduled Castes-					
07-Assistance for Appointment of Urdu Teacher-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to cut imposed by the Finance Department on grants-in-aid general (salary).
O	75.00				
S	..	..	..	..
R	-75.00				

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
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)-				Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 1,31,08.18 lakh through re-appropriation in March 2019 due to payment of pensionary benefits to the employees of private aided schools. Reasons for the saving of ₹ 25,27.55 lakh have not been intimated (August 2019).
O	..	2,11,00.00	1,85,72.45	
S	79,91.82			
R	1,31,08.18			

2202-General Education-01-Elementary Education-104-Inspection-					
01-Inspection-					Augmentation of provision by ₹ 8,73.66 lakh through re-appropriation in March 2019 was due to (i) payment of arrears of salaries to the Government employees (₹ 8,70.00 lakh) and (ii) enhanced rate of daily wages (₹ 3.66 lakh). There was saving of ₹ 3,19.77 lakh, ₹ 1,97.39 lakh and ₹ 1,35.68 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 77.97 lakh have not been intimated (August 2019).
O	25,35.54	34,09.20	33,31.23	-77.97	
S	..				
R	8,73.66				
789-Special Component Plan for Scheduled Castes-					

Grant No. 5- contd.

02-Mid Day Meal-					Augmentation of provision by ₹ 36,77.84 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	1,92,32.06	2,29,09.90	2,29,09.90	..	
S	..				
R	36,77.84				
02-Secondary Education-109-Government Secondary Schools-					
01-Government Secondary Schools Sports and Youth Services-					Augmentation of provision by ₹ 99,53.99 lakh through re-appropriation in March 2019 was due to (i) appointment of new teaching staff (₹ 1,00,00.00 lakh), (ii) deployment of more number of daily wagers (₹ 35.00 lakh) and (iii) clearance of pending bills of professional services (₹ 23.99 lakh), partly set off by saving due to (i) less receipt of bills of medical reimbursement (₹ 1,00.00 lakh) and (ii) cut imposed by the Finance Department on office expenses (₹ 5.00 lakh). There was saving of ₹ 5,17,14.87 lakh, ₹ 3,14,59.69 lakh and ₹ 2,61,57.74 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 78,40.02 lakh have not been intimated (August 2019).
O	48,27,47.36	49,27,01.36	48,48,61.34	-78,40.02	
S	0.01				
R	99,53.99				
789-Special Component Plan for Scheduled Castes-					
01-Information and Communication Technology Project-					Reasons for the excess of ₹ 7,68.00 lakh have not been intimated (August 2019).
O	2,39,39.26	2,39,39.26	2,47,07.26	+7,68.00	
S	..				
R	..				
03-University and Higher Education- 102-Assistance to Universities-					
03-Grant to Punjab University and its Constituent Colleges-					Reasons for the excess of ₹ 33.33 lakh have not been intimated (August 2019).
O	1,43,37.00	1,43,37.00	1,43,70.33	+33.33	
S	..				
R	..				
14-Rajiv Gandhi National University of Law, Punjab (ACA)-					Reasons for the excess of ₹ 33.33 lakh have not been intimated (August 2019).
O	8,48.00	8,48.00	8,81.33	+33.33	
S	..				
R	..				

Grant No. 5- contd.

2204-Sports and Youth Services-00- 102-Youth Welfare Programmes for Students-					
01-National Cadet Corps-General Establishment-					Augmentation of provision by ₹ 5,59.50 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of (i) other charges (₹ 2,40.00 lakh), (ii) office expenses (₹ 1,45.72 lakh), (iii) rent, rates and taxes (₹ 1,00.00 lakh), (iv) professional services (₹ 33.49 lakh), (v) electricity charges (₹ 20.78 lakh), (vi) medical reimbursement (₹ 6.25 lakh), (vii) telephone charges (₹ 5.63 lakh), (viii) domestic travel expenses (₹ 1.50 lakh) and (ix) payment of arrears of salaries to the Government employees (₹ 5.58 lakh). There was saving of ₹ 3,90.20 lakh, ₹ 2,85.20 lakh and ₹ 1,61.95 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,66.27 lakh have not been intimated (August 2019).
O	26,63.40	32,22.90	28,56.63	-3,66.27	
S	..				
R	5,59.50				

Charged:

- (vii) In view of the saving of ₹ 13.98 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 76.00 lakh obtained in March 2019 proved excessive.
- (viii) There was an overall saving of ₹ 13.98 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (ix) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2202-General Education-03-University and Higher Education- 103-Government Colleges and Institutes-				
01-Government Arts Colleges-				Reduction in provision by ₹ 9.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges.
O	10.00	1.00	..	
S	..			
R	-9.00			

Grant No. 5- contd.

Capital:

(x) Total saving in the voted grant was ₹ 2,37,96.93 lakh, however, ₹ 72,40.24 lakh were anticipated as saving and surrendered in March 2019.

(xi) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 202-Secondary Education-				
23-Strengthening of 162 Senior Secondary Schools and Opening of 2 New Meritorious Schools (Rural Infrastructure Development Fund-XXI)-				Reduction in provision by ₹ 10,36.58 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	27,50.00			
S	..	17,13.42	17,13.42	..
R	-10,36.58			
203-University and Higher Education-				
22-Rashtriya Uchchatar Shiksha Abhiyan-				Augmentation of provision by ₹ 14,83.46 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	43,66.54			
S	..	58,50.00	38,07.50	-20,42.50
R	14,83.46			
				Last year there was saving of ₹ 39,95.00 lakh.
				Reasons for the saving of ₹ 20,42.50 lakh have not been intimated (August 2019).
25-Construction of New Colleges- 01-5 New Colleges in Educationally Backward Areas-				Reduction in provision by ₹ 24,60.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	30,00.00			
S	0.01	5,40.01	7,15.82	+1,75.81
R	-24,60.00			
				Reasons for the excess of ₹ 1,75.81 lakh have not been intimated (August 2019).

Grant No. 5- contd.

789-Special Component Plan for Scheduled Castes-					
22-Strengthening of 162 Senior Secondary Schools and Opening of 2 New Meritorious Schools (Rural Infrastructure Development Fund-XXI)-					Reduction in provision by ₹ 10,36.59 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	27,50.00				
S	..	17,13.41	17,13.41	..	
R	-10,36.59				

(xii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4202-Capital Outlay on Education, Sports, Art and Culture-01-General Education- 201-Elementary Education-					
04-Sarva Shiksha Abhiyan including Education Guarantee Scheme National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	49,40.00				
S	..	49,40.00	..	-49,40.00	
R	..				
12-Implementation of Education through Satellite Project in the State (National Bank for Agriculture and Rural Development)-					Reduction in provision by ₹ 4.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	5.00				
S	..	0.50	..	-0.50	
R	-4.50				

Grant No. 5- contd.

202-Secondary Education-					
04-Teacher Education Establishment of DIETS-					Originally there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 5,04.98 lakh through re-appropriation in March 2019 due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..	5,05.00	..	-5,05.00	
S	0.02				
R	-5,04.98				
11-Infrastructure Development in Government Schools through Education Cess-					Reduction in provision by ₹ 4,08.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	13,60.00	9,52.00	..	-9,52.00	
S	..				
R	-4,08.00				
24-Upgradation of Infrastructure of Senior Secondary Schools for Girls in the State-					Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,00.00	1,00.00	..	-1,00.00	
S	..				
R	-1,00.00				
203-University and Higher Education-					
09-Sports Infrastructure Facility at Jalandhar- 01-Upgradation of Infrastructure of Sports College, Jalandhar-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,50.00	1,50.00	..	-1,50.00	
S	..				
R	..				
26-Provision of Infrastructure facilities in Government Colleges-					Reduction in provision by ₹ 7,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	10,00.00	3,00.00	..	-3,00.00	
S	..				
R	-7,00.00				

Grant No. 5- contd.

27-Improvement in Infrastructure- 01-Improvement in Infrastructure in Government Colleges at Zira, Malerkotla, Kala Afgana, Sunam and Sardargarh-				Reduction in provision by ₹ 9,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	10,00.00			
S	..	1,00.00	..	-1,00.00
R	-9,00.00			
789-Special Component Plan for Scheduled Castes-				
02-Sarv Shiksha Abhiyan including Education Guarantee Scheme National Programme for Education of Girls at Elementary Level and Kasturba Gandhi Balika Vidyalaya-				Reduction in provision by ₹ 28,30.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	80,60.00			
S	..	52,30.00	..	-52,30.00
R	-28,30.00			
08-Establishment of Rajiv Gandhi National University of Law, Punjab (ACA)-				Reduction in provision by ₹ 50.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	64.00			
S	..	14.00	..	-14.00
R	-50.00			
14-Implementation of EDUSAT Project in the State (National Bank For Agriculture And Rural Development)-				Reduction in provision by ₹ 4.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	5.00			
S	..	0.50	..	-0.50
R	-4.50			
20-Infrastructural Development of Government Schools & Opening/Running of Adarsh and Meritorious Schools-				Reduction in provision by ₹ 1,92.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6,40.00			
S	..	4,48.00	..	-4,48.00
R	-1,92.00			

Grant No. 5- conclud.

21-Rashtriya Uchchar Shiksha Abhiyan-					Augmentation of provision by ₹ 4,94.49 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	14,55.51	19,50.00	..	-19,50.00	
S	..				
R	4,94.49				

Grant No. 6- Elections

Revenue:**Major Head:**

2015 - Elections

2075 - Miscellaneous General Services

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	1,16,59,26	1,59,46,25	1,39,57,99	-19,88,26
Supplementary	42,86,99				34,42

Charged-

Original	1	1	..	-1	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 19,88.26 lakh in the voted grant, the supplementary grant of ₹ 42,86.99 lakh obtained in March 2019 proved excessive.
- (ii) Total saving in the voted grant was ₹ 19,88.26 lakh, however, ₹ 34.42 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2015-Elections-00 - 101- Election Commission-				
01-Election Commission-				
O	7,35.89	26,69.16	22,72.85	-3,96.31
S	19,58.00			
R	-24.73			
				Reduction in provision by ₹ 24.73 lakh through re-appropriation in March 2019 was mainly due to less receipt of bills of (i) professional services (₹ 9.50 lakh), (ii) domestic travel expenses (₹ 8.00 lakh) and (iii) vacant posts (₹ 7.73 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 1.50 lakh). There was saving of ₹ 1,66.37 lakh, ₹ 1,79.03 lakh and ₹ 58.17 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,96.31 lakh have not been intimated (August 2019).

Grant No. 6- contd.

106-Charges for Conduct of Elections to State/Union Territory Legislature-					
01-Elections to State Legislature-		10,20.45	8,97.46	-1,22.99	Reduction in provision by ₹ 14,67.25 lakh through re-appropriation in March 2019 was mainly due to less receipt of bills of (i) professional services (₹ 16,03.07 lakh), (ii) other charges (₹ 1,15.60 lakh), (iii) petrol, oil and lubricants (₹ 15.00 lakh), (iv) publications (₹ 9.00 lakh) and (v) advertising and publicity (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of (i) supplies and materials (₹ 2,49.99 lakh), (ii) contingent articles (₹ 22.00 lakh), (iii) electricity charges (₹ 2.00 lakh) and (iv) holding of more number of conferences, seminars, workshops, tours etc (₹ 2.50 lakh). There was saving of ₹ 51.09 lakh, ₹ 22,29.03 lakh and ₹ 3,14.14 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,22.99 lakh have not been intimated (August 2019).
O	24,87.69				
S	0.01				
R	-14,67.25				

2075-Miscellaneous General Services-00- 800- Other Expenditure-					
01-Elections under the Sikh Gurdwara Act-		24.21	23.53	-0.68	Reduction in provision by ₹ 1,26.98 lakh through re-appropriation in March 2019 was mainly due to (i) less receipt of bills of publications (₹ 1,19.99 lakh) and (ii) vacant posts (₹ 6.00 lakh).
O	1,51.19				
S	..				
R	-1.26.98				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2015-Elections-00-102- Electoral Officers-					
98-Computerization in the State- 09-Annual Technical Support for Application Software and Website-		11.00	..	-11.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	11.00				
S	..				
R	..				

Grant No. 6- conclud.

(v) Excess was under the following head:-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
2015-Elections-00-105- Charges for Conduct of Elections to Parliament-					
01-Elections to Parliament-					
O	25,70.07	47,25.00	37,86.77	-9,38.23	Augmentation of provision by ₹ 16,91.97 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) hiring of vehicles for office use (₹ 4,99.99 lakh), (ii) advertising and publicity (₹ 4,80.00 lakh), (iii) contingent articles (₹ 3,07.06 lakh), (iv) supplies and materials (₹ 2,00.00 lakh), (v) publications (₹ 1,50.00 lakh), (vi) professional services (₹ 79.99 lakh), (vii) hospitality and entertainment (₹ 49.99 lakh), (viii) telephone charges (₹ 9.99 lakh), (ix) other charges (₹ 4.99 lakh), (x) electricity charges (₹ 4.99 lakh), (xi) domestic travel expenses (₹ 4.99 lakh), (xii) holding of more number of conferences, seminars, workshops, tours etc (₹ 49.99 lakh) and (xiii) vacant posts (₹ 49.99 lakh), partly set off by saving due to less receipt of bills of petrol, oil and lubricants (₹ 2,00.00 lakh). There was saving of ₹ 77.46 lakh, ₹ 1,47.91 lakh and ₹ 62.51 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 9,38.23 lakh have not been intimated (August 2019).
S	4,62.96				
R	16,91.97				

Grant No. 7- Excise and Taxation

Revenue:**Major Head:**

2039 - State Excise

2040 - Taxes on Sales, Trade etc.

2043 - Collection Charges under State
Goods and Services Tax**Voted-**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,88,04,49	1,90,09,60	1,82,17,62	-7,91,98	..
Supplementary	2,05,11				

Charged-

Original	25,10	25,10	5,59	-19,51	19,33
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 7,91.98 lakh in the voted grant, the supplementary grant of ₹ 2,05.11 lakh obtained in March 2019 proved excessive.
- (ii) There was an overall saving of ₹ 7,91.98 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2039-State Excise-00-001- Direction and Administration-				

Grant No. 7- contd.

04-Improvement of the Infrastructure for the Departments-					Reduction in provision by ₹ 95.55 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) hiring of vehicles for office use (₹ 50.00 lakh), (ii) minor works (₹ 19.00 lakh), less receipt of bills of (iii) petrol, oil and lubricants (₹ 15.00 lakh), (iv) repair and maintenance of staff cars (₹ 10.00 lakh) and (v) less deployment of daily wagers (₹ 11.80 lakh), partly set off by excess mainly due to clearance of pending bills of contingent articles (₹ 10.00 lakh). There was saving of ₹ 12.05 lakh, ₹ 1,18.70 lakh and ₹ 1,69.37 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,26.32 lakh have not been intimated (August 2019).
O	7,66.00	6,70.45	5,44.13	-1,26.32	
S	..				
R	-95.55				

2040-Taxes on Sales, Trade etc.-00-001-Direction and Administration-					
01-Direction and Administration-					Reduction in provision by ₹ 3,41.40 lakh through re-appropriation in March 2019 was mainly due to (i) non-filling of posts (₹ 3,54.00 lakh), less receipt of bills of (ii) petrol, oil and lubricants (₹ 13.75 lakh), (iii) repair and maintenance of staff cars (₹ 3.25 lakh) and (iv) telephone charges (₹ 1.00 lakh), partly set off by excess due to (i) enhanced rates of rent, rates and taxes (₹ 15.00 lakh), (ii) daily wages (₹ 2.25 lakh), clearance of pending bills of (iii) electricity charges (₹ 10.00 lakh) and (iv) medical reimbursement (₹ 3.75 lakh). There was saving of ₹ 2,00.93 lakh, ₹ 3,88.65 lakh and ₹ 10,42.25 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,71.35 lakh have not been intimated (August 2019).
O	35,30.76	31,89.36	29,18.01	-2,71.35	
S	..				
R	-3,41.40				

Grant No. 7- conold.

(iv) Excess was under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2039-State Excise-00 -001- Direction and Administration-				
01-District Establishment-				Augmentation of provision by ₹ 3,90.80 lakh through re-appropriation in March 2019 was due to (i) payment of salaries and arrears of the Government employees (₹ 4,08.05 lakh) and (ii) enhanced rates of rent, rates and taxes (₹ 4.00 lakh), partly set off by saving due to less receipt of bills of (i) petrol, oil and lubricants (₹ 12.25 lakh), (ii) contingent articles (₹ 5.00 lakh) and (iii) repair and maintenance of staff cars (₹ 4.00 lakh). There was saving of ₹ 4,03.97 lakh, ₹ 1,59.15 lakh and ₹ 2,43.52 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,32.88 lakh have not been intimated (August 2019).
O	39,73.27	43,64.07	42,31.19	
S	..			
R	3,90.80			

Charged:

(v) Total saving in the charged appropriation was ₹ 19.51 lakh, however, ₹ 19.33 lakh were anticipated as saving and surrendered in March 2019.

(vi) An instance where the entire charged appropriation remained unutilized is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2043-Collection Charges under State Goods and Services Tax-00 -001- Direction and Administration-				
01-Direction and Administration-				Reduction in provision by ₹ 18.74 lakh through re-appropriation in March 2019 was due to less receipt of bills of other charges.
O	18.75	0.01	..	
S	..			
R	-18.74			

Grant No. 8- Finance

Revenue:**Major Head:**

- 2047 - Other Fiscal Services**
2049 - Interest Payments
2054 - Treasury and Accounts Administration
2070 - Other Administrative Services
2071 - Pensions and Other Retirement Benefits
2075 - Miscellaneous General Services
2235 - Social Security and Welfare
3451 - Secretariat - Economic Services

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	1,26,22,53,76	1,26,22,53,82	1,16,07,79,04	-10,14,74,78
Supplementary	6				9,36,84,25

Charged -

Original	1,62,60,10,07	1,63,11,54,53	1,63,06,16,86	-5,37,67	..
Supplementary	51,44,46				

Capital:**Major Head:**

- 6003 - Internal Debt of the State Government**
6004 - Loans and Advances from the Central Government
7610 - Loans to Government Servants
7615 - Miscellaneous Loans

Voted-

Original	74,70,00	74,70,00	34,05,73	-40,64,27	28,45,00
Supplementary	..				

Charged-

Original	3,61,09,98,91	3,86,23,31,81	3,77,70,93,13	-8,52,38,68	..
Supplementary	25,13,32,90				

Grant No. 8- contd.

Notes and Comments:

Revenue:

- (i) Total saving in the voted grant was ₹ 10,14,74.78 lakh, however, ₹ 9,36,84.25 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iii) and (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2054-Treasury and Accounts Administration-00-095-Directorate of Accounts and Treasuries-				
04-User Services and Other Charges on New Defined Contribution Pension Scheme-				Reduction in provision by ₹ 46.00 lakh through re-appropriation in March 2019 was due to less deployment of staff for other contractual services.
O	2,80.00			
S	..	2,34.00	..	
R	-46.00			
097-Treasury Establishment-				
01-Treasury Establishment-				Reduction in provision by ₹ 3,00.07 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 3,12.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 7.00 lakh), (ii) office expenses (₹ 1.00 lakh) and (iii) more deployment of daily wagers (₹ 5.40 lakh). There was saving of ₹ 1,70.25 lakh, ₹ 1,53.47 lakh and ₹ 3,25.99 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 69.15 lakh have not been intimated (August 2019).
O	31,07.87			
S	..	28,07.80	-69.15	
R	-3,00.07			
098-Local Fund Audit-				
01-Local Fund Audit-				Reduction in provision by ₹ 1,01.60 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 1,00.63 lakh), partly set off by excess mainly due to clearance of pending bills of medical reimbursement (₹ 2.00 lakh). There was saving of ₹ 24.39 lakh, ₹ 1,32.49 lakh and ₹ 69.18 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	13,06.98			
S	..	12,05.38	-90.42	
R	-1,01.60			

Grant No. 8- contd.

	Reasons for the saving of ₹ 90.42 lakh have not been intimated (August 2019).
--	---

2071-Pensions and Other Retirement Benefits-01-Civil-104-Gratuities-					
01-Gratuities-					Reduction in provision by ₹ 76,15.00 lakh through re-appropriation in March 2019 was due to decrease in number of beneficiaries of pensionary charges. There was saving of ₹ 1,10,26.36 lakh, ₹ 77,26.77 lakh and ₹ 1,18,58.76 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,95,44.54 lakh have not been intimated (August 2019).
O	11,50,00.00	10,73,85.00	7,78,40.46	-2,95,44.54	
S	..				
R	-76,15.00				
105-Family Pensions-					
01-Family Pensions-					Reduction in provision by ₹ 1,00,00.00 lakh through re-appropriation in March 2019 was due to decrease in number of beneficiaries of pensionary charges. Reasons for the excess of ₹ 14,60.79 lakh have not been intimated (August 2019).
O	15,00,00.00	14,00,00.00	14,14,60.79	+14,60.79	
S	..				
R	-1,00,00.00				
115-Leave Encashment Benefits-					
01-Leave Encashment Benefits-					Reduction in provision by ₹ 50,00.00 lakh through re-appropriation in March 2019 was due to decrease in number of beneficiaries of pensionary charges. There was saving of ₹ 40,42.41 lakh, ₹ 79,51.92 lakh and ₹ 1,33,51.58 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,43,90.17 lakh have not been intimated (August 2019).
O	7,50,00.00	7,00,00.00	5,56,09.83	-1,43,90.17	
S	..				
R	-50,00.00				
117-Government Contribution for Defined Contribution Pension Scheme-					
01-Government Contribution for Defined Contribution Pension Scheme-					Reduction in provision by ₹ 65,00.00 lakh through re-appropriation in March 2019 was due to decrease in number of beneficiaries of pensionary charges.
O	6,50,00.00	5,85,00.00	5,84,93.53	-6.47	
S	..				
R	-65,00.00				

Grant No. 8- contd.

2075-Miscellaneous General Services-00 -103-State Lotteries-					
01-Prizes-					Reduction in provision by ₹ 7,35,00.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of other charges. There was saving of ₹ 15,00.00 lakh, ₹ 6,63.71 lakh and ₹ 12,96.32 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 6,35.24 lakh have not been intimated (August 2019).
O	7,75,00.00	40,00.00	33,64.76	-6,35.24	
S	..				
R	-7,35,00.00				
02-Direction and Administration-					Reduction in provision by ₹ 65.59 lakh through re-appropriation in March 2019 was mainly due to less receipt of bills of (i) advertising and publicity (₹ 50.00 lakh), (ii) professional services (₹ 5.00 lakh), (iii) posts remaining vacant (₹ 18.35 lakh) and (iv) less deployment of daily wagers (₹ 3.28 lakh), partly set off by excess mainly due to clearance of pending bills of rent, rates and taxes (₹ 9.99 lakh). There was saving of ₹ 53.38 lakh, ₹ 1,21.91 lakh and ₹ 1,05.53 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 32.60 lakh have not been intimated (August 2019).
O	5,20.99	4,55.40	4,22.80	-32.60	
S	..				
R	-65.59				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -104-Deposit Linked Insurance Scheme-Government Provident Fund-					Reduction in provision by ₹ 15,15.05 lakh through re-appropriation in March 2019 was due to (i) less receipt of bills of other charges (₹ 15,03.45 lakh) and (ii) non-release of funds by the Finance Department for lump-sum-provision (₹ 11.60 lakh). There was saving of ₹ 1,06.96 lakh, ₹ 86.48 lakh and ₹ 86.39 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 93.17 lakh have not been intimated (August 2019).
01-Deposit Linked Insurance Scheme-					
O	16,87.10	1,72.05	78.88	-93.17	
S	..				
R	-15,15.05				

Grant No. 8- contd.

3451-Secretariat-Economic Services-00 -092-Other Offices-					
01-Directorate of Financial Resources and Economic Intelligence-					Augmentation of provision by ₹ 45.96 lakh through re-appropriation in March 2019 was mainly due to (i) clearance of pending bills of office expenses (₹ 50.00 lakh) and (ii) payment of arrears of salaries to the Government employees (₹ 5.00 lakh), partly set off by saving mainly due to (i) less price of purchase of staff cars (₹ 6.04 lakh) and (ii) non-release of funds by the Finance Department for hiring of vehicles (₹ 3.00 lakh). Last year there was saving of ₹ 1,63.04 lakh. Reasons for the saving of ₹ 1,10.88 lakh have not been intimated (August 2019).
O	2,23.75	2,69.71	1,58.83	-1,10.88	
S	..				
R	45.96				
07-Punjab Infrastructure Regulatory Authority-					Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under (i) grants-in-aid general (salary) (₹ 40.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 9.00 lakh).
O	1,23.00	74.00	67.29	-6.71	
S	..				
R	-49.00				

(iii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2047-Other Fiscal Services-00- 103-Promotion of Small Savings-					
01-Direction-				Augmentation of provision by ₹ 2,97.52 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of (i) other charges (₹ 3,00.00 lakh), (ii) petrol, oil and lubricants (₹ 5.00 lakh) and (iii) medical reimbursement (₹ 1.00 lakh), partly set off by saving mainly due to (i) less price of purchase of staff cars (₹ 6.57 lakh) and (ii) posts remaining vacant (₹ 2.00 lakh). Reasons for the saving of ₹ 1,94.79 lakh have not been intimated (August 2019).	
O	16,14.80	19,12.32	17,17.53		-1,94.79
S	..				
R	2,97.52				

Grant No. 8- contd.

2071-Pensions and Other Retirement Benefits-01-Civil- 101-Superannuation and Retirement Allowances-					
01-Pension and Other Retirement Benefits-					Augmentation of provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries of pensionary charges. There was excess of ₹ 6,64,91.58 lakh, ₹ 6,97,98.33 lakh and ₹ 6,16,94.92 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the excess of ₹ 2,90,39.34 lakh have not been intimated (August 2019).
O	59,90,00.00	60,00,00.00	62,90,39.34	+2,90,39.34	
S	..				
R	10,00.00				
102-Commuted Value of Pensions-					
01-Commuted Value of Pensions-					Augmentation of provision by ₹ 15,00.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries of pensionary charges. Last year there was saving of ₹ 53,21.35 lakh. Reasons for the saving of ₹ 4,96.32 lakh have not been intimated (August 2019).
O	2,40,00.00	2,55,00.00	2,50,03.68	-4,96.32	
S	..				
R	15,00.00				
111-Pensions to Legislators-					
01-Pensions to Legislators-					Augmentation of provision by ₹ 4,70.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries of pensionary charges. Reasons for the saving of ₹ 61.98 lakh have not been intimated (August 2019).
O	24,50.00	29,20.00	28,58.02	-61.98	
S	..				
R	4,70.00				
2075-Miscellaneous General Services-00 -190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Punjab Infrastructure Development Board-					Augmentation of provision by ₹ 77,12.32 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary) (₹ 77,50.35 lakh), partly set off by saving due to less release of funds by the Finance Department under grants-in-aid general (salary) (₹ 38.03 lakh).
O	14,36,06.22	15,13,18.54	15,75,14.67	+61,96.13	
S	..				
R	77,12.32				

Grant No. 8- contd.

	Reasons for the excess of ₹ 61,96.13 lakh have not been intimated (August 2019).
--	--

(iv) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-				
02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. Dying in Harness-				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	13,20.26	+13,20.26	
R	..			

Charged:

- (v) In view of the saving of ₹ 5,37.67 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 51,44.46 lakh obtained in March 2019 proved excessive.
- (vi) There was an overall saving of ₹ 5,37.67 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (vii) Saving in the charged appropriation [partly set off by excess under other heads as mentioned in note (ix) and (x) below] was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2049-Interest Payments-01-Interest on Internal Debt- 115-Interest on Ways and Means Advances from Reserve Bank of India-				
01-Interest on Ways and Means Advances from Reserve Bank of India-				Reduction in provision by ₹ 16,50.00 lakh through re-appropriation in March 2019 was due to less receipt of ways and means advances from Reserve Bank of India. There was saving of ₹ 1,94.07 lakh and ₹ 12,49.83 lakh during 2016-17 and 2017-18 respectively.
O	45,00.00			
S	..	23,19.71	-5,30.29	
R	-16,50.00			

Grant No. 8- contd.

					Reasons for the saving of ₹ 5,30.29 lakh have not been intimated (August 2019).
02-Interest on Overdraft/Shortfall from Reserve Bank of India-					Reduction in provision by ₹ 7,50.00 lakh through re-appropriation in March 2019 was due to less receipt of overdraft/shortfall from Reserve Bank of India. There was saving of ₹ 96.77 lakh, ₹ 56.55 lakh and ₹ 9,25.82 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,15.61 lakh have not been intimated (August 2019).
O	12,00.00	4,50.00	3,34.39	-1,15.61	
S	..				
R	-7,50.00				
200-Interest on Other Internal Debts-					
03-Loans from the National Agricultural Credit (Long-term Operation) Fund of Reserve Bank of India-					Reduction in provision by ₹ 6,45.18 lakh through re-appropriation in March 2019 was due to less loans availed from National Bank for Agriculture and Rural Development and Reserve Bank of India. Reasons for the saving of ₹ 29,26.61 lakh have not been intimated (August 2019).
O	1,70,00.00	1,63,54.82	1,34,28.21	-29,26.61	
S	..				
R	-6,45.18				
11-Loans from Housing Development Financial Corporation and Housing and Urban Development Corporation-					Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to less payment of interest. There was saving of ₹ 1,46.88 lakh, ₹ 1,21.98 lakh and ₹ 81.26 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 47.60 lakh have not been intimated (August 2019).
O	6,00.00	5,00.00	4,52.40	-47.60	
S	..				
R	-1,00.00				
21-Interest on Compensation and Other Bonds-					Reduction in provision by ₹ 1.18 lakh through re-appropriation in March 2019 was due to less payment of interest on bonds. Reasons for the saving of ₹ 12,80,52.68 lakh have not been intimated (August 2019).
O	13,06,96.00	13,06,94.82	26,42.14	-12,80,52.68	
S	..				
R	-1.18				
03-Interest on Small Savings, Provident Funds etc.- 104-Interest on State Provident Funds-					
01-Interest on General Provident Fund-					Reduction in provision by ₹ 1,29,34.75 lakh through re-appropriation in March 2019 was due to more drawal and less subscription of General Provident Fund. Reasons for the excess of ₹ 19,29.61 lakh have not been intimated (August 2019).
O	17,21,83.85	15,92,49.10	16,11,78.71	+19,29.61	
S	..				
R	-1,29,34.75				
108-Interest on Insurance and Pension Fund-					

Grant No. 8- contd.

01-Interest on Punjab Government Employees Group Insurance Scheme-					Reduction in provision by ₹ 7,61.47 lakh through re-appropriation in March 2019 was due to less interest accrued on Group Insurance Scheme.
<i>O</i>	50,38.07	42,76.60	42,76.60	..	
<i>S</i>	..				
<i>R</i>	-7,61.47				
05-Interest on Reserve Funds- 101-Interest on Depreciation Renewal Reserve Funds-					
03-Depreciation Reserve Fund-(Government Press)-					Augmentation of provision by ₹ 12.54 lakh through re-appropriation in March 2019 was due to more depreciation charges on printing machines in Government Presses. Reasons for the saving of ₹ 52.54 lakh have not been intimated (August 2019).
<i>O</i>	1,82.29	1,94.83	1,42.29	-52.54	
<i>S</i>	..				
<i>R</i>	12.54				
60-Interest on Other Obligations - 701-Miscellaneous-					
04-Interest on Delayed Payment of 13th Finance Commission Grant (Local Government)-					Reduction in provision by ₹ 85.79 lakh through re-appropriation in March 2019 was due to less cases of delay payment.
<i>O</i>	1,00.00	14.21	14.21	..	
<i>S</i>	..				
<i>R</i>	-85.79				

(viii) Instances where the entire charged appropriation remained unutilized are given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2049-Interest Payments-01-Interest on Internal Debt- 200-Interest on Other Internal Debts-				
01-Interest on Temporary Loans obtained from the State Bank of India and Other Banks for Purchase of Food Grains-				Last year the entire charged appropriation remained unutilized. Reasons for non-utilization of the entire charged appropriation have not been intimated (August 2019).
<i>O</i>	23,69,88.00	23,69,88.00	.. -23,69,88.00	
<i>S</i>	..			
<i>R</i>	..			

Grant No. 8- contd.

305-Management of Debt-					
01-Management of Debt-					Augmentation of provision by ₹ 52.00 lakh through re-appropriation in March 2019 was due to increase in debt amount. Last year the entire charged appropriation remained unutilized. Reasons for non-utilization of the entire charged appropriation have not been intimated (August 2019).
<i>O</i>	22,00.00	22,52.00	..	-22,52.00	
<i>S</i>	..				
<i>R</i>	52.00				
02-Expenditure relating to the issue of New Loans-					Augmentation of provision by ₹ 46.05 lakh through re-appropriation in March 2019 was due to raising of more market loans. Reasons for non-utilization of the entire charged appropriation have not been intimated (August 2019).
<i>O</i>	2,50.00	2,96.05	..	-2,96.05	
<i>S</i>	..				
<i>R</i>	46.05				
05-Interest on Reserve Funds- 101-Interest on Depreciation Renewal Reserve Funds-					
02-Depreciation Reserve Fund-(Motor Transport)-					Reduction in provision by ₹ 2.83 lakh through re-appropriation in March 2019 was due to less depreciation of buses in transport department. Reasons for non-utilization of the entire charged appropriation have not been intimated (August 2019).
<i>O</i>	7,07.68	7,04.85	..	-7,04.85	
<i>S</i>	..				
<i>R</i>	-2.83				

(ix) Excess in charged appropriation was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2049-Interest Payments-01-Interest on Internal Debt- 101-Interest on Market Loans -					
01-Interest on Market Loans-				Augmentation of provision by ₹ 1,02,60.56 lakh through re-appropriation in March 2019 was due to availment of more market loans. There was excess of ₹ 9,70,79.34 lakh and ₹ 13,24,00.70 lakh during 2016-17 and 2017-18 respectively. Reasons for the excess of ₹ 13,06,94.61 lakh have not been intimated (August 2019).	
<i>O</i>	79,51,00.00	81,05,05.00	94,11,99.61		+13,06,94.61
<i>S</i>	51,44.44				
<i>R</i>	1,02,60.56				
03-Interest on Small Savings, Provident Funds etc.- 104-Interest on State Provident Funds-					

Grant No. 8- contd.

02-Interest on Contributory Provident Fund-					Augmentation of provision by ₹ 1,21.64 lakh through re-appropriation in March 2019 was due to more interest accrued on contribution of the Government employees. There was saving of ₹ 63.74 lakh, ₹ 1,42.80 lakh and ₹ 56.10 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 29.56 lakh have not been intimated (August 2019).
<i>O</i>	13,20.00	14,41.64	14,12.08	-29.56	
<i>S</i>	..				
<i>R</i>	1,21.64				
117-Interest on Defined Contribution Pension Scheme-					
01-Interest on Defined Contribution Pension Scheme-01-Interest on Contribution under Tier-I-					Augmentation of provision by ₹ 69.99 lakh through re-appropriation in March 2019 was due to payment of interest.
<i>O</i>	14,00.00	14,70.00	14,70.00	..	
<i>S</i>	0.01				
<i>R</i>	69.99				
04-Interest on Loans and Advances from Central Government- 101-Interest on Loans for State/Union Territory Plan Schemes-					
01-Interest on Block Loans-					Augmentation of provision by ₹ 27,07.91 lakh through re-appropriation in March 2019 was due to more interest payment on EAP loans from Government of India. There was excess of ₹ 20,15.05 lakh, ₹ 7,10.75 lakh and ₹ 23,45.93 lakh during 2015-16, 2016-17 and 2017-18. Reasons for the excess of ₹ 32,11.08 lakh have not been intimated (August 2019).
<i>O</i>	42,92.09	70,00.00	1,02,11.08	+32,11.08	
<i>S</i>	..				
<i>R</i>	27,07.91				
103-Interest on Loans for Centrally Sponsored Plan Scheme-					
07-Flood Control and Anti-Sea Erosion Projects-					Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 65.68 lakh through re-appropriation in March 2019 due to payment of interest.
<i>O</i>	..	65.69	65.69	..	
<i>S</i>	0.01				
<i>R</i>	65.68				
05-Interest on Reserve Funds- 105-Interest on General and Other Reserve Funds-					

Grant No. 8- contd.

01-Interest on General and Other Reserve Funds (Natural Calamity Fund)-					Augmentation of provision by ₹ 28,00.00 lakh through re-appropriation in March 2019 was due to more contribution to fund.
<i>O</i>	4,64,00.00				Reasons for the saving of ₹ 7,17.25 lakh have not been intimated (August 2019).
<i>S</i>	..	4,92,00.00	4,84,82.75	-7,17.25	
<i>R</i>	28,00.00				
60-Interest on Other Obligations- 701- Miscellaneous-					
08-Interest on Delayed Payment of 14th Finance Commission Grant-					Augmentation of provision by ₹ 8,21.36 lakh through re-appropriation in March 2019 was due to delay payment of 14th Finance Commission grant to the departments.
<i>O</i>	10,00.00				
<i>S</i>	..	18,21.36	18,21.35	-0.01	
<i>R</i>	8,21.36				

(x) Instances where the expenditure was incurred without appropriation of funds are given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2049-Interest Payments-01- Interest on Internal Debt- 200-Interest on Other Internal Debts-					
22-Interest on Loans from State Bank of India and Other Banks for Food Procurement Operations- 01-Interest on Legacy Cash Credit Accounts-				Last year the expenditure was incurred without charged appropriation of funds. Reasons for incurring expenditure without charged appropriation of funds have not been intimated (August 2019).	
<i>O</i>	..				
<i>S</i>	23,64,88.28		+23,64,88.28
<i>R</i>	..				

2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-				
--	--	--	--	--

Grant No. 8- contd.

02-Ex-Gratia Payments to Families of Ministers, Government Servants etc. Dying in harness-				Reasons for incurring expenditure without charged appropriation of funds have not been intimated (August 2019).
O	..			
S	..	..	25.50	+25.50
R	..			

Capital:

(xi) Total saving in the voted grant was ₹ 40,64.27 lakh, however, ₹ 28,45.00 lakh were anticipated as saving and surrendered in March 2019.

(xii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
7610-Loans to Government Servants etc.-00- 800-Other Advances-					
01-Festival Advance-				There was saving of ₹ 2,41.07 lakh, ₹ 3,61.01 lakh and ₹ 5,49.67 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 9,67.33 lakh have not been intimated (August 2019).	
O	25,00.00				
S	..	25,00.00	15,32.67		-9,67.33
R	..				
11-Wheat Advance-				Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to less numbers of beneficiaries of wheat advance. There was saving of ₹ 1,77.05 lakh, ₹ 32.42 lakh and ₹ 6,02.94 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,37.18 lakh have not been intimated (August 2019).	
O	26,00.00				
S	..	21,00.00	18,62.82		-2,37.18
R	-5,00.00				
12-Advance to Class-IV Employees for the Marriage of their Daughters-				Reduction in provision by ₹ 35.00 lakh through re-appropriation in March 2019 was due to less numbers of beneficiaries of class IV employees for marriage of their daughter. Reasons for the saving of ₹ 14.76 lakh have not been intimated (August 2019).	
O	60.00				
S	..	25.00	10.24		-14.76
R	-35.00				

Grant No. 8- contd.

(xiii) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
7615-Miscellaneous Loans-00- 200-Miscellaneous Loans-				
01-Loans to Members of Legislative Assembly for Construction/Repair of Houses-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for construction/repair of MLA's houses.
O	15,60.00			
S	..	..	..
R	-15,60.00			
02-Loans to Members of Legislative Assembly for Purchase of Motor Conveyance-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for purchase of motor conveyance to MLA's.
O	7,50.00			
S	..	..	..
R	-7,50.00			

Charged:

(xiv) In view of the saving of ₹ 8,52,38.68 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 25,13,32.90 lakh obtained in March 2019 proved excessive.

(xv) There was an overall saving of ₹ 8,52,38.68 lakh in the charged appropriation but no amount was surrendered by the department during the year.

(xvi) Saving in the charged appropriation [partly set off by excess under other heads as mentioned in note (xvii) below] was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
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 12th Finance Commission-				

Grant No. 8- contd.

01-State Plan Loans Consolidated in terms of recommendations of the 12th Finance Commission-					Last year there was saving of ₹ 24,33.87 lakh. Reasons for the saving of ₹ 24,33.87 lakh have not been intimated (August 2019).
<i>O</i>	1,77,72.63	1,77,72.63	1,53,38.76	-24,33.87	
<i>S</i>	..				
<i>R</i>	..				

(xvii) Excess in charged appropriation was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
6003-Internal Debt of the State Government-00 -107-Loans from the State Bank of India and Other Banks-				
01-Loans from State Bank of India- 01-Loan to Clear Legacy Amount of Cash Credit Limit in respect of PUNGRAIN-				Reduction in provision by ₹ 8,38.43 lakh through re-appropriation in March 2019 was due to decrease in liabilities. Reasons for the excess of ₹ 13,38.15 lakh have not been intimated (August 2019).
<i>O</i>	8,70,12.00	8,61,73.57	8,75,11.72	
<i>S</i>	..			
<i>R</i>	-8,38.43			

6004-Loans and Advances from the Central Government-02-Loans for State/Union Territory Plan Schemes -101-Block Loans-				
01-Block Loans-				Last year there was excess of ₹ 7,23.58 lakh. Reasons for the excess of ₹ 25,25.76 lakh have not been intimated (August 2019).
<i>O</i>	1,94,00.00	1,94,00.00	2,19,25.76	
<i>S</i>	..			
<i>R</i>	..			

Grant No. 8- conold.

(xviii) The Government of Punjab constituted a Consolidated Sinking Fund vide order dated 20 December 2006 with the objective to redeem its outstanding liabilities commencing from financial year 2011-12. The State Government is to contribute @ 0.50 per cent of the outstanding liabilities at the end of the previous financial year. Contribution to this Fund out of borrowings from the Reserve Bank is not permissible.

This fund is credited by contributions from Revenue under the major head "2048- Appropriation for reduction or avoidance of debt". The State Government, however, has not made any contribution to the said fund since its inception. The balance at credit of this funds as on 31 March 2019 is shown below:-

	₹ in lakh
Consolidated Sinking Fund	Nil

For details please see Statement No. 22 of Finance Accounts 2018-19.

Grant No. 9- Food and Supplies

Revenue:**Major Head:**

3456- Civil Supplies

3475- Other General Economic
Services**Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	2,29,85,22	2,80,58,13	2,29,22,61	-51,35,52
Supplementary	50,72,91				3,93,99

Charged-

Original	4,00	4,00	56,94	+52,94	51
Supplementary	..				

Capital:**Major Head:**5475- Capital Outlay on Other General
Economic Services6408- Loans for Food Storage and
Warehousing**Voted-**

Original	5,00,06,80	12,68,76,70	10,68,72,60	-2,00,04,10	..
Supplementary	7,68,69,90				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 51,35.52 lakh in the voted grant, the supplementary grant of ₹ 50,72.91 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 51,35.52 lakh, however, ₹ 3,93.99 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 9- contd.

(iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3456-Civil Supplies-00 - 102-Civil Supplies Scheme-				
98-Computerization in the State- 01-Purchase of Computer Related Hardware-				Reasons for the saving of ₹ 1,51.15 lakh have not been intimated (August 2019).
O	0.40			
S	6,44.42	6,44.82	4,93.67	
R	..		-1,51.15	
800-Other Expenditure-				
01-Enforcement of Machinery for the Implementation of the Consumer Protection Act, 1986 (Estt.)- 01-State Commission-				Reduction in provision by ₹ 1,05.57 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 94.70 lakh) and (ii) less receipt of bills of office expenses (₹ 9.00 lakh). There was saving of ₹ 94.39 lakh, ₹ 38.69 lakh and ₹ 1,74.00 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,82.32 lakh have not been intimated (August 2019).
O	18,92.73			
S	..	17,87.16	16,04.84	
R	-1,05.57		-1,82.32	
3475-Other General Economic Services-00 -106-Regulation of Weights and Measures-				
01-Administration of Weights and Measures Act-				Reduction in provision by ₹ 2.36 lakh through re-appropriation in March 2019 was mainly due to less deployment of daily wagers (₹ 1.30 lakh). Reasons for the saving of ₹ 74.77 lakh have not been intimated (August 2019).
O	4,02.22			
S	1,00.00	4,99.86	4,25.09	
R	-2.36		-74.77	

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3456-Civil Supplies-00 -103-Consumer Subsidies-				

Grant No. 9- contd.

04-Smart Ration Card Scheme-01-Assistance to PUNSUP-		12,00.00	..	-12,00.00	Reasons for non-utilization of the entire provision in the scheme have not been intimated (August 2019).
O	12,00.00				
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
02-Smart Ration Card Scheme-01-Assistance to PUNSUP-		28,00.00	..	-28,00.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	28,00.00				
S	..				
R	..				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
3456-Civil Supplies-00-190-Assistance to Public Sector and Other Undertakings-					
01-State Food Commission-	2,64.43	2,53.01	-11.42	Augmentation of provision by ₹ 58.92 lakh through re-appropriation in March 2019 was due to provision of more funds under (i) grants-in-aid general (non-salary) (₹ 34.92 lakh) and (ii) grants-in-aid general (salary) (₹ 24.00 lakh). Reasons for the saving of ₹ 11.42 lakh have not been intimated (August 2019).	
O					1,57.00
S					48.51
R					58.92

Charged:

(vi) The excess of ₹ 52.94 lakh (₹ 52,93,834) over the charged appropriation requires regularisation.

(vii) An instance where the expenditure was incurred without appropriation of funds is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3456-Civil Supplies-00-800-Other Expenditure-				

Grant No. 9- conclud.

01-Enforcement of Machinery for the Implementation of the Consumer Protection Act, 1986 (Estt.)- 01-State Commission-				Reasons for incurring expenditure without charged appropriation of funds have not been intimated (August 2019).
O	..			
S	..	..	53.45	+53.45
R	..			

Capital:

(viii) In view of the saving of ₹ 2,00,04.10 lakh in the voted grant, the supplementary grant of ₹ 7,68,69.90 lakh obtained in March 2019 proved excessive.

(ix) There was an overall saving of ₹ 2,00,04.10 lakh in the voted grant but no amount was surrendered by the department during the year.

(x) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
6408-Loans for Food Storage and Warehousing- 01-Food-190-Loans to Public Sector and Other Undertakings-				
01-Loans to Punjab State Civil Supplies Corporation for Procurement and Supply of Essential Commodities-				There was saving of ₹ 8,38,51.00 lakh, and ₹ 13,85,06.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,00,00.00 lakh have not been intimated (August 2019).
O	5,00,00.00			
S	7,68,66.00	12,68,66.00	10,68,66.00	-2,00,00.00
R	..			

Grant No. 10- General Administration

Revenue:**Major Head:**

- 2012 - President, Vice-President/
Governor/Administrator of
Union Territories
2013 - Council of Ministers
2052 - Secretariat - General Services
2070 - Other Administrative Services
2075 - Miscellaneous General Services
2235 - Social Security and Welfare
2251 - Secretariat - Social Services
3451 - Secretariat - Economic Services

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	2,11,68,16	2,37,91,61	2,23,60,36	-14,31,25
Supplementary	26,23,45				6,09

Charged -

Original	9,20,83	10,00,23	9,69,70	-30,53	..
Supplementary	79,40				

Capital:**Major Head:**

- 4070 - Capital Outlay on Other
Administrative Services

Voted -

Original	7,77,30	+7,77,30	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 14,31.25 lakh in the voted grant, the supplementary grant of ₹ 26,23.45 lakh obtained in March 2019 proved excessive.
- (ii) Total saving in the voted grant was ₹ 14,31.25 lakh, however, ₹ 6.09 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 10- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2013-Council of Ministers-00-101-Salary of Ministers and Deputy Ministers-				
01-Salary of Ministers and Deputy Ministers-				Reduction in provision by ₹ 1,19.90 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on salaries (₹ 1,15.00 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 4.90 lakh). Reasons for the excess of ₹ 62.24 lakh have not been intimated (August 2019).
O	3,45.00	2,87.34	+62.24	
S	..			
R	-1,19.90			
	2,25.10			
2052-Secretariat-General Services-00 -090-Secretariat-				
01-General Services Secretariat-				Augmentation of provision by ₹ 2,59.54 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) domestic travel expenses (₹ 85.00 lakh), (ii) hospitality and entertainment (₹ 40.00 lakh), (iii) telephone charges (₹ 40.00 lakh), (iv) minor works (₹ 30.00 lakh), (v) repair and maintenance of staff cars (₹ 25.00 lakh), (vi) foreign travel expenses (₹ 15.50 lakh), (vii) rent, rates and taxes (₹ 14.20 lakh), (viii) professional services (₹ 7.40 lakh) and (ix) payment of arrears of salaries to the Government employees (₹ 13.65 lakh), partly set off by saving mainly due to (i) less receipt of bills of electricity charges (₹ 10.00 lakh) and (ii) cut imposed by the Finance Department on advertising and publicity (₹ 1.00 lakh). There was saving of ₹ 16,35.28 lakh, ₹ 12,37.00 lakh and ₹ 3,60.84 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 8,45.15 lakh have not been intimated (August 2019).
O	1,03,30.83	1,00,03.22	-8,45.15	
S	2,58.00			
R	2,59.54			
	1,08,48.37			

Grant No. 10- contd.

2075-Miscellaneous General Services-00-800- Other Expenditure-					
06-Expenditure in Connection with Independence Day-					Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of other charges. Reasons for the saving of ₹ 13.22 lakh have not been intimated (August 2019).
O	75.00	20.00	6.78	-13.22	
S	..				
R	-55.00				

2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -107- Swatantrata Sainik Samman Pension Scheme-					
01-Pension and Other Benefits to the Freedom Fighters and their Wards-					Reduction in provision by ₹ 1,51.35 lakh through re-appropriation in March 2019 was due to (i) decrease in number of beneficiaries of pensionary charges (₹ 1,00.00 lakh), cut imposed by the Finance Department on (ii) other charges (₹ 49.50 lakh) and (iii) medical reimbursement (₹ 1.85 lakh). There was saving of ₹ 1,26.92 lakh, ₹ 1,67.27 lakh and ₹ 1,31.36 lakh in 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,91.36 lakh have not been intimated (August 2019).
O	11,55.00	10,03.65	8,12.29	-1,91.36	
S	..				
R	-1,51.35				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2052-Secretariat-General Services-00-090- Secretariat-					
98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Reduction in provision by ₹ 4.99 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses.
O	5.00	0.01	..	-0.01	
S	..				
R	-4.99				

Grant No. 10- contd.

2251-Secretariat-Social Services-00 -090-Secretariat-					
98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Reduction in provision by ₹ 17.99 lakh through re-appropriation in March 2019 was due to Major Head 2251 attached by the Hon'ble court for office expenses.
O	18.00				
S	..	0.01	..	-0.01	
R	-17.99				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2070-Other Administrative Service-00 -115-Guest Houses, Government Hostels etc.-				
01-State Guest House-				Augmentation of provision by ₹ 1,68.42 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) hospitality and entertainment (₹ 90.58 lakh), (ii) professional services (₹ 54.00 lakh), (iii) supplies and materials (₹ 10.00 lakh), (iv) office expenses (₹ 2.58 lakh), (v) medical reimbursement (₹ 1.00 lakh) and (vi) payment of arrears of salaries (₹ 12.26 lakh), partly set off by saving due to less receipt of bills of water charges (₹ 2.00 lakh). Reasons for the saving of ₹ 70.42 lakh have not been intimated (August 2019).
O	6,52.31	8,36.15	7,65.73	
S	15.42			
R	1,68.42			
04-Vidhan Sabha/Civil Secretariat Canteen-				
O	6,96.60	8,00.75	7,63.22	
S	..			
R	1,04.15			

Grant No. 10- contd.

3451-Secretariat-Economic Services-00 -090-Secretariat-					
01-Secretariat Economic Services-					Augmentation of provision by ₹ 1,00.99 lakh through re-appropriation in March 2019 was due to (i) payment of arrears of salaries to the Government employees (₹ 60.00 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 40.00 lakh) and (iii) domestic travel expenses (₹ 1.00 lakh).
O	8,06.09	9,07.08	9,16.77	+9.69	
S	..				
R	1,00.99				

Charged :

(vi) In view of the saving of ₹ 30.53 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 79.40 lakh obtained in March 2019 proved excessive.

(vii) There was an overall saving of ₹ 30.53 lakh in the charged appropriation but no amount was surrendered by the department during the year.

(viii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2012-President, Vice-President/ Governor/Administrator of Union Territories-03- Governor/Administrator of Union Territories- 102- Discretionary Grants-				
01-Discretionary Grants by the Governor-				There was saving of ₹ 61.09 lakh and ₹ 1,31.42 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 21.21 lakh have not been intimated (August 2019).
O	1,50.00	1,28.79	-21.21	
S	..			
R	..			

Capital:

(ix) Excess of ₹ 7,77.30 lakh (₹ 7,77,30,207) over the voted grant requires regularisation.

(x) Instances where the expenditure was incurred without provision of funds are given below:-

Grant No. 10- conclud.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4070-Capital Outlay on Other Administrative Services-00 -003-Training-				
03-Implementation of Recommendations made by Punjab Governance Reforms Commission in respect of various Departments-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	5,00.00	+5,00.00	
R	..			
800-Other Expenditure-				
98-Computerization in the State-12-Infrastructure and Construction of Building for e-Governance Project-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	2,74.71	+2,74.71	
R	..			

Grant No. 11- Health and Family Welfare

Revenue:**Major Head:**

- 2210 - Medical and Public Health
 2211 - Family Welfare
 2235 - Social Security and Welfare

Voted-

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	31,22,94,65	31,22,94,68	27,91,92,44	-3,31,02,24	2,01,84,12
Supplementary	3				

Charged-

Original	70,27	70,27	40,35	-29,92	2,41
Supplementary	..				

Capital:**Major Head:**

- 4210 - Capital Outlay on Medical and
 Public Health

Voted-

Original	1,80,00	1,80,00	1,68,73	-11,27	40,00
Supplementary	..				

Notes and Comments:**Revenue:**

(i) Total saving in the voted grant was ₹ 3,31,02.24 lakh, however, ₹ 2,01,84.12 lakh were anticipated as saving and surrendered in March 2019.

(ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) and (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2210-Medical and Public Health-01- Urban Health Services-Allopathy -001- Direction and Administration-				

Grant No. 11- contd.

30-Postpartum Programme-					Reduction in provision by ₹ 1,77.41 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,76.11 lakh) and (ii) cut imposed by the Finance Department on office expenses (₹ 1.00 lakh). There was saving of ₹ 2,81.28 lakh, ₹ 1,98.73 lakh and ₹ 1,71.82 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 31.04 lakh have not been intimated (August 2019).
O	17,23.81	15,46.40	15,15.36	-31.04	
S	..				
R	-1,77.41				
54-Matching Grant to State Blood Transfusion Council under the Control of AIDS Society-					Reduction in provision by ₹ 1,36.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,72.00	1,36.00	1,33.00	-3.00	
S	..				
R	-1,36.00				
72-Bhagat Puran Singh Medical Insurance Scheme for Poor People-					Augmentation of provision by ₹ 25,16.00 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 25,16.00 lakh have not been intimated (August 2019).
O	76,84.00	1,02,00.00	76,84.00	-25,16.00	
S	..				
R	25,16.00				
110-Hospital and Dispensaries-					
65-National Urban Health Mission-					There was saving of ₹ 55,08.27 lakh, ₹ 5,21.06 lakh and ₹ 12,05.03 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 6,27.86 lakh have not been intimated (August 2019).
O	46,76.36	46,76.36	40,48.50	-6,27.86	
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
09-Matching Grant to State Blood Transfusion Council under the Control of AIDS Control Society-					Reduction in provision by ₹ 64.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,28.00	64.00	63.32	-0.68	
S	..				
R	-64.00				
02-Urban Health Services- Other Systems of Medicine - 101-Ayurveda-					
03-Other Hospitals and Dispensaries (Aushdhalaya)-					Reduction in provision by ₹ 1,56.85 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 1,68.00 lakh), partly set off by excess mainly due to (i) enhanced rates of daily wages
O	18,04.45	16,47.60	16,11.58	-36.02	
S	..				
R	-1,56.85				

Grant No. 11- contd.

						(₹ 5.00 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 5.00 lakh) and (iii) electricity charges (₹ 1.00 lakh). There was saving of ₹ 1,88.51 lakh, ₹ 94.97 lakh and ₹ 1,28.58 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 36.02 lakh have not been intimated (August 2019).
43-Grants-in-Aid to State Health Society AYUSH-		10,00.00	5,20.71	-4,79.29		Reduction in provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to less-release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 9,60.00 lakh) and (ii) grants-in-aid general (salary) (₹ 40.00 lakh). Last year there was saving of ₹ 1,55.84 lakh. Reasons for the saving of ₹ 4,79.29 lakh have not been intimated (August 2019).
O	20,00.00					
S	..					
R	-10,00.00					
102-Homeopathy-						
02-Urban Hospitals and Dispensaries-		12,14.62	10,85.44	-1,29.18		Augmentation of provision by ₹ 1.76 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of medical reimbursement (₹ 2.64 lakh), partly set off by saving due to less release of funds by the Finance Department for professional services (₹ 1.34 lakh). There was saving of ₹ 2,81.87 lakh, ₹ 87.58 lakh and ₹ 1,19.86 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,29.18 lakh have not been intimated (August 2019).
O	12,12.86					
S	..					
R	1.76					
40-Grants-in-Aid to State Health Society AYUSH-		1,62.90	1,56.10	-6.80		Reduction in provision by ₹ 1,14.67 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 97.27 lakh) and (ii) grants-in-aid general (salary) (₹ 17.40 lakh).
O	2,77.57					
S	..					
R	-1,14.67					
789-Special Component Plan for Scheduled Castes-						
31-Grants-in-Aid to State Health Society AYUSH-		76.80	73.46	-3.34		Reduction in provision by ₹ 45.63 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,22.43					
S	..					
R	-45.63					
03-Rural Health Services-Allopathy -102-Subsidiary Health Centres-						

Grant No. 11- contd.

01-Subsidiary Health Centres					Reduction in provision by ₹ 19,46.97 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 19,66.87 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 20.00 lakh). There was saving of ₹ 35,38.46 lakh, ₹ 5,04.45 lakh and ₹ 8,28.46 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 72.45 lakh have not been intimated (August 2019).
O	91,89.87	72,42.90	71,70.45	-72.45	
S	..				
R	-19,46.97				
04-Rural Health Services- Other Systems of Medicines- 102-Homeopathy-					
01-Rural Dispensaries-					Reduction in provision by ₹ 42.28 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 50.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 8.02 lakh). There was saving of ₹ 41.89 lakh and ₹ 56.33 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 54.19 lakh have not been intimated (August 2019).
O	4,54.91	4,12.63	3,58.44	-54.19	
S	..				
R	-42.28				
06-Public Health -101- Prevention and Control of Diseases-					
04-Other Preventive Measures-					Reduction in provision by ₹ 4.33 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 7.73 lakh) and (ii) less receipt of bills of electricity charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 5.00 lakh). There was saving of ₹ 1,88.83 lakh, ₹ 1,88.65 lakh and ₹ 1,10.05 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,94.58 lakh have not been intimated (August 2019).
O	18,39.14	18,34.81	16,40.23	-1,94.58	
S	..				
R	-4.33				
104-Drug Control-					
01-Drug Control-					Reduction in provision by ₹ 74.07 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 71.92 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 2.00 lakh). There was saving of ₹ 1,37.38 lakh, ₹ 49.24 lakh and ₹ 1,18.67 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	6,40.87	5,66.80	5,54.10	-12.70	
S	..				
R	-74.07				

Grant No. 11- contd.

				Reasons for the saving of ₹ 12.70 lakh have not been intimated (August 2019).	
107-Public Health Laboratories-					
01-Punjab Public Health Laboratories-					Reduction in provision by ₹ 43.90 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 35.30 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 8.00 lakh).
O	2,87.35	2,43.45	2,42.36	-1.09	
S	..				
R	-43.90				
2211-Family Welfare-00-001-Direction and Administration-					
01-Direction and Administration-					Reduction in provision by ₹ 3,30.16 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 3,27.37 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 1.90 lakh). Last year there was saving of ₹ 3,31.45 lakh. Reasons for the saving of ₹ 11.20 lakh have not been intimated (August 2019).
O	18,49.06	15,18.90	15,07.70	-11.20	
S	..				
R	-3,30.16				
003-Training-					
01-Training Multi Purpose Worker (F) Schools at Gurdaspur, Hoshiarpur, Sangrur, Nangal, Bathinda and Moga-					Reduction in provision by ₹ 46.27 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 44.32 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 1.95 lakh). Reasons for the saving of ₹ 15.50 lakh have not been intimated (August 2019).
O	2,26.27	1,80.00	1,64.50	-15.50	
S	..				
R	-46.27				
101-Rural Family Welfare Services-					
01-Rural Family Welfare Services-					Reduction in provision by ₹ 33,27.64 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 33,24.40 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 2.50 lakh). There was saving of ₹ 3,42.23 lakh, ₹ 3,53.62 lakh and ₹ 29,81.42 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,88.80 lakh have not been intimated (August 2019).
O	1,60,22.64	1,26,95.00	1,24,06.20	-2,88.80	
S	..				
R	-33,27.64				
102-Urban Family Welfare Services-					

Grant No. 11- contd.

02-Revamping of Organisation of Services-					Reduction in provision by ₹ 2,32.51 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant.
O	10,82.51				
S	..	8,50.00	8,28.80	-21.20	Last year there was saving of ₹ 1,45.18 lakh.
R	-2,32.51				Reasons for the saving of ₹ 21.20 lakh have not been intimated (August 2019).
200-Other Services and Supplies-					
01-Other Services and Supplies-					Reduction in provision by ₹ 1,11.95 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 1,11.55 lakh).
O	6,86.95				
S	..	5,75.00	5,51.39	-23.61	There was saving of ₹ 1,81.86 lakh, ₹ 64.57 lakh and ₹ 60.29 lakh during 2015-16, 2016-17 and 2017-18 respectively.
R	-1,11.95				Reasons for the saving of ₹ 23.61 lakh have not been intimated (August 2019).
789-Special Component Plan for Scheduled Castes-					
01-Direction and Administration-					Reduction in provision by ₹ 2,05.26 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 2,05.04 lakh).
O	7,05.26				
S	..	5,00.00	4,79.53	-20.47	There was saving of ₹ 80.02 lakh and ₹ 2,84.71 lakh during 2016-17 and 2017-18 respectively.
R	-2,05.26				Reasons for the saving of ₹ 20.47 lakh have not been intimated (August 2019).
06-Rural Family Welfare Services-					
O	60,89.71				Reduction in provision by ₹ 18,84.71 lakh through re-appropriation in March 2019 was mainly due to posts remaining vacant (₹ 18,83.77 lakh).
S	..	42,05.00	40,93.80	-1,11.20	There was saving of ₹ 63.29 lakh and ₹ 21,76.64 lakh during 2016-17 and 2017-18 respectively.
R	-18,84.71				Reasons for the saving of ₹ 1,11.20 lakh have not been intimated (August 2019).
08-Revamping of Organisational Services of Delivery system-					
O	5,09.41				Reduction in provision by ₹ 1,59.41 lakh through re-appropriation in March 2019 was due to posts remaining vacant.
S	..	3,50.00	3,28.47	-21.53	Last year there was saving of ₹ 3,31.87 lakh.
R	-1,59.41				Reasons for the saving of ₹ 21.53 lakh have not been intimated (August 2019).

Grant No. 11- contd.

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2210-Medical and Public Health-01-Urban Health Services-Allopathy -190-Assistance to Public Sector and Other Undertakings-				
01-Assistance to Punjab Health System Corporation-01-National Health Protection Scheme-				Reduction in provision by ₹ 6,79.32 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	6,80.00			
S	..	0.68	..	
R	-6,79.32		-0.68	
01-Assistance to Punjab Health System Corporation-03-Health Wellness Scheme-				Reduction in provision by ₹ 15,29.32 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	15,30.00			
S	..	0.68	..	
R	-15,29.32		-0.68	
01-Assistance to Punjab Health System Corporation-05-Setting up of Trauma Care Centre on National Highways in Punjab State-				Reduction in provision by ₹ 15,92.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 7,12.00 lakh), (ii) grants-in-aid for creation of capital assets (₹ 5,80.00 lakh) and (iii) non-release of funds by the Finance Department under grants-in-aid general (salary) (₹ 3,00.00 lakh). Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	20,00.00			
S	..	4,08.00	..	
R	-15,92.00		-4,08.00	
789-Special Component Plan for Scheduled Castes-				
24-Assistance to Punjab Health System Corporation-01-National Health Protection Scheme-				Reduction in provision by ₹ 3,19.68 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	3,20.00			
S	..	0.32	..	
R	-3,19.68		-0.32	

Grant No. 11- contd.

24-Assistance to Punjab Health System Corporation-03-Health Wellness Scheme-					Reduction in provision by ₹ 7,19.68 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	7,20.00	0.32	..	-0.32	
S	..				
R	-7,19.68				
02-Urban Health Services-Other Systems of Medicine -102-Homeopathy-					
08-Strengthening of Existing Government Homeopathic Dispensaries (Prime Minister Gramin Yojana)-					Reduction in provision by ₹ 10.20 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for supplies and materials (₹ 11.34 lakh), partly set off by excess due to clearance of pending bills of contingent articles (₹ 1.14 lakh). Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	17.00	6.80	..	-6.80	
S	..				
R	-10.20				
789-Special Component Plan for Scheduled Castes-					
01-Strengthening of Existing Government Homeopathic Dispensaries-					Reduction in provision by ₹ 4.80 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for supplies and materials (₹ 5.33 lakh).
O	8.00	3.20	..	-3.20	
S	..				
R	-4.80				
06-Public Health -104-Drug Control-					
09-Setting up of Food and Drug Authority-					Reduction in provision by ₹ 4,99.00 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	5,00.00	1.00	..	-1.00	
S	..				
R	-4,99.00				
789-Special Component Plan for Scheduled Castes-					
15-National Programme for Control of Blindness-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,20.00	3,19.68	..	-3,19.68	
S	..				
R	-0.32				
80-General-789-Special Component Plan for Scheduled Castes-					

Grant No. 11- contd.

01-Creation of Cancer and Drug De-Addiction Treatment Infrastructure-					Reduction in provision by ₹ 3,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	8,00.00	5,00.00	..	-5,00.00	
S	..				
R	-3,00.00				
800-Other Expenditure-					
06-Punjab State Cancer and Drug Addiction Treatment Infrastructure-					Reduction in provision by ₹ 7,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	17,00.00	10,00.00	..	-10,00.00	
S	..				
R	-7,00.00				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2210-Medical and Public Health-01-Urban Health Services -Allopathy -190-Assistance to Public Sector and Other Undertakings-				
01-Assistance to Punjab Health System Corporation-04-Sarbat Sehat Bima Yojana-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for other charges.
O	34,00.00	..	..
S	..			
R	-34,00.00			
789-Special Component Plan for Scheduled Castes-				
24-Assistance to Punjab Health System Corporation-04-Sarbat Sehat Bima Yojana-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for other charges.
O	16,00.00	..	..
S	..			
R	-16,00.00			

Grant No. 11- contd.

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes- 200-Other Programmes-				
03-Reimbursement of Medical Charges to Punjab Government Pensioners-				Augmentation of provision by ₹ 32,17.77 lakh through re-appropriation in March 2019 was due to clearance of pending bills of medical reimbursement. There was saving of ₹ 40,30.44 lakh, ₹ 50,59.47 lakh and ₹ 10,12.01 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 20,53,41 lakh have not been intimated (August 2019).
O	88,72.29			
S	..	1,00,36.65	-20,53.41	
R	32,17.77			
	1,20,90.06			

(vi) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2210-Medical and Public Health-06-Public Health - 101-Prevention and Control of Diseases-				
26-National Rural Health Mission- 01-National TB Control Programme-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	1,48.82	+1,48.82	
R	..			
2211-Family Welfare-00 - 109-Reproductive and Child Health Programme-				
01-National Component- 01-Routine Immunization Programme under NRHM-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	15,25.49	+15,25.49	
R	..			

Grant No. 11- contd.

01-National Component- 02-Pulse Polio Programme under NRHM-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	3,41.22	+3,41.22
R	..			
789-Special Component Plan for Scheduled Castes-				
09-National Rural Health Mission- 01-Routine Immunization Programme under NRHM-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	3,58.15	+3,58.15
R	..			
09-National Rural Health Mission- 02-Pulse Polio Programme under NRHM-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	3,75.81	+3,75.81
R	..			

Charged:

(vii) Total saving in the charged appropriation was ₹ 29.92 lakh, however, ₹ 2.41 lakh were anticipated as saving and surrendered in March 2019.

(viii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2210-Medical and Public Health-01-Urban Health Services-Allopathy -001- Direction and Administration-					
01-Direction-				Reasons for the saving of ₹ 21.64 lakh have not been intimated (August 2019).	
O	60.00				
S	..	60.00	38.36		-21.64
R	..				

Capital:

(ix) Total saving in the voted grant was ₹ 11.27 lakh, however, ₹ 40.00 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 11- contd.

(x) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xii) below] was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4210-Capital Outlay on Medical and Public Health-01-Urban Health Services - 110-Hospitals and Dispensaries-				
24-Medical Relief to Other Hospitals and Dispensaries-				Reduction in provision by ₹ 35.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for machinery and equipments. There was saving of ₹ 64.94 lakh, ₹ 39.17 lakh and ₹ 1,27.84 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 36.90 lakh have not been intimated (August 2019).
O	1,50.00			
S	..	78.10	-36.90	
R	-35.00			

(xi) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4210-Capital Outlay on Medical and Public Health-01-Urban Health Services - 102-Employees State Insurance Scheme-				
01-Employees State Insurance Scheme-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	5.00			
S	..	5.00	-5.00	
R	..			
02-Welfare of Insured Persons-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	5.00			
S	..	5.00	-5.00	
R	..			

Grant No. 11- conold.

(xii) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -789-Special Component Plan for Scheduled Castes-				
28-Tertiary Cancer Care Centre-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	76.80	+76.80	
R	..			

Grant No. 12- Home Affairs

Revenue:**Major Head:**

- 2014- Administration of Justice
 2053- District Administration
 2055- Police
 2070- Other Administrative Services
 2075- Miscellaneous General Services
 2250- Other Social Services

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	62,85,10,02	63,13,78,38	61,20,68,50	-1,93,09,88
Supplementary	28,68,36				40,99,13

Charged-

Original	1,09,98	2,15,56	2,08,16	-7,40	..
Supplementary	1,05,58				

Capital:**Major Head:**

- 4055- Capital Outlay on Police
 4070- Capital Outlay on Other
 Administrative Services

Voted-

Original	1,54,14,01	1,57,27,61	88,28,14	-68,99,47	17,67,24
Supplementary	3,13,60				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 1,93,09.88 lakh in the voted grant, the supplementary grant of ₹ 28,68.36 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,93,09.88 lakh, however, ₹ 40,99.13 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 12- contd.

(iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2055-Police-00 -114- Wireless and Computers-				
98-Computerization in the State- 02-Purchase of Software (System Software and Data Base Software)-				Augmentation of provision by ₹ 2,50.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of professional services.
O	7,00.00			Reasons for the saving of ₹ 8,94.03 lakh have not been intimated (August 2019).
S	..	55.97	-8,94.03	
R	2,50.00			
190-Assistance to Public Sector and Other Undertakings-				
01-Police Housing Corporation- 01-Repayment of Loan taken from HUDCO-				Augmentation of provision by ₹ 79.99 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	1,75.00			Reasons for the saving of ₹ 1,75.00 lakh have not been intimated (August 2019).
S	0.01	80.00	-1,75.00	
R	79.99			
2070-Other Administrative Services-00 -107-Home Guards-				
01-Home Guards Urban and Rural Wing-				Reduction in provision by ₹ 78,61.12 lakh through re-appropriation in March 2019 was mainly due to (i) non-revision of rates of daily wages (₹ 77,62.00 lakh), (ii) posts remaining vacant (₹ 1,10.00 lakh) and (iii) cut imposed by the Finance Department on arms and ammunition (₹ 3.90 lakh), partly set off by excess due to clearance of pending bills of (i) petrol, oil and lubricants (₹ 9.50 lakh), (ii) professional services (₹ 3.99 lakh) and (iii) electricity charges (₹ 2.00 lakh).
O	4,82,68.18			There was saving of ₹ 11,80.57 lakh, ₹ 28,01.65 lakh and ₹ 4,37.95 lakh during 2015-16, 2016-17 and 2017-18 respectively.
S	0.01	3,99,16.71	-4,90.36	
R	-78,61.12			
				Reasons for the saving of ₹ 4,90.36 lakh have not been intimated (August 2019).

Grant No. 12- contd.

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2053-District Administration-00 -093-District Establishments-				
06-District Establishments Special Land Acquisition Collector Pathankot-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	23.00			
S	..	23.00	.. -23.00	
R	..			

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2055-Police-00 -003-Education and Training-				
04-Training to Unemployed Youth at Police Recruitment Training Centre Jahan Khelan for Services in Security Sector-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for office expenses.
O	37.50			
S	..	..	..
R	-37.50			
789-Special Component Plan for Scheduled Castes-				
01-Training to Unemployed Youth at Police Recruit Training Centre Jahan Khela for Service in Security Sector-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	12.50			
S	..	..	..
R	-12.50			
2070-Other Administrative Services-00 -106-Civil Defence-				
03-Revamping of Civil Defence for Specific Shared Components (50:50) Scheme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	50.00			
S	..	..	..
R	-50.00			

Grant No. 12- contd.

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2014-Administration of Justice-00 -114-Legal Advisors and Counsels-				
03-Directorate of Prosecution-				Augmentation of provision by ₹ 5,02.44 lakh through re-appropriation in March 2019 was mainly due to (i) clearance of pending bills of conferences, seminars, workshops, tours etc, (₹ 4,49.99 lakh), (ii) enhanced rates of rent, rates and taxes (₹ 48.14 lakh) and (iii) payment of arrears of salaries to the Government employees (₹ 4.00 lakh). Reasons for the saving of ₹ 4,15.22 lakh have not been intimated (August 2019).
O	3,30.55	4,17.78	-4,15.22	
S	0.01			
R	5,02.44			
	8,33.00			
2055-Police-00 -101-Criminal Investigation and Vigilance-				
01-Criminal Investigation Department-				Augmentation of provision by ₹ 5,23.73 lakh through re-appropriation in March 2019 was due to (i) payment of arrears of salaries to the Government employees (₹ 4,80.28 lakh), clearance of pending bills of (ii) petrol, oil and lubricants (₹ 1,50.00 lakh), (iii) medical reimbursement (₹ 1,00.00 lakh), (iv) repair and maintenance of staff cars (₹ 99.99 lakh), (v) electricity charges (₹ 70.00 lakh), (vi) clothing and tentage (₹ 10.00 lakh) and (vii) foreign travel expenses (₹ 3.00 lakh), partly set off by saving mainly due to (i) less receipt of bills of professional services (₹ 2,50.00 lakh), (ii) cut imposed by the Finance Department on secret service expenditure (₹ 1,32.00 lakh) and (iii) non-revision of rates of rent, rates and taxes (₹ 6.50 lakh). There was saving of ₹ 2,37.44 lakh, ₹ 24,84.82 lakh and ₹ 17,84.03 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 46.07 lakh have not been intimated (August 2019).
O	3,25,33.52	3,30,57.26	-46.07	
S	0.01			
R	5,23.73			
	3,30,57.26			

Grant No. 12- contd.

03-Chief Minister's Security-					Augmentation of provision by ₹ 3,32.59 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) purchase of staff cars (₹ 2,49.99 lakh), (ii) repair and maintenance of staff cars (₹ 65.00 lakh), (iii) petrol, oil and lubricants (₹ 29.00 lakh), (iv) professional services (₹ 15.49 lakh), (v) domestic travel expenses (₹ 11.50 lakh) and (vi) medical reimbursement (₹ 3.00 lakh), partly set off by saving mainly due to (i) non-release of funds by the Finance Department for purchase of transport vehicles (₹ 35.00 lakh) and (ii) posts remaining vacant (₹ 6.09 lakh). Reasons for the saving of ₹ 76.94 lakh have not been intimated (August 2019).
O	3,55.11	6,87.71	6,10.77	-76.94	
S	0.01				
R	3,32.59				
113-Welfare of Police Personnel-					
02-Contribution Towards Police Amenities Fund-					Augmentation of provision by ₹ 4,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for contributions. There was saving of ₹ 10,00.00 lakh and ₹ 8,48.23 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 73.47 lakh have not been intimated (August 2019).
O	5,00.00	9,00.00	8,26.53	-73.47	
S	..				
R	4,00.00				
114-Wireless and Computers-					
98-Computerization in the State-					Augmentation of provision by ₹ 5,25.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. Reasons for the saving of ₹ 1,18.86 lakh have not been intimated (August 2019).
01-Purchase of Computer related Hardware-		12,25.00	11,06.14	-1,18.86	
O	7,00.00				
S	..				
R	5,25.00				
116-Forensic Science-					Augmentation of provision by ₹ 1,89.61 lakh through re-appropriation in March 2019 was due to (i) payment of arrears of salaries to the Government employees (₹ 1,44.92 lakh), clearance of pending bills of (ii) supplies and materials (₹ 20.00 lakh), (iii) electricity charges (₹ 20.00 lakh), (iv) contingent articles (₹ 10.00 lakh), (v) petrol, oil and lubricants (₹ 4.12 lakh), (vi) medical reimbursement (₹ 1.57 lakh) and (vii) repair and maintenance of staff cars (₹ 1.21 lakh), partly set off by saving mainly due to less receipt of bills of minor works (₹ 12.00 lakh).
01-Forensic Science-		6,84.14	6,14.06	-70.08	
O	4,94.53				
S	..				
R	1,89.61				

Grant No. 12- contd.

					Reasons for the saving of ₹ 70.08 lakh have not been intimated (August 2019).
03-Chemical Laboratory-		3,89.14	3,58.40	-30.74	Augmentation of provision by ₹ 69.26 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of (i) contingent articles (₹ 80.38 lakh), (ii) supplies and materials (₹ 3.50 lakh) and (iii) electricity charges (₹ 1.00 lakh), partly set off by saving due to (i) posts remaining vacant (₹ 14.74 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 1.00 lakh). Reasons for the saving of ₹ 30.74 lakh have not been intimated (August 2019).
O	3,19.88				
S	..				
R	69.26				
800-Other Expenditure-					
05-Enquiry Commission- 02-Justice Mehtab Singh Gill Commission-		94.00	91.95	-2.05	Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 93.98 lakh through re-appropriation in March 2019 mainly due to post budget decision of the Government to provide more funds under grants-in-aid general (salary) (₹ 92.99 lakh).
O	..				
S	0.02				
R	93.98				

Capital:

- (vii) In view of the saving of ₹ 68,99.47 lakh in the voted grant, the supplementary grant of ₹ 3,13.60 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (viii) Total saving in the voted grant was ₹ 68,99.47 lakh, however, ₹ 17,67.24 lakh were anticipated as saving and surrendered in March 2019.
- (ix) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4055-Capital Outlay on Police-00-207-State Police-					
01-Criminal Investigation Department-		2,12.01	1,34.62	-77.39	Reduction in provision by ₹ 8,88.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 7,00.00 lakh) and (ii) purchase of transport vehicles (₹ 1,88.00 lakh). Reasons for the saving of ₹ 77.39 lakh have not been intimated (August 2019).
O	11,00.01				
S	..				
R	-8,88.00				

Grant No. 12- contd.

03-District Police (Proper)-					Reduction in provision by ₹ 2,14.20 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for motor vehicles (₹ 13,00.00 lakh), partly set off by excess due to clearance of pending bills of purchase of transport vehicles (₹ 10,85.80 lakh). Last year there was saving of ₹ 1,62.89 lakh. Reasons for the saving of ₹ 6,75.16 lakh have not been intimated (August 2019).
O	23,00.00	20,85.81	14,10.65	-6,75.16	
S	0.01				
R	-2,14.20				
05-Chief Minister Security-					Reduction in provision by ₹ 4,78.49 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for motor vehicles (₹ 5,00.00 lakh), partly set off by excess due to clearance of pending bills of machinery and equipments (₹ 21.51 lakh).
O	5,01.00	22.51	21.51	-1.00	
S	..				
R	-4,78.49				
07-Police Computer and Wireless Staff-					Reasons for the saving of ₹ 1,24.16 lakh have not been intimated (August 2019).
O	4,00.00	4,00.00	2,75.84	-1,24.16	
S	..				
R	..				
08-Modernisation of Police Forces-					Reduction in provision by ₹ 39,51.35 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) motor vehicles (₹ 43,60.52 lakh), (ii) arms and ammunition (₹ 2,54.42 lakh), non-release of funds by the Finance Department for (iii) other charges (₹ 87.40 lakh) and (iv) major works (₹ 41.73 lakh), partly set off by excess due to clearance of pending bills of (i) purchase of transport vehicles (₹ 4,01.30 lakh) and (ii) machinery and equipments (₹ 3,91.42 lakh). Reasons for the excess of ₹ 2,23.77 lakh have not been intimated (August 2019).
O	57,66.29	18,14.96	20,38.73	+2,23.77	
S	0.02				
R	-39,51.35				
18-Better Policing- 01-National Emergency Response System-					Augmentation of provision by ₹ 6,28.46 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) machinery and equipments (₹ 5,28.47 lakh) and (ii) purchase of transport vehicles (₹ 99.99 lakh). Last year there was saving of ₹ 6,28.48 lakh. Reasons for the saving of ₹ 9,00.00 lakh have not been intimated (August 2019).
O	8,00.00	14,28.48	5,28.48	-9,00.00	
S	0.02				
R	6,28.46				

Grant No. 12- contd.

18-Better Policing- 03-Setting up of Police Control Room to Dial No.112-				Augmentation of provision by ₹ 9,99.98 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) machinery and equipments (₹ 6,99.99 lakh) and (ii) purchase of transport vehicles (₹ 2,99.99 lakh).
O	10,00.00	20,00.00	61.73	-19,38.27
S	0.02			
R	9,99.98			
				Reasons for the saving of ₹ 19,38.27 lakh have not been intimated (August 2019).

(x) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4055-Capital Outlay on Police-00 -207-State Police-				
09-Direction and Administration-				Augmentation of provision by ₹ 29.99 lakh through re-appropriation in March 2019 was due to clearance of pending bills of machinery and equipments.
O	0.01	30.00	..	-30.00
S	..			
R	29.99			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
16-Special Task Force-				Augmentation of provision by ₹ 20.13 lakh through re-appropriation in March 2019 was due to clearance of pending bills of purchase of transport vehicles (₹ 19.99 lakh).
O	0.16	20.31	..	-20.31
S	0.02			
R	20.13			
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
18-Better Policing- 02-Women Safety-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,00.00	2,00.00	..	-2,00.00
S	..			
R	..			
18-Better Policing- 04-Setting up of Cyber Forensic Lab cum Training Centre for Project Cyber Crime Prevention against Women and Children-				Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 2,54.50 lakh through re-appropriation in March 2019 due to clearance of pending bills of (i) machinery and equipments (₹ 2,29.51 lakh) and (ii) purchase of transport vehicles (₹ 24.99 lakh).
O	..	2,54.52	..	-2,54.52
S	0.02			
R	2,54.50			
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).

Grant No. 12- conclud.

4070-Capital Outlay on Other Administrative Services-00 -003-Training-					
04-Construction of Civil Defence and Home Guards Specialized Training Institute at Sundra, Tehsil Derabassi (Mohali)-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,34.50	1,34.50	..	-1,34.50	
S	..				
R	..				

(xi) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4055-Capital Outlay on Police-00 -800-Other Expenditure-				
02-Central Jails-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	4,63.00	..	..
S	..			
R	-4,63.00			

(xii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4055-Capital Outlay on Police-00 -207-State Police-					
10-Forensic Science-		10,10.00	55.32	-9,54.68	Augmentation of provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of machinery and equipments. Reasons for the saving of ₹ 9,54.68 lakh have not been intimated (August 2019).
O	10.00				
S	..				
R	10,00.00				
208-Special Police-					
01-Special Police-		21,18.01	20,82.97	-35.04	Augmentation of provision by ₹ 12,69.52 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) arms and ammunition (₹ 12,69.53 lakh) and (ii) purchase of transport vehicles (₹ 34.99 lakh), partly set off by saving due to non-release of funds by the Finance Department for motor vehicles (₹ 35.00 lakh). Last year there was saving of ₹ 1,71.87 lakh. Reasons for the saving of ₹ 35.04 lakh have not been intimated (August 2019).
O	5,35.01				
S	3,13.48				
R	12,69.52				

Grant No. 13- Industries

Revenue:**Major Head:**

- 2057 - Supplies and Disposals**
2230 - Labour, Employment and Skill Development
2851 - Village and Small Industries
2852 - Industries
2853 - Non-ferrous Mining and Metallurgical Industries

Voted -

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	16,52,49,59	16,52,49,61	7,06,83,50	-9,45,66,11	1,01,19,78
Supplementary	2				

Charged-

Original	6,00,00	6,00,00	20,43	-5,79,57	5,00,00
Supplementary	..				

Capital:**Major Head :**

- 4851 - Capital Outlay on Village and Small Industries**

Voted -

Original	17,13,55	17,13,55	..	-17,13,55	13,07,35
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 9,45,66.11 lakh, however, ₹ 1,01,19.78 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 13- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2852-Industries-80-General-800-Other Expenditure-				
01-Incentives under Various Industrial Policies- 01-Power Subsidy to Industry-				Reduction in provision by ₹ 5.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on subsidies.
O	14,41,00.00			Reasons for the saving of ₹ 10,80,95.00 lakh have not been intimated (August 2019).
S	..			
R	-5.00			
	14,40,95.00	3,60,00.00	-10,80,95.00	

2853-Non-ferrous Mining and Metallurgical Industries-02-Regulation and Development of Mines-102-Mineral Exploration-				
01-Development of Mines and Minerals in the Punjab-				Reduction in provision by ₹ 83.50 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 70.00 lakh), less receipt of bills of (ii) professional services (₹ 10.00 lakh), (iii) advertising and publicity (₹ 2.00 lakh) and (iv) cut imposed by the Finance Department on repair and maintenance of staff cars (₹ 1.50 lakh).
O	2,89.15			There was saving of ₹ 1,71.19 lakh, ₹ 1,94.61 lakh and ₹ 62.60 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 44.03 lakh have not been intimated (August 2019).
S	..			
R	-83.50			
	2,05.65	1,61.62	-44.03	

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2851-Village and Small Industries-00-102-Small Scale Industries-				

Grant No. 13- contd.

43-State Scheme for Make in India Zero Defect and Zero Effect of MSME-				Reduction in provision by ₹ 97.24 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,36.00	38.76	..	-38.76
S	..			
R	-97.24			
				Last year the entire provision remained unutilized.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
103-Handloom Industries-				
06-Integrated Handloom Development Scheme Group Approach Project for Development of Handloom-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 15.34 lakh in March 2019 due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	15.35	..	-15.35
S	0.01			
R	15.34			
				Last year the entire provision remained unutilized.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
111-Employment Scheme for Unemployed Educated Youths-				
01-Financial Assistance to Punjab Information and Communication Technology Corporation for Start-ups-				Reduction in provision by ₹ 13,46.40 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	13,60.00	13.60	..	-13.60
S	..			
R	-13,46.40			
				Last year the entire provision remained unutilized.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
190-Assistance to Public Sector and Other Undertakings-				
04-Assistance to Investment Bureau- 01-Stamp Duty Refund under New Investment Policy 2017 Investment Promotion Campaign-				Reduction in provision by ₹ 4,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	5,00.00	1,00.00	..	-1,00.00
S	..			
R	-4,00.00			
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).

Grant No. 13- contd.

789-Special Component Plan for Scheduled Castes-					
11-Financial Assistance to Punjab Information and Communication Technology Corporation for Start-ups-					Reduction in provision by ₹ 6,33.60 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 4,36.00 lakh) and (ii) grants-in-aid general (non-salary) (₹ 1,97.60 lakh).
O	6,40.00	6.40	..	-6.40	Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-6,33.60				
12-State Scheme for Make in India Zero Defect and Zero Effect of MSME-					Reduction in provision by ₹ 45.76 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	64.00	18.24	..	-18.24	Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-45.76				
13-State Scheme for Awareness and Entrepreneurship Development to promote SC/STs under Stand up India Project-					Reduction in provision by ₹ 30.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department on other charges. Last year the entire provision remained unutilized.
O	55.00	25.00	..	-25.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-30.00				
800-Other Expenditure-					
03-Payment of Enhanced Cost of Land of Diesel Component Works and Residential Colony at Patiala (Court Case)-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	31.00	31.01	..	-31.01	
S	0.01				
R	..				

Grant No. 13- contd.

2852-Industries-80 - General -102-Industrial Productivity-					
01-Modernisation of Small Scale Industries (Pending Liabilities of Subsidies/ Incentives)-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	45.00	45.00	..	-45.00	
S	..				
R	..				
800-Other Expenditure-					
01-Incentives under Various Industrial Policies- 02-Incentives to Industrial Units as per FIIP 2013 and Industrial and Business Development Policy 2017-					Reduction in provision by ₹ 40,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for subsidies. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	50,00.00	10,00.00	..	-10,00.00	
S	..				
R	-40,00.00				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2851-Village and Small Industries-00- 190- Assistance to Public Sector and Other Undertakings-				
02-Women Entrepreneurship-Innovation, Start-ups, Hand Holdings (Punjab INFOTECH)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	68.00	..	..
S	..			
R	-68.00			
03-Assistance to P.S.I.E.C- 01-Assistance for Promotion of Micro & Small Enterprises Cluster Development Programme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	34.00	..	..
S	..			
R	-34.00			

Grant No. 13- contd.

03-Assistance to P.S.I.E.C-02-Upgradation of Infrastructure of Industrial Focal Point, Khanna-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	5,00.00			
S	..	..	..
R	-5,00.00			
03-Assistance to P.S.I.E.C-03-Upgradation of Infrastructure of Industrial Focal Point, Phase-VIII, Ludhiana-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	3,00.00			
S	..	..	..
R	-3,00.00			
03-Assistance to P.S.I.E.C-04-Upgradation of Infrastructure of Industrial Focal Point, Patiala-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	2,00.00			
S	..	..	..
R	-2,00.00			
789-Special Component Plan for Scheduled Castes-				
15-Assistance to P.S.I.E.C-01-Assistance for Promotion of Micro & Small Enterprises Cluster Development Programme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	16.00			
S	..	..	..
R	-16.00			
16-Women Entrepreneurship -Innovation, Start-ups, Hand Holdings (Punjab INFOTECH)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	32.00			
S	..	..	..
R	-32.00			

Grant No. 13- contd.

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2852-Village and Small Industries-80- General- 800- Other Expenditure-				
01-Incentives under Various Industrial Policies-				Reduction in provision by ₹ 19,56.40 lakh through re-appropriation in March 2019 was due to less number of claimants. Reasons for the excess of ₹ 2,51,43.42 lakh have not been intimated (August 2019).
O	25,00.00			
S	..			
R	-19,56.40			
	5,43.60	2,56,87.02	+2,51,43.42	

Charged:

(vi) Total saving in the charged appropriation was ₹ 5,79.57 lakh, however, ₹ 5,00.00 lakh were anticipated as saving and surrendered in March 2019.

(vii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2852-Industries-80 - General -800-Other Expenditure-				
01-Incentives under Various Industrial Policies-				Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for other charges. There was saving of ₹ 46.43 lakh, ₹ 28.01 lakh and ₹ 5,96.47 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 79.57 lakh have not been intimated (August 2019).
O	6,00.00			
S	..			
R	-5,00.00			
	1,00.00	20.43	-79.57	

Capital:

(viii) Total saving in the voted grant was ₹ 17,13.55 lakh, however, ₹ 13,07.35 lakh were anticipated as saving and surrendered in March 2019.

(ix) Instances where the entire provision remained unutilized are given below:-

Grant No. 13- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4851-Capital Outlay on Village and Small Industries-00-101-Industrial Estates-				
03-Amritsar-Kolkata Industrial Corridor Project-01-Setting up of Integrated Manufacturing Cluster at Rajpura-				Reduction in provision by ₹ 4,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	5,00.00			
S	..	1,00.00	..	-1,00.00
R	-4,00.00			
03-Amritsar-Kolkata Industrial Corridor Project-03-Setting up of Logistic Hub at Attari-Amritsar Border-				Reduction in provision by ₹ 67.32 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	68.00			
S	..	0.68	..	-0.68
R	-67.32			
200-Other Village Industries-				
01-Village Industries-				Reduction in provision by ₹ 5.35 lakh through re-appropriation in March 2019 was mainly due to non release of funds by the Finance Department for motor vehicles (₹ 5.00 lakh). Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	10.55			
S	..	5.20	..	-5.20
R	-5.35			
789-Special Component Plan for Scheduled Castes-				
04-Amritsar-Kolkata Industrial Corridor Project-03-Setting up of Logistic Hub at Attari-Amritsar Border-				Reduction in provision by ₹ 31.68 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	32.00			
S	..	0.32	..	-0.32
R	-31.68			

Grant No. 13- conclud.

05-Exhibition cum Convention centre at Ludhiana-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	32.00			
S	..	32.00	..	-32.00
R	..			
800-Other Expenditure-				
38-Industrial Infrastructure- Creation of New and Improvement of Existing Focal Points/Areas/Estates-				Reduction in provision by ₹ 8,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	10,00.00			
S	..	2,00.00	..	-2,00.00
R	-8,00.00			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
41-Exhibition cum Convention centre at Ludhiana-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	68.00			
S	..	68.00	..	-68.00
R	..			

Grant No. 14- Information and Public Relations

Revenue:**Major Head:**

2220 - Information and Publicity

2235 - Social Security and Welfare

Voted-

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	43,02,84	63,54,62	45,50,56	-18,04,06	10,00
Supplementary	20,51,78				

Capital:**Major Head:**

4220 - Capital Outlay on Information and Publicity

Voted-

Original	10	10	..	-10	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 18,04.06 lakh in the voted grant, the supplementary grant of ₹ 20,51.78 lakh obtained in March 2019 proved excessive.
- (ii) Total saving in the voted grant was ₹ 18,04.06 lakh, however, ₹ 10.00 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2220-Information and Publicity-01 -Films- 105- Production of films-				

Grant No. 14- conclud.

Grant No. 14- conclud.					
01-Purchase / Production of Films and Display Advertisement-					Last year there was saving of ₹ 1,81.78 lakh. Reasons for the saving of ₹ 11,60.85 lakh have not been intimated (August 2019).
O	8,16.00	21,76.00	10,15.15	-11,60.85	
S	13,60.00				
R	..				
60-Others- 001-Direction and Administration-					
01-Direction-					Reduction in provision by ₹ 58.52 lakh through re-appropriation in March 2019 was mainly due to (i) less holding of conferences, seminars, workshops, tours etc. (₹ 40.00 lakh), (ii) vacant posts (₹ 10.00 lakh), cut imposed by the Finance Department on (iii) hiring of vehicles for office use (₹ 7.00 lakh), (iv) petrol, oil and lubricants (₹ 5.00 lakh), (v) repair and maintenance of staff cars (₹ 3.00 lakh), less receipt of bills of (vi) telephone charges (₹ 4.50 lakh), (vii) medical reimbursement (₹ 2.38 lakh), (viii) professional services (₹ 1.99 lakh), (ix) advertising and publicity (₹ 1.00 lakh) and (x) domestic travel expenses (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of rent, rates and taxes (₹ 18.16 lakh). There was saving of ₹ 3,21.51 lakh and ₹ 1,58.19 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 61.37 lakh have not been intimated (August 2019).
O	24,77.99	24,19.47	23,58.10	-61.37	
S	..				
R	-58.52				
106-Field Publicity-					
01-Field Publicity-					Augmentation of provision by ₹ 48.22 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. There was saving of ₹ 1.88 lakh and ₹ 75.36 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,63.57 lakh have not been intimated (August 2019).
O	6,00.00	7,00.00	3,36.43	-3,63.57	
S	51.78				
R	48.22				
789-Special Component Plan for Scheduled Castes-					
04-Purchase and Production of Films and Display Advertisement-					Last year there was saving of ₹ 1,54.52 lakh. Reasons for the saving of ₹ 2,06.40 lakh have not been intimated (August 2019).
O	3,84.00	10,24.00	8,17.60	-2,06.40	
S	6,40.00				
R	..				

Grant No. 15- Water Resources

Revenue:**Major Head:**

- 2245 - Relief on Account of Natural Calamities
- 2700 - Major Irrigation
- 2701 - Medium Irrigation
- 2702 - Minor Irrigation
- 2711 - Flood Control and Drainage

Voted -

	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	12,69,21,49	12,77,43,43	11,69,78,59	-1,07,64,84
Supplementary	8,21,94				69,80,00

Capital:**Major Head:**

- 4700 - Capital Outlay on Major Irrigation
- 4701 - Capital Outlay on Medium Irrigation
- 4702 - Capital Outlay on Minor Irrigation
- 4705 - Capital Outlay on Command Area Development
- 4711 - Capital Outlay on Flood Control Projects

Voted -

Original	8,38,45,95	8,38,46,05	2,61,36,97	-5,77,09,08	2,33,84,58
Supplementary	10				

Grant No. 15- contd.

Notes and Comments:

Revenue:

- (i) In view of the saving of ₹ 1,07,64.84 lakh in the voted grant, the supplementary grant of ₹ 8,21.94 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,07,64.84 lakh, however, ₹ 69,80.00 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (iv) and (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2701-Medium Irrigation-80-General-001-Direction and Administration-				
01-Direction-				Reduction in provision by ₹ 10,50.25 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant and non-release of dearness allowance arrears (₹ 11,00.00 lakh), less receipt of bills of (ii) petrol, oil and lubricants (₹ 3.00 lakh), (iii) contingent articles (₹ 3.00 lakh), (iv) telephone charges (₹ 1.25 lakh) and (v) domestic travel expenses (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) medical reimbursement (₹ 30.00 lakh), (ii) electricity charges (₹ 20.00 lakh) and (iii) rent, rates and taxes (₹ 7.21 lakh). There was saving of ₹ 65,62.11 lakh, ₹ 2,48.21 lakh and ₹ 5,23.74 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,31.57 lakh have not been intimated (August 2019).
O	1,03,11.42	92,61.17	-2,31.57	
S	..			
R	-10,50.25			
800-Other Expenditure-				
08-Works Expenditure-				There was saving of ₹ 8,36.01 lakh, ₹ 7,50.92 lakh and ₹ 2,82.88 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,12.83 lakh have not been intimated (August 2019).
O	14,00.00	14,00.00	-3,12.83	
S	..			
R	..			

Grant No. 15- contd.

2702-Minor Irrigation-03-Maintenance -102-Lift Irrigation Scheme-					
01-Direction and Administration-					Reduction in provision by ₹ 2,81.51 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant and non-release of dearness allowance arrears (₹ 2,80.00 lakh), less receipt of bills of (ii) domestic travel expenses (₹ 1.00 lakh) and (iii) electricity charges (₹ 1.00 lakh). There was saving of ₹ 1,76.20 lakh, ₹ 1,46.96 lakh and ₹ 1,94.76 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 43.05 lakh have not been intimated (August 2019).
O	29,45.49	26,63.99	26,20.94	-43.05	
S	0.01				
R	-2,81.51				
01-Direction and Administration-					Reduction in provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to posts remaining vacant and non-release of dearness allowance arrears. Reasons for the saving of ₹ 2,67.00 lakh have not been intimated (August 2019).
O	1,04,89.00	94,89.00	92,22.00	-2,67.00	
S	..				
R	-10,00.00				
01-Direction and Administration-					Reduction in provision by ₹ 18,45.94 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant and non-release of dearness allowance arrears (₹ 19,00.00 lakh), less receipt of bills of (ii) petrol, oil and lubricants (₹ 10.00 lakh), (iii) other charges (₹ 9.00 lakh), (iv) domestic travel expenses (₹ 5.00 lakh) and (v) cut imposed by the Finance Department on repair and maintenance of staff cars (₹ 1.50 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 40.00 lakh), (ii) medical reimbursement (₹ 30.00 lakh) and (iii) contingent articles (₹ 10.00 lakh). There was saving of ₹ 2,00.46 lakh, ₹ 2,63.62 lakh and ₹ 4,76.26 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,74.20 lakh have not been intimated (August 2019).
O	1,35,79.66	1,17,33.72	1,15,59.52	-1,74.20	
S	..				
R	-18,45.94				

Grant No. 15- contd.

(iv) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2700-Major Irrigation-04-Beas Project Unit-I (Beas Sutlej Link) (Commercial) - 001-Direction and Administration-				
01-Direction-				Augmentation of provision by ₹ 61.04 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary). There was excess of ₹ 1,64.39 lakh, ₹ 13,93.65 lakh and ₹ 11,25.00 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the excess of ₹ 6,17.04 lakh have not been intimated (August 2019).
O	1,18,00.00	1,33,00.00	+6,17.04	
S	8,21.92			
R	61.04			
2702-Minor Irrigation-03-Maintenance- 103-Tubewells-Other Maintenance Expenditure-				
01-Assistance to Punjab Water Resources Management Development Corporation- 02-Water Conservation and Management-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,22.99 lakh through re-appropriation in March 2019 due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..	1,23.00	1,23.00	
S	0.01			
R	1,22.99			

(v) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2700-Major Irrigation-02-Ranjit Sagar Dam (Commercial)- 001-Direction and Administration-				

Grant No. 15- contd.

98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	41.80	+41.80
R	..				

2701-Medium Irrigation-80-General-799-Suspense-					
O	..				Last year expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	..	24.91	+24.91	
R	..				

Capital:

- (vi) Total saving in the voted grant was ₹ 5,77,09.08 lakh, however, ₹ 2,33,84.58 lakh were anticipated as saving and surrendered in March 2019.
- (vii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) and (xi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4700-Capital Outlay on Major Irrigation-01-Sirhind Canal System (Commercial)- 800-Other Expenditure-				
08-Works Expenditure-				Augmentation of provision by ₹ 6,83.50 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 12,06.67 lakh have not been intimated (August 2019).
O	11,16.50	18,00.00	5,93.33	
S	..			
R	6,83.50			
02-Ranjit Sagar Dam (Commercial)- 800-Other Expenditure-				
08-Works Expenditure-				Reasons for the saving of ₹ 2,96.41 lakh have not been intimated (August 2019).
O	11,00.00	11,00.00	8,03.59	
S	..			
R	..			
05-Shahpur Kandi Project (Commercial)- 001-Direction and Administration-				

Grant No. 15- contd.

01-Direction-					Reduction in provision by ₹ 14.00 lakh through re-appropriation in March 2019 was due to posts remaining vacant and non-release of dearness allowance arrears (₹ 15.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 1.00 lakh). Reasons for the saving of ₹ 52.50 lakh have not been intimated (August 2019).
O	3,90.50	3,76.50	3,24.00	-52.50	
S	..				
R	-14.00				
02-Supervision-					Reduction in provision by ₹ 1,63.00 lakh through re-appropriation in March 2019 was due to posts remaining vacant and non-release of dearness allowance arrears (₹ 1,65.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 2.00 lakh). Reasons for the saving of ₹ 1,60.65 lakh have not been intimated (August 2019).
O	19,14.00	17,51.00	15,90.35	-1,60.65	
S	..				
R	-1,63.00				
08-Works expenditure-					Augmentation of provision by ₹ 37,40.15 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for major works. Last year there was saving of ₹ 13,90.12 lakh. Reasons for the saving of ₹ 54,65.54 lakh have not been intimated (August 2019).
O	23,75.00	61,15.15	6,49.61	-54,65.54	
S	..				
R	37,40.15				

4701-Capital Outlay on Medium Irrigation-13-Construction of New Distributaries/Minors (Commercial)- 789-Special Component Plan for Scheduled Castes -					
02-Renovation and Modernisation of Regulators Structures in the State of Punjab (Rural Infrastructure Development Fund-XXII)-					Reasons for the saving of ₹ 9,21.36 lakh have not been intimated (August 2019).
01-Renovation and Modernisation of Regulators Structures (Rural Infrastructure Development Fund-XXII)-		9,87.00	65.64	-9,21.36	
O	9,87.00				
S	..				
R	..				

Grant No. 15- contd.

13-Construction of New Distributaries/Minors (Commercial)- 800-Other Expenditure-					
08-Works Expenditure- 05-Repairs and Reconstruction of Distributaries/Minors (Rural Infrastructure Development Fund-XX)-					Reduction in provision by ₹ 22,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 2,56.80 lakh have not been intimated (August 2019).
O	47,00.00	25,00.00	22,43.20	-2,56.80	
S	..				
R	-22,00.00				
08-Works Expenditure- 06-Renovation and Modernization of Regulators Structures-					Reduction in provision by ₹ 6,91.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 2,52.24 lakh have not been intimated (August 2019).
O	9,87.00	2,96.00	43.76	-2,52.24	
S	..				
R	-6,91.00				
21-Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Accelerated Irrigation Benefit)- 800-Other Expenditure-					
08-Works Expenditure-					Reduction in provision by ₹ 10,61.21 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 6,89.25 lakh and ₹ 3,26.98 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,39.93 lakh have not been intimated (August 2019).
O	18,61.20	8,00.00	5,60.07	-2,39.93	
S	0.01				
R	-10,61.21				
46-Rehabilitation of Bist-Doab Canal System (Accelerated Irrigation Benefit Programme) (Commercial)- 789-Special Component Plan for Scheduled Castes -					

Grant No. 15- contd.

01-Rehabilitation of Bist Doab Canal System-01-Rehabilitation of Bist Doab Canal (Minors)-Rural Infrastructure Development Fund-XXII-					Reasons for the saving of ₹ 1,79.45 lakh have not been intimated (August 2019).
O	1,80.00	1,80.00	0.55	-1,79.45	
S	..				
R	..				
01-Rehabilitation of Bist Doab Canal System-99-No Detailed Head-					Reduction in provision by ₹ 1,63.00 lakh through re-appropriation in March 2019 was due less release of funds by the Finance Department for major works. Reasons for the excess of ₹ 16.81 lakh have not been intimated (August 2019).
O	3,00.00	1,37.00	1,53.81	+16.81	
S	..				
R	-1,63.00				
800-Other Expenditure-					
02-Rehabilitation of Bist Doab Canal System (Accelerated Irrigation Benefit Programme)-01-Rehabilitation of Bist Doab Canal System (Accelerated Irrigation Benefit Programme) Rural Infrastructure Development Fund-XXII-					Reduction in provision by ₹ 13,20.01 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 11,85.38 lakh have not been intimated (August 2019).
O	28,20.00	15,00.00	3,14.62	-11,85.38	
S	0.01				
R	-13,20.01				
08-Works Expenditure-					Augmentation of provision by ₹ 3,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 36,80.33 lakh have not been intimated (August 2019).
O	47,00.00	50,00.00	13,19.67	-36,80.33	
S	..				
R	3,00.00				
53-Project for Relining of Sirhind Feeder from Reducing Distance 119700-447927 (Accelerated Irrigation Benefit Programme)- 800-Other Expenditure-					
08-Works Expenditure-					Augmentation of provision by ₹ 36,56.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	25,38.00	61,94.00	9.02	-61,84.98	
S	..				
R	36,56.00				

Grant No. 15- contd.

					Last year there was saving of ₹ 41,84.20 lakh. Reasons for the saving of ₹ 61,84.98 lakh have not been intimated (August 2019).
58-Lift Irrigation- 800- Other Expenditure-					
01-Provision for Lift Irrigation Schemes- 01-Lift Irrigation Schemes- (Rural Infrastructure Development Fund-XXIII)-					Reduction in provision by ₹ 4,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 4,87.02 lakh have not been intimated (August 2019).
O	9,00.00	5,00.00	12.98	-4,87.02	
S	..				
R	-4,00.00				
4702-Capital Outlay on Minor Irrigation-00- 102- Ground Water-					
08-Works Expenditure-					Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 79.54 lakh have not been intimated (August 2019).
O	5,00.00	4,00.00	3,20.46	-79.54	
S	..				
R	-1,00.00				
11-Installation of Deep Tubewells- 01-Installation of 96 Alternate Deep Tubewells-					Reduction in provision by ₹ 60.50 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 1,20.99 lakh have not been intimated (August 2019).
O	6,05.00	5,44.50	4,23.51	-1,20.99	
S	..				
R	-60.50				
4705-Capital Outlay on Command Area Development-00- 201- Command Area Development-Water Management Programme-					
01-Rejuvenation/ Up-gradation/ Re-construction of Main Branches of Water Courses of Sirhind Feeder Canal in District Sri Muktsar Sahib (Rural Infrastructure Development Fund-XXII)-					Reasons for the saving of ₹ 4,91.30 lakh have not been intimated (August 2019).
O	16,37.67	16,37.67	11,46.37	-4,91.30	
S	..				
R	..				

Grant No. 15- contd.

789-Special Component Plan for Scheduled Castes-					
02-Construction of Field Channels on Sirhind Feeder Phase-II-Canal System on Matching Grant Basis (Rural Infrastructure Development Fund-XIII)-					Reduction in provision by ₹ 43.29 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	1,83.39	1,40.10	1,40.10	..	
S	..				
R	-43.29				
10-Construction of Field Channels of Kotla Branch Phase-II System (Accelerated Irrigation Benefit Programme)-					Reduction in provision by ₹ 53.66 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 82.64 lakh have not been intimated (August 2019).
O	2,47.30	1,93.64	1,11.00	-82.64	
S	..				
R	-53.66				
16-Rejuvenation/Upgradation/Reconstruction of Main Branches of various Water Courses of Sirhind Feeder Command of District Shri Muktsar Sahib (Rural Infrastructure Development Fund-XXII)-					Reasons for the saving of ₹ 54.59 lakh have not been intimated (August 2019).
O	1,81.96	1,81.96	1,27.37	-54.59	
S	..				
R	..				
800-Other Expenditure-					
11-Construction of Field Channels on Kotla Canal Branch-Phase-II system (Accelerated Irrigation Benefit Programme)-					Reduction in provision by ₹ 4,82.95 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 88,55.96 lakh and ₹ 75,57.34 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 7,40.75 lakh have not been intimated (August 2019).
O	22,25.70	17,42.75	10,02.00	-7,40.75	
S	..				
R	-4,82.95				
19-Lining of Water Courses on Bhakra Main Branch Canal System (Rural Infrastructure Development Fund-XVI)-					Reduction in provision by ₹ 3,32.64 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	6,04.80	2,72.16	2,72.16	..	
S	..				
R	-3,32.64				

Grant No. 15- contd.

20-Lining of Water Courses of Bathinda Branch Part-II Canal System above Command Area Development Water Management Norms-				Reduction in provision by ₹ 1,19.57 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	1,30.37			
S	..	10.80	12.00	+1.20
R	-1,19.57			
4711-Capital Outlay on Flood Control Projects-03-Drainage-103-Civil Works-				
58-Consolidated Project Proposal for Works to be Executed alongwith Indo Pak Border on River Ravi to Check Erosion and to Neutralize Effect of Protection Works Executed by Pakistan Government-				Reduction in provision by ₹ 6,40.14 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 4,52.99 lakh and ₹ 46,98.99 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 6,11.10 lakh have not been intimated (August 2019).
O	14,04.36			
S	..	7,64.22	1,53.12	-6,11.10
R	-6,40.14			
63-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab (Additional Central Assistance)-				Reduction in provision by ₹ 1,31,60.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 21,23.02 lakh and ₹ 90,01.67 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,70.08 lakh have not been intimated (August 2019).
O	1,36,30.00			
S	..	4,70.00	99.92	-3,70.08
R	-1,31,60.00			
65-Measures to Tackle Water Logging in Southern-Western Districts of Punjab (Rural Infrastructure Development Fund-XXII)-				Reduction in provision by ₹ 8,46.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the excess of ₹ 83.48 lakh have not been intimated (August 2019).
O	9,40.00			
S	..	94.00	1,77.48	+83.48
R	-8,46.00			

Grant No. 15- contd.

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4700-Capital Outlay on Major Irrigation-04 -Beas Project Unit -I (Commercial)- 800-Other Expenditure-				
08-Works Expenditure-				Reduction in provision by ₹ 2,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	15,00.00			
S	..	13,00.00	.. -13,00.00	
R	-2,00.00			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
05 -Shahpur Kandi Project (Commercial)- 789-Special Component Plan for Scheduled Castes-				
01-Construction of Shahpur Kandi Dam Project-				Augmentation of provision by ₹ 1,96.85 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	1,25.00			
S	..	3,21.85	.. -3,21.85	
R	1,96.85			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
27-Completion of Residual Works and Safety Related Works of Ranjit Sagar Dam- Commercial- 800-Other Expenditure-				
08-Works Expenditure-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,00.00			
S	..	2,00.00	.. -2,00.00	
R	..			

Grant No. 15- contd.

Grant No. 15- contd.					
4701-Capital Outlay on Medium Irrigation-13-Construction of New Distributaries/Minors (Commercial)- 789-Special Component Plan for Scheduled Castes-					
01-Remodelling/Construction of Distributaries/Minors-13th Finance Commission-03-Cleaning and Upgradation of Canals (OTACA)-					Reduction in provision by ₹ 1,16.58 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	1,21.02	4.44	..	-4.44	
S	..				
R	-1,16.58				
05-Repairs and Reconstruction of Distributaries/Minors (Rural Infrastructure Development Fund-XX)-					Reduction in provision by ₹ 1,14.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,00.00	1,86.00	..	-1,86.00	
S	..				
R	-1,14.00				
800-Other Expenditure-					
08-Works Expenditure-03-Cleaning and Upgradation of Canal (One Time Additional Central Assistance 2013-14)-					Reduction in provision by ₹ 18,21.98 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	18,95.98	74.00	..	-74.00	
S	..				
R	-18,21.98				
16-Banur Canal from Non-Perennial to Perennial (NABARD) (Commercial)- 789-Special Component Plan for Scheduled Castes-					
01-Converting Banur Canal from Non Perennial to Perennial-					Augmentation of provision by ₹ 62.04 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	45.96	1,08.00	..	-1,08.00	
S	..				
R	62.04				

Grant No. 15- contd.

Grant No. 15- contd.					
21-Rehabilitation of Channel of District Patiala Feeder and Kotla Branch (Accelerated Irrigation Benefit Programme) (Commercial)- 789-Special Component Plan for Scheduled Castes-					
01-Rehabilitation of Channel of District Patiala Feeder and Kotla Branch-					Reduction in provision by ₹ 70.81 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,18.80	48.00	..	-48.00	
S	0.01				
R	-70.81				
51-Project for Relining of Rajasthan Feeder from Rajasthan Reducing Distance-179000-496000 (Accelerated Irrigation Benefit Programme) -789-Special Component Plan for Scheduled Castes-					
01-Relining of Rajasthan Feeder-					Reduction in provision by ₹ 4,90.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	7,50.00	2,60.00	..	-2,60.00	
S	..				
R	-4,90.00				
800-Other Expenditure-					
08-Other Expenditure-					Reduction in provision by ₹ 77,50.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,17,50.00	40,00.00	..	-40,00.00	
S	..				
R	-77,50.00				

Grant No. 15- contd.

57-Concrete Lining of Distributaries and Minors - 800-Other Expenditure-				
01-Concrete Lining of Distributaries and Minors- 01-Concrete Lining of Bathinda Distributary System Bibiwala Minor, Mehta Minor and Jai Sing Wala Minor-				Augmentation of provision by ₹ 12,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.00	13,00.00	..	-13,00.00
S	..			
R	12,00.00			
01-Concrete Lining of Distributaries and Minors- 02-Concrete Lining of Kalyan Minor of Bathinda Distributary-				Reduction in provision by ₹ 5.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	6.00	1.00	..	-1.00
S	..			
R	-5.00			
02-Reconstruction of Distributaries- 01-Reconstruction of Punjawa, Abohar (Rural Infrastructure Development Fund-XXIII)-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,46.00	2,46.00	..	-2,46.00
S	..			
R	..			
02-Reconstruction of Distributaries- 02-Reconstruction of Doulatpura Minor (Rural Infrastructure Development Fund-XXIII)-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,70.00	2,70.00	..	-2,70.00
S	..			
R	..			
02-Reconstruction of Distributaries- 03-Reconstruction of Malookpur Distributary including Kikerkhera, Waryamkhera, Dhinganwali, Bhangerkhera Minors-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,30.00	3,30.00	..	-3,30.00
S	..			
R	..			

Grant No. 15- contd.

4705-Capital Outlay on Command Area Development-00- 789-Special Component Plan for Scheduled Castes-					
05-Project for Lining of Abohar Branch Upper Canal System (Rural Infrastructure Development Fund-XV)-					Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
02-Lining of Water Courses of Abohar Branch Upper Canal System in Other Districts (Rural Infrastructure Development Fund-XV)-					
O	1,00.00	45.00	..	-45.00	
S	..				
R	-55.00				
07-Construction of Field Channels on Bathinda Branch Part-II (Rural Infrastructure Development Fund-XIX)-					Reduction in provision by ₹ 13.29 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	14.49	1.20	..	-1.20	
S	..				
R	-13.29				
15-Construction of Field Channels- 02-Construction of Field Channels on Bist Doab Canal System-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	7.60	7.60	..	-7.60	
S	..				
R	..				
15-Construction of Field Channels- 05-Construction of Field Channels on Ghaggar Branch Canal System-					Augmentation of provision by ₹ 62.70 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	23.00	85.70	..	-85.70	
S	..				
R	62.70				
800-Other Expenditure-					

Grant No. 15- contd.

09-Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis-99-No Detailed Head-					Reduction in provision by ₹ 2,20.47 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized.
O	16,50.51	14,30.04	..	-14,30.04	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-2,20.47				
10-Construction of field Channels on Bathinda Branch Phase-II Canal System on Matching Grant Basis-99-No Detailed Head-					Reduction in provision by ₹ 3,32.42 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	4,77.00	1,44.58	..	-1,44.58	
S	..				
R	-3,32.42				
23-Lining of Water Courses of Abohar Branch Upper Canal System (Rural Infrastructure Development Fund-XV) (Other Districts)-					Reduction in provision by ₹ 4,95.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized.
O	9,00.00	4,05.00	..	-4,05.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-4,95.00				
4711-Capital Outlay on Flood Control Projects-01-Drainage-001-Direction and Administration-					
08-Works Expenditure-					Augmentation of provision by ₹ 10,25.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	31,00.00	41,25.00	..	-41,25.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	10,25.00				
03-Drainage -103-Civil Works-					
62-Measures to Tackle Water Logging and Floods in Punjab State (Rural Infrastructure Development Fund)-					Reduction in provision by ₹ 13,50.07 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized.
O	15,51.00	2,00.94	..	-2,00.94	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	0.01				
R	-13,50.07				

Grant No. 15- contd.

69-Construction of Embankment/Channelization/Lining of River, Choe, Drains etc.-					Reduction in provision by ₹ 4,64.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
01-Channelisation/Lining of Sukhna Choe from Zirakpur-Kalka Road Bridge to Punjab and UT Boundary RD 19800-26800-					
O	5,64.00	1,00.00	..	-1,00.00	
S	..				
R	-4,64.00				
789-Special Component Plan for Scheduled Castes-					
09-Integrated Project to Address Water Logging Problem in South-Western Districts of Punjab-					Reduction in provision by ₹ 8,40.00 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	8,70.00	30.00	..	-30.00	
S	..				
R	-8,40.00				
10-River Ravi and its Tributaries Ujh to Check Erosion of Culturable Land, Village Abadies and Defence Installation-					Reduction in provision by ₹ 40.86 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	89.64	48.78	..	-48.78	
S	..				
R	-40.86				
13-Measure to Tackle Water Logging and Floods in Punjab State (Rural Infrastructure Development Fund-XIX)-					Reduction in provision by ₹ 3,05.94 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,18.00	12.06	..	-12.06	
S	..				
R	-3,05.94				

Grant No. 15- contd.

15-Tackling Water Logging by Constructing Lift Schemes in Low Laying Areas, Villages Ponds and Other Allied Works in South-Western Districts of Punjab (Rural Infrastructure Development Fund-XXII)-				Reduction in provision by ₹ 54.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	60.00			
S	..	6.00	..	-6.00
R	-54.00			

(ix) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4701-Capital Outlay on Medium Irrigation-06-Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur (Accelerated Irrigation Benefit Programme) (Rural Infrastructure Development Fund-XVIII)- 789-Special Component Plan for Scheduled Castes-				
01-Extension of Phase II Kandi Canal from Hoshiarpur to Balachaur-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	70.08			
S	..	..	..
R	-70.08			
4705-Capital Outlay on Command Area Development-00- 105-Sidhwan Branch Canal System-				
01-Construction of Field Channels/Laying of Underground Pipeline-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	4,02.00			
S	..	..	..
R	-4,02.00			
789-Special Component Plan for Scheduled Castes-				

Grant No. 15- contd.

05-Project for Lining of Abohar Branch Upper Canal System (Rural Infrastructure Development Fund-XV)- 01-Lining of Water Courses of Abohar Branch Upper Canal System in Faridkot District (Rural Infrastructure Development Fund-XV)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	30.87			
S	..	..	..	..
R	-30.87			
15-Construction of Field Channels- 04-Construction of Field Channels on Kandi Canal Stage-1 by Laying U/G Pipeline in the Outlets of Canal-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	18.04			
S	..	..	..	..
R	-18.04			
800-Other Expenditure-				
22-Lining of Water Courses of Abohar Branch Upper Canal System (Rural Infrastructure Development Fund-XV) (Faridkot District)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	2,77.81			
S	..	..	..	..
R	-2,77.81			
4711-Capital Outlay on Flood Control Projects-03-Drainage- 103-Civil Works-				
57-Construction of Flood Protection Works along Left Side and Right Side of River Beas in District Gurdaspur, Hoshiarpur and Kapurthala-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	8,66.68			
S	..	..	..	..
R	-8,66.68			
789-Special Component Plan for Scheduled Castes-				

Grant No. 15- contd.

14-Construction of Flood Protection Works along left Side and Right Sides of River Beas in District Gurdaspur, Hoshiarpur and Kapurthala (Accelerated Irrigation Benefit Programme)-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	55.32				
S	..	..	..	..
R	-55.32				

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4701-Capital Outlay on Medium Irrigation-06-Extension of Phase-II-Kandi Canal from Hoshiarpur to Balachaur (Accelerated Irrigation Benefit Programme) (Rural Infrastructure Development Fund-XVIII)- 001-Direction and Administration-				
08-Works Expenditure-				Augmentation of provision by ₹ 21,53.08 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 6,80.03 lakh have not been intimated (August 2019).
O	10,97.92			
S	..	32,51.00	25,70.97	
R	21,53.08		-6,80.03	
13-Construction of New Distributaries/Minors (Commercial)- 789-Special Component Plan for Scheduled Castes-				
02-Renovation and Modernisation of Regulators Structures in the State of Punjab (Rural Infrastructure Development Fund-XXII)- 99-No Detailed Head-				Augmentation of provision by ₹ 63.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the excess of ₹ 2,34.56 lakh have not been intimated (August 2019).
O	63.00			
S	..	1,26.00	3,60.56	
R	63.00		+2,34.56	

Grant No. 15- contd.

4705-Capital Outlay on Command Area Development-00- 800-Other Expenditure-					
29-Construction of Field Channels of Ghaggar Branch District Mansa (PMKSY)-					Augmentation of provision by ₹ 6,50.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	2,07.00	8,57.00	8,57.00	..	
S	..				
R	6,50.00				
30-Construction of Field Channels of Kandi Canal stage-I by Laying Under Ground Pipe Line in the Outlets of Canal(PMKSY)-					Reduction in provision by ₹ 1,62.33 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works. Reasons for the excess of ₹ 4,05.00 lakh have not been intimated (August 2019).
O	1,62.33	..	4,05.00	+4,05.00	
S	..				
R	-1,62.33				

(xi) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4700-Capital Outlay on Major Irrigation-02-Ranjit Sagar Dam (Commercial)- 799-Suspense-				
O	..	1,97.74	+1,97.74	Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..			
R	..			
		..		
4701-Capital Outlay on Medium Irrigation-01- Major Irrigation Commercial- 799-Suspense-				
O	..	11.04	+11.04	Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..			
R	..			
		..		
08-Construction of Syphen at R.D. No. 79700 (Bist Doab) (Commercial)- 800- Other Expenditure-				
08-Works Expenditure-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..	49.37	+49.37	
S	..			
R	..			
		..		

Grant No. 15- contd.

13-Construction of New Distributaries/Minors (Commercial)- 800-Other Expenditure-					
01-Remodelling/ Construction of Distributaries/Minors-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	42.50	+42.50
R	..				
15-Lining of Channels Phase-I Land Compensation Liabilities (Commercial)- 800-Other Expenditure-					
08-Works Expenditure-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	34,77.93	+34,77.93
R	..				
42-Lining of Pakhowal Distributaries System-Rural Infrastructure Development Fund-XII (Commercial)- 800-Other Expenditure-					
08-Works Expenditure-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	18,04.47	+18,04.47
R	..				
46-Rehabilitation of Bist-Doab Canal System (Accelerated Irrigation Benefit Programme)- Commercial- 800-Other Expenditure-					
02-Rehabilitation of Bist Doab Canal System (AIBP)-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	65.47	+65.47
R	..				
4705-Capital Outlay on Command Area Development-00 -800-Other Expenditure-					

Grant No. 15- contd.

09-Construction of Field Channels on Sirhind Feeder Phase-II Canal System on Matching Grant Basis-08-Works Expenditure-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	8,36.72	+8,36.72
R	..				
10-Construction of Field Channels on Bathinda Branch Phase-II Canal System on Matching Grant Basis-08-Works Expenditure-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	68.68	+68.68
R	..				
4711-Capital Outlay on Flood Control Projects-01-Flood Control- 001-Direction and Administration-					
01-Direction and Administration-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	23,17.58	+23,17.58
R	..				
799-Suspense-					
O	..				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	..	51.93	+51.93
R	..				
03-Drainage- 799-Suspense-					
O	..				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	..	2.70	+2.70
R	..				

(xii) Review of Direction and Administration, Machinery and Equipment Charges in Irrigation Department under Major Heads 2700- Major Irrigation, 2701-Medium Irrigation, 4700-Capital Outlay on Major Irrigation and 4701-Capital Outlay on Medium Irrigation:-

The following table shows the figures of Direction and Administration, Machinery and Equipment Charges and their percentage of Works Outlay during 2016-17, 2017-18 and 2018-19:-

Grant No. 15- contd.

Head of Account	Year	Works Outlay	Direction and Administration Charges	Machinery and Equipment Charges	Per cent of Works Outlay	
					Direction and Administration Charges	Machinery and Equipment Charges
1	2	3	4	5	6	7
₹ in lakh						
Thien Dam/ Ranjit Sagar Dam	2016-17 2017-18 2018-19	18,84.51 14,28.72 8,03.59	2,51,06.82 2,80,41.77 2,91,64.36	.. .. ..	1332 1963 3629	......
Shahpur Kandi Project	2016-17 2017-18 2018-19	0.67 3,75.82 1,74.65	27,61.44 43,73.71 45,60.18	.. .. ..	412155 1164 2611	......
Low Dam in Kandi Area	2016-17 2017-18 2018-19	8,93.93 6,47.30 25,70.97	......	......	......	......
Sutlej Yamuna Project	2016-17 2017-18 2018-19	......	......	......	......	......

Suspense Transactions :- (i) The expenditure under this Grant includes ₹ 81.16 lakh booked under the minor head 'Suspense'. The minor head 'Suspense' is not a final head of account. It accommodates interim transactions where further payments or adjustments of value are necessary before the transactions can be considered complete and finally accounted for. Accordingly, the transactions under this head, if not adjusted to the final head of account, are carried forward from year to year. The 'Suspense' head has three sub-divisions viz. (1) Stock, (2) Miscellaneous Works Advances and (3) Workshop Suspense.

The nature and accounting of transactions under each of these sub-divisions are explained below:-

(1) **Stock-** This head is debited with the value of materials acquired not for any particular work but for the general use of the division. It is credited with the value of the materials issued or transferred to other divisions or otherwise disposed off. This sub-head will, therefore, show a debit balance representing the value of materials held in stock plus unadjusted charges connected with manufacture, if any.

(2) **Miscellaneous Works Advances-** The sub-head accommodates debits for the value of stores sold on credit, expenditure incurred on deposit works in excess of deposits received, losses of cash or stores not written off and sums recoverable from Government servants etc. A debit balance thus represents recoverable amounts.

(3) **Workshop Suspense-**The charges for the jobs executed or other operations in Public Works Department Workshops are initially debited to this sub-head pending their recovery or adjustment.

Grant No. 15- contd.

(ii) An analysis of 'Suspense' transactions in the grant during 2018-19 is given below:-

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit	
(₹ in lakh)					
2700-	Major Irrigation-				
	Stock	+83.84	0.63	0.10	+84.37
	Miscellaneous Works Advances	+1,18.34	0.53	..	+1,18.87
	Total	+2,02.18	1.16	0.10	+2,03.24
2701-	Medium Irrigation-				
	Stock	-34,71.54	5.99	4.61	-34,70.16
	Miscellaneous Works Advances	+5,22.47	19.16	0.01	+5,41.62
	Work Shop	..	-2.89	..	-2.89
	Total	-29,49.07	22.26	4.62	-29,31.43
2702-	Minor Irrigation-				
	Stock	+7.96	..	..	+7.96
	Miscellaneous Works Advances	+1,15.77	..	..	+1,15.77
	Total	+1,23.73	..	..	+1,23.73
2711-	Flood Control and Drainage-				
	Stock	+51.96	-0.02	..	+51.94
	Miscellaneous Works Advances	-15.79	7.12	7.59	-16.26
	Total	+36.17	7.10	7.59	+35.68
4700-	Capital Outlay on Major Irrigation-				
	Stock	+88,93.79	-23.68	3,37.59	+85,32.52
	Miscellaneous Works Advances	+11,43.98	8.65	1,29.81	+10,22.82
	Workshop Suspense	+4.00	..	..	+4.00
	Total	+1,00,41.77	-15.03	4,67.39	+95,59.34

Grant No. 15- conclud.

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit	
(₹ in lakh)					
4701-	Capital Outlay on Medium Irrigation-				
	Stock	-30.35	11.04	..	-19.31
	Miscellaneous Works Advances	+1,36,85.92	..	0.16	+1,36,85.76
	Workshop Suspense	-7.32	..	..	-7.32
	Total	+1,36,48.25	11.04	0.16	+1,36,59.13
4702-	Capital Outlay on Minor Irrigation-				
	Stock	+4.81	..	..	+4.81
	Miscellaneous Works Advances	+22.10	..	..	+22.10
	Total	+26.91	..	..	+26.91
4711-	Capital Outlay on Flood Control Projects-				
	Stock	+20,38.79	1,28.84	1,70.86	+19,96.77
	Miscellaneous Works Advances	+69,95.01	-74.21	1.09	+69,19.71
	Total	+90,33.80	54.63	1,71.95	+89,16.48

Grant No. 16-Labour

Revenue:**Major Head:**
**2230 - Labour, Employment and Skill
Development**
Voted-

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	27,56,75	27,56,76	23,30,72	-4,26,04	2,38,89
Supplementary	1				

Capital:**Major Head:**
**4250 - Capital Outlay on Other Social
Services**
Voted-

Original	1,00	1,00	..	-1,00	..
Supplementary	..				

Notes and Comments:**Revenue:**

(i) Total saving in voted grant was ₹ 4,26.04 lakh, however, ₹ 2,38.89 lakh were anticipated as saving and surrendered in March 2019.

(ii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-01-Labour -001-Direction and Administration-				
98-Computerization in the State-06-Development of Application Software-				Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of contingent articles. Reasons for the saving of ₹ 60.00 lakh have not been intimated (August 2019).
O	2,00.00	1,00.00	40.00	
S	..			
R	-1,00.00			

Grant No. 16- conold.

(iii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-01-Labour -001-Direction and Administration-				
98-Computerization in the State-02-Purchase of Software (System Software and Data Base Software)-				Reduction in provision by ₹ 9.90 lakh through re-appropriation in March 2019 was due to less receipt of bills of contingent articles.
O	10.00			
S	..	0.10	..	
R	-9.90		-0.10	

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-01-Labour -103-General Labour Welfare-				
03-Centrally Sponsored Scheme for Rehabilitation of Bonded Labourers-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for other charges.
O	1,10.00			
S	..	..	..
R	-1,10.00			

Grant No. 17- Local Government

Revenue:**Major Head:**

- 2217 - Urban Development**
3454 - Census Surveys and Statistics
**3604 - Compensation and Assignments
to Local Bodies and Panchayati
Raj Institutions**

Voted-

	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	22,00,22,64	23,70,97,61	18,03,53,04	-5,67,44,57
Supplementary	1,70,74,97				23,90,58

Capital:**Major Head:**

- 4217 - Capital Outlay on Urban
Development**

Voted-

Original	14,04,99,14	14,04,99,15	4,95,35,45	-9,09,63,70	1,47,01,01
Supplementary	1				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 5,67,44.57 lakh in the voted grant, the supplementary grant of ₹ 1,70,74.97 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 5,67,44.57 lakh, however, ₹ 23,90.58 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) and (vi) below] was mainly under the following heads:-

Grant No. 17- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2217-Urban Development-05-Other Urban Development Schemes- 051-Construction-				
01-Swachh Bharat Mission (Urban)-				Augmentation of provision by ₹ 7,63.00 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for (i) advertising and publicity (₹ 3,05.20 lakh), (ii) subsidies (₹ 3,05.20 lakh) and (ii) other administrative expenses (₹ 1,52.60 lakh). Last year there was saving of ₹ 7,00.00 lakh. Reasons for the saving of ₹ 30,73.00 lakh have not been intimated (August 2019).
O	38,50.00	15,40.00	-30,73.00	
S	..			
R	7,63.00			
	46,13.00			
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-				
23-Grants-in-Aid to Local Urban Bodies recommended by 14th Finance Commission-01-General Basic Grant-				Augmentation of provision by ₹ 7,13.00 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary). There was saving of ₹ 1,63,97.38 lakh and ₹ 2,39,95.37 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,17,34.56 lakh have not been intimated (August 2019).
O	3,76,62.00	3,37,15.37	-2,17,34.56	
S	1,70,74.93			
R	7,13.00			
	5,54,49.93			
26-Punjab Municipal Fund (Punjab Municipal Fund Act, 2006)-				Last year there was saving ₹ 1,50,55.58 lakh. Reasons for the saving of ₹ 1,50,00.00 lakh have not been intimated (August 2019).
O	13,50,00.00	12,00,00.00	-1,50,00.00	
S	..			
R	..			
	13,50,00.00			
27-Punjab Municipal Infrastructure Development Fund (PMIDF Act 2011)-				Reasons for the saving of ₹ 62,00.00 lakh have not been intimated (August 2019).
O	1,00,00.00	38,00.00	-62,00.00	
S	..			
R	..			
	1,00,00.00			

Grant No. 17- contd.

(iv) Instances where the entire provision remained unutilized are given below:-

3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-					
20-Grants for Service Providers to Elementary Teachers Training Teachers as Regular Service in their Pay Scales in Urban Areas-					Augmentation of provision by ₹ 2,22.97 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (salary).
O	2,42.17	4,65.14	..	-4,65.14	Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	2,22.97				
23-Grants-in-Aid to Local Urban Bodies recommended by 14th Finance Commission-02-General Performance Grant-					Reduction in provision by ₹ 14,76.00 lakh through re-appropriation in March 2019 was due to less release of funds under grants-in-aid general (non-salary).
O	1,23,63.00	1,08,87.00	..	-1,08,87.00	Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..				
R	-14,76.00				

(v) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-				

Grant No. 17- contd.

12-Grants-in-Aid to Municipal Committees/ Corporations Notified Area Committees in Lieu of Abolition of Octroi on Liquor in the State-				Reduction in provision by ₹ 27,04.24 lakh through re-appropriation in March 2019 was due to less release of funds under grants-in-aid general (non-salary). Reasons for the excess of ₹ 28,67.00 lakh have not been intimated (August 2019).
O	1,70,00.00			
S	..	1,42,95.76	1,71,62.76	+28,67.00
R	-27,04.24			

(vi) An instance where the expenditure was incurred without provision of funds is given below:-

3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00- 200-Other Miscellaneous Compensation and Assignments-				
10-Grants for Service Provider to Elementary Teachers Training Teachers as Regular Services in their Pay Scales in Rural Areas-				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	4,22.80	+4,22.80
R	..			

Capital:

(vii) Total saving in the voted grant was ₹ 9,09,63.70 lakh, however, ₹ 1,47,01.01 lakh were anticipated as saving and surrendered in March 2019.

(viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4217-Capital Outlay on Urban Development-60- Other Urban Development Schemes -051-Construction-				

Grant No. 17- contd.

07-Urban Infrastructure and Governance-		35,00.00	35,00.00	..	Reduction in provision by ₹ 49,32.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	84,32.00				
S	..				
R	-49,32.00				
13-Swachh Bharat Mission (Urban)-		43,48.72	17,26.00	-26,22.72	Augmentation of provision by ₹ 13,98.72 lakh through re-appropriation in March 2019 was due to post-budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 26,22.72 lakh have not been intimated (August 2019).
O	29,50.00				
S	..				
R	13,98.72				
15-Urban Rejuvenation Mission-500 Habitations-AMRUT-		3,43,34.00	2,57,96.00	-85,38.00	Augmentation of provision by ₹ 3,34.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. There was saving of ₹ 1,14,93.00 lakh and ₹ 99,75.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 85,38.00 lakh have not been intimated (August 2019).
O	3,40,00.00				
S	..				
R	3,34.00				
789-Special Component Plan for Scheduled Castes-					
12-Jawahar Lal Nehru Urban Renewal Mission (I) Urban Infrastructure and Governance-		15,00.00	15,00.00	..	Reduction in provision by ₹ 24,68.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	39,68.00				
S	..				
R	-24,68.00				
36-Swachh Bharat Mission (Urban)-		42,17.28	12,60.00	-29,57.28	Augmentation of provision by ₹ 10,17.28 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Last year there was saving ₹ 4,19.66 lakh. Reasons for the saving of ₹ 29,57.28 lakh have not been intimated (August 2019).
O	32,00.00				
S	..				
R	10,17.28				

Grant No. 17- contd.

800-Other Expenditure-					
39-Amritsar Sewerage Project Funded by Japan International Co-operation Agency (For Land Acquisition)-					Last year there was saving of ₹ 6,72.52 lakh. Reasons for the saving of ₹ 66,86.00 lakh have not been intimated (August 2019).
O	68,00.00				
S	..	68,00.00	1,14.00	-66,86.00	
R	..				

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4217-Capital Outlay on Urban Development-60-Other Urban Development Schemes- 051-Construction-				
14-Mission for Development of 100 Smart Cities-				
O	3,40,00.00			
S	..	3,19,60.00	..	-3,19,60.00
R	-20,40.00			
Reduction in provision by ₹ 20,40.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).				
052-Machinery and Equipment-				
05-National Scheme for Modernization for Police and Other Services, Strengthening of Fire and Emergency Services-				
O	2,65.00			
S	..	2,65.00	..	-2,65.00
R	..			
Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019)				
789-Special Component Plan for Scheduled Castes-				
37-Mission for Development of 100 Smart Cities-				
O	1,60,00.00			
S	..	1,50,40.00	..	-1,50,40.00
R	-9,60.00			
Reduction in provision by ₹ 9,60.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).				

Grant No. 17- conclud.

38-Urban Rejuvenation Mission-500 Habitations-					Reduction in provision by ₹ 80,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,60,00.00	80,00.00	..	-80,00.00	
S	..				
R	-80,00.00				

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4217-Capital Outlay on Urban Development-60-Other Urban Development Schemes- 051-Construction-				
09-Municipal Development Fund-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 8,84.99 lakh through re-appropriation in March 2019 due to post-budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 2,00.00 lakh have not been intimated (August 2019).
O	..	8,85.00	6,85.00	
S	0.01			
R	8,84.99			
800-Other Expenditure-				
05-Prevention of Pollution of River Sutlej-Cost of Land-				Augmentation of provision by ₹ 64.00 lakh through re-appropriation in March 2019 was due to post-budget decision of the Government to provide more funds for major works.
O	47,53.00	48,17.00	48,16.56	
S	..			
R	64.00			

Grant No. 18- Personnel

Revenue:**Major Head :**

2051 - Public Service Commission

2070 - Other Administrative Services

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	11,78,57	12,62,90	10,73,93	-1,88,97
Supplementary	84,33				61,92

Charged -

Original	8,78,70	9,86,31	9,05,69	-80,62	30,33
Supplementary	1,07,61				

Capital:**Major Head :**4070 - Capital Outlay on Other
Administrative Services**Voted -**

Original	10	44,00	..	-44,00	..
Supplementary	43,90				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 1,88.97 lakh in the voted grant, the supplementary grant of ₹ 84.33 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,88.97 lakh, however, ₹ 61.92 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2051-Public Service Commission-00-103-Staff Selection Commission-				

Grant No. 18- contd.

01-Subordinate Services Selection Board-					Augmentation of provision by ₹ 50.67 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of professional services (₹ 1,15.67 lakh), partly set off by saving mainly due to (i) posts remaining vacant (₹ 61.92 lakh) and (ii) less receipt of bills of advertising and publicity (₹ 1.00 lakh). There was saving of ₹ 2,25.83 lakh, ₹ 86.85 lakh and ₹ 3,88.87 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,24.54 lakh have not been intimated (August 2019).
O	6,49.99	7,84.99	6,60.45	-1,24.54	
S	84.33				
R	50.67				

2070-Other Administrative Services-00 -003- Training-					
01-Training-					Reduction in provision by ₹ 52.62 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department on (i) grants-in-aid general (salary) (₹ 47.62 lakh) and (ii) grants-in-aid general (non-salary) (₹ 5.00 lakh).
O	3,28.67	2,76.05	2,73.55	-2.50	
S	..				
R	-52.62				
02-Assistance to Mahatma Gandhi State Institute of Public Administration, Punjab-					Reduction in provision by ₹ 59.97 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,99.90	1,39.93	1,39.93	..	
S	..				
R	-59.97				

Charged:

- (iv) In view of the saving of ₹ 80.62 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 1,07.61 lakh obtained in March 2019 proved excessive.
- (v) Total saving in the charged appropriation was ₹ 80.62 lakh, however, ₹ 30.33 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 18- contd.

(vi) Saving in the charged appropriation was mainly under the following heads:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2051-Public Service Commission-00-102-State Public Service Commission-				
01-Punjab Public Service Commission-				Reduction in provision by ₹ 22.54 lakh through re-appropriation in March 2019 was mainly due to (i) non-release of dearness allowance by the Government (₹ 30.33 lakh), (ii) cut imposed by the Finance Department on petrol, oil and lubricants (₹ 2.00 lakh), (iii) less hiring of vehicle for official use (₹ 1.80 lakh), (iv) less deployment of daily wagers (₹ 1.30 lakh) and (v) less receipt of bills of telephone charges (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) supplies and material (₹ 4.39 lakh), (ii) medical reimbursement (₹ 3.00 lakh), (iii) advertising and publicity (₹ 2.50 lakh), (iv) electricity charges (₹ 2.00 lakh) and (v) rent, rates and taxes (₹ 1.50 lakh). There was saving of ₹ 1,04.99 lakh, ₹ 29.75 lakh and ₹ 30.20 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 25.28 lakh have not been intimated (August 2019).
<i>O</i>	7,72.64	8,10.43	-25.28	
<i>S</i>	85.61			
<i>R</i>	-22.54			
98-Computerization in the State-06-Development of Application Software-				Reduction in provision by ₹ 23.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses.
<i>O</i>	1,00.00	76.50	-1.57	
<i>S</i>	..			
<i>R</i>	-23.50			

Grant No. 18- conold.

(vii) An instance where the entire charged appropriation remained unutilized is given below :-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2051-Public Service Commission-00-102-State Public Service Commission-				
98-Computerization in the State- 01-Purchase of Computer Related Hardware-				Augmentation of provision by ₹ 17.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles.
<i>O</i>	0.01			Reasons for non-utilization of the entire charged appropriation have not been intimated (August 2019).
<i>S</i>	..	17.01	..	
<i>R</i>	17.00		-17.01	

Capital:

(viii) In view of the saving of ₹ 44.00 lakh in the voted grant, the supplementary grant of ₹ 43.90 lakh obtained in March 2019 proved unnecessary. Even the original grant remained totally unutilized.

(ix) There was an overall saving of ₹ 44.00 lakh in the voted grant but no amount was surrendered by the department during the year.

(x) An instance where the entire provision remained unutilized is given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4070-Capital Outlay On Other Administrative Services-00- 003- Training-				
01-Assistance to Mahatma Gandhi State Institute of Public Administration, Punjab-				Last year the entire provision remained unutilized.
<i>O</i>	0.10			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
<i>S</i>	43.90	44.00	..	
<i>R</i>	..		-44.00	

Grant No. 19- Planning

Revenue:**Major Head:**

3451 - Secretariat-Economic Services

3454 - Census Surveys and Statistics

Voted-

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,47,85,42	1,48,10,87	43,11,61	-1,04,99,26	93,38,42
Supplementary	25,45				

Capital:**Major Head:**

5475 - Capital Outlay on Other General Economic Services

Voted-

Original	2,67,35,92	2,68,93,92	80,74,83	-1,88,19,09	1,57,20,92
Supplementary	1,58,00				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 1,04,99.26 lakh in the voted grant, the supplementary grant of ₹ 25.45 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 1,04,99.26 lakh, however, ₹ 93,38.42 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) and (vii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3451-Secretariat-Economic Services-00 - 101-Niti Aayog-				

Grant No. 19- contd.

10-Assistance to Non-Government Organisations-				10,00.00	4,78.57	-5,21.43	Augmentation of provision by ₹ 3,20.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). There was saving of ₹ 96.38 lakh, ₹ 3,48.28 lakh and ₹ 4,07.94 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 5,21.43 lakh have not been intimated (August 2019).
O	6,80.00						
S	..						
R	3,20.00						
13-Border Area Development Programme-				7,11.00	4,57.82	-2,53.18	Augmentation of provision by ₹ 2,20.55 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year there was saving of ₹ 5,76.03 lakh. Reasons for the saving of ₹ 2,53.18 lakh have not been intimated (August 2019).
O	4,76.05						
S	14.40						
R	2,20.55						
789-Special Component Plan for Scheduled Castes-							
02-Assistance to Non-Government Organisations-				3,20.00	2,22.47	-97.53	There was saving of ₹ 49.59 lakh, ₹ 1,38.48 lakh and ₹ 1,52.08 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 97.53 lakh have not been intimated (August 2019).
O	3,20.00						
S	..						
R	..						
03-Border Area Development Programme-				3,35.00	82.64	-2,52.36	Augmentation of provision by ₹ 1,04.37 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year there was saving of ₹ 1,63.40 lakh. Reasons for the saving of ₹ 2,52.36 lakh have not been intimated (August 2019).
O	2,24.03						
S	6.60						
R	1,04.37						

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3451-Secretariat-Economic Services-00-101-Niti Aayog-				

Grant No. 19- contd.

07-Construction of Vit and Yojana Bhawan at Chandigarh-					Reduction in provision by ₹ 24.77 lakh through re-appropriation in March 2019 was due to less receipt of bills of other charges. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	50.00	25.23	..	-25.23	
S	..				
R	-24.77				

3454-Census Surveys and Statistics-02 -Surveys and Statistics -205-State Statistical Agency-					
01-Open Government Data (OGD) Platform-					Originally there was no budget provision. Token grant was provided through supplementary grant and augmented by ₹ 4.97 lakh through re-appropriation in March 2019 mainly due to (i) conducting of more conferences, seminars, workshops, tours etc. (₹ 2.99 lakh) and (ii) clearance of pending bills of office expenses (₹ 1.79 lakh). Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..	5.00	..	-5.00	
S	0.03				
R	4.97				

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3451-Secretariat-Economic Services-00 - 101-Niti Aayog-				
33-Special Package for Border Area-				Withdrawal of entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Government.
O	68,00.00	..	..
S	..			
R	-68,00.00			
789-Special Component Plan for Scheduled Castes-				
07-Special Package for Border Area-				Withdrawal of entire provision through re-appropriation in March 2019 was due to non-release of funds by the Government for other charges.
O	32,00.00	..	..
S	..			
R	-32,00.00			

Grant No. 19- contd.

(vi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3451-Secretariat-Economic Services-00 - 101-Niti Aayog-				
01-Planning Board-				Augmentation of provision by ₹ 1,03.40 lakh through re-appropriation in March 2019 was due to (i) decision of the Government to provide more funds under grants-in-aid general (non- salary) (₹ 1,71.25 lakh), clearance of pending bills of (ii) medical reimbursement (₹ 2.25 lakh) and (iii) water charges (₹ 1.00 lakh), partly set off by saving mainly due to (i) cut imposed by the Finance Department on minor works (₹ 40.00 lakh), (ii) posts remaining vacant (₹ 25.00 lakh), less receipt of bills of (iii) electricity charges (₹ 5.00 lakh) and (iv) petrol, oil and lubricants (₹ 1.00 lakh). Last year there was saving of ₹ 95.55 lakh. Reasons for the saving of ₹ 15.39 lakh have not been intimated (August 2019).
O	6,47.69	7,35.70	-15.39	
S	..			
R	1,03.40			

(vii) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3451-Secretariat-Economic Services-00 -789-Special Component Plan for Scheduled Castes-				
01-Formulation of District Plan at District Headquarter-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..	46.11	+46.11	
S	..			
R	..			
04-Incentive for issuing Unique Identification (13th Finance Commission)-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..	10.47	+10.47	
S	..			
R	..			

Grant No. 19- contd.

Capital:

(viii) In view of the saving of ₹ 1,88,19.09 lakh in the voted grant, the supplementary grant of ₹ 1,58.00 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.

(ix) Total saving in the voted grant was ₹ 1,88,19.09 lakh, however, ₹ 1,57,20.92 lakh were anticipated as saving and surrendered in March 2019.

(x) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5475-Capital Outlay on Other General Economic Services-00 - 112-Statistics-				
11-Border Area Development Programme-				Augmentation of provision by ₹ 16,18.33 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for major works. There was saving of ₹ 3,90.77 lakh, ₹ 21,53.92 lakh and ₹ 36,57.85 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 20,06.29 lakh have not been intimated (August 2019).
O	34,91.07	52,17.00	32,10.71	
S	1,07.60			
R	16,18.33			
20-Special Package for Border Area-				
O	1,36,00.00	13,60.00	13,60.00	
S	..			
R	-1,22,40.00			
789-Special Component Plan for Scheduled Castes-				
07-Border Area Development Programme-				Augmentation of provision by ₹ 7,61.75 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for major works. There was saving of ₹ 2,96.92 lakh, ₹ 5,90.26 lakh and ₹ 17,21.70 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 9,42.94 lakh have not been intimated (August 2019).
O	16,42.85	24,55.00	15,12.06	
S	50.40			
R	7,61.75			

Grant No. 19- conclud.

16-Special Package for Border Area-		6,40.00	6,40.00	..	Reduction in provision by ₹ 57,60.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department for major works.
O	64,00.00				
S	..				
R	-57,60.00				

(xi) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
5475-Capital Outlay on Other General Economic Services-00 - 112-Statistics-					
07-Construction of Vit-Te-Yojana (Finance and Planning) Bhawan at Chandigarh-	1.00	..	-1.00	Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department for major works.	
O					1,00.00
S					..
R					-99.00

Grant No. 20- Power

Revenue:**Major Head:**

- 2045 - Other Taxes and Duties on
Commodities and Services
2070 - Other Administrative Services
2801 - Power
2810 - New and Renewable Energy

Voted-

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	29,60,41,44	29,60,41,46	22,02,18,17	-7,58,23,29	..
Supplementary	2				

Charged-

Original	..	1,70	..	-1,70	..
Supplementary	1,70				

Capital:**Major Head:**

- 4810 - Capital Outlay on New and
Renewable Energy

Voted-

Original	52,90,00	52,90,00	..	-52,90,00	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) There was an overall saving of ₹ 7,58,23.29 lakh in the voted grant but no amount was surrendered by the department during the year.
- (ii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2045-Other Taxes and Duties on Commodities and Services-00 -103-Collection Charges-Electricity Duty-				

Grant No. 20- contd.

01-Electricity Duty-					Reasons for the saving of ₹ 1,06.94 lakh have not been intimated (August 2019).
O	5,79.27				
S	..	5,79.27	4,72.33	-1,06.94	
R	..				
2801-Power-80-General-101-Assistance to Electricity Boards-					
01- Subsidy under Rural Electrification of Punjab Electricity Board-					There was saving of ₹ 1,45,00.00 lakh, ₹ 12,37,24.00 lakh and ₹ 14,19,00.00 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	26,53,00.00				
S	..	26,53,00.00	21,06,19.00	-5,46,81.00	
R	..				
02-Assistance to Punjab State Power Corporation Ltd.- 01-Compensation for Loss under UDAY Scheme as per Clause 1.2 (I)-					Reasons for the saving of ₹ 2,09,31.00 lakh have not been intimated (August 2019).
O	3,00,00.00				
S	..	3,00,00.00	90,69.00	-2,09,31.00	
R	..				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2810-New and Renewable Energy-00- 102-Renewable Energy for Rural Applications-				
06-Solar Cooker Programme for Women in the State under Jawahar Lal Nehru National Solar Mission-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	13.60			
S	..	13.60	..	
R	..			
789-Special Component Plan for Scheduled Castes-				
03-Providing LED based Solar Photovoltaic Street Lights in Villages having 100% SC Population-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.00			
S	..	1,00.00	..	
R	..			

Grant No. 20- contd.

07-Solar Cooker Programme for Women in the State under Jawahar Lal Nehru National Solar Mission-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6.40				
S	..	6.40	..	-6.40	
R	..				

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2045-Other Taxes and Duties on Commodities and Services-00 -103-Collection Charges-Electricity Duty-					
98-Computerization in the State- 06-Development Application Software-				Reasons for the excess of ₹ 28.03 lakh have not been intimated (August 2019).	
O	..				
S	0.01	0.01	28.04		+28.03
R	..				

Capital:

(v) There was an overall saving of ₹ 52,90.00 lakh in voted grant but no amount was surrendered by the department during the year.

(vi) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4810-Capital Outlay on New and Renewable Energy-00 -101-New and Renewable Energy Programmes and Applications-				

Grant No. 20- conold.

03-Supply/Installation and Commissioning of LED based SPV Street Lights under Solar Photovoltaic Demonstration Programme in Punjab-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,63.20				
S	..	1,63.20	..	-1,63.20	
R	..				
04-Implementation of Energy Conservation Act 2001-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	50.00				
S	..	50.00	..	-50.00	
R	..				
06-SPV Water Pumping Programme under Jawaharlal Nehru Solar Mission-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	34,00.00				
S	..	34,00.00	..	-34,00.00	
R	..				
789-Special Component Plan for Scheduled Castes-					
01-Supply/Installation and Commissioning of LED based SPV Street Lights under Solar Photovoltaic Demonstration Programme in Punjab-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	76.80				
S	..	76.80	..	-76.80	
R	..				
02-SPV Water Pumping Programme under Jawaharlal Nehru Solar Mission-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	16,00.00				
S	..	16,00.00	..	-16,00.00	
R	..				

Grant No. 21- Public Works

Revenue:**Major Head:**

- 2059 - Public Works
 2215 - Water Supply and Sanitation
 2515 - Other Rural Development Programmes
 3054 - Roads and Bridges

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	4,98,70,12	6,59,68,72	9,75,43,40	+3,15,74,68
Supplementary	1,60,98,60				3,73

Charged -

Original	9,00	1,83,94	2,83,13	+99,19	..
Supplementary	1,74,94				

Capital:**Major Head:**

- 4059 - Capital Outlay on Public Works
 4215 - Capital Outlay on Water Supply and Sanitation
 5053 - Capital Outlay on Civil Aviation
 5054 - Capital Outlay on Roads and Bridges
 5475 - Capital Outlay on Other General Economic Services

Voted -

Original	11,48,41,50	12,59,25,57	7,52,58,18	-5,06,67,39	2,38,27,95
Supplementary	1,10,84,07				

Notes and Comments:**Revenue:**

- (i) The excess of ₹ 3,15,74.68 lakh (₹ 3,15,74,68,157) over the voted grant requires regularisation.
- (ii) In view of the excess of ₹ 3,15,74.68 lakh in the voted grant, the supplementary grant of ₹ 1,60,98.60 lakh obtained in March 2019 proved inadequate.
- (iii) In view of the excess of ₹ 3,15,74.68 lakh in the voted grant, the surrender of ₹ 3.73 lakh in March 2019 proved injudicious.
- (iv) Excess in the voted grant [partly set off by saving under other heads as mentioned in note below (vi)] was mainly under the following heads:-

Grant No. 21- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2059-Public Works-60-Other Buildings -053-Maintenance and Repairs-				
11-Industrial Training-				Last year there was excess of ₹ 12,84.15 lakh. Reasons for the excess of ₹ 3,38.87 lakh have not been intimated (August 2019).
O	45,00.00	60,00.00	63,38.87	
S	15,00.00			
R	..			
19-Electrical Operational Works-				Augmentation of provision by ₹ 6,71.34 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) professional services (₹ 5,88.00 lakh), (ii) electricity charges (₹ 75.00 lakh), office expenses (₹ 12.99 lakh) and (iv) water charges (₹ 10.00 lakh), partly set off by saving due to non-release of funds by the Finance Department for (i) petrol, oil and lubricants (₹ 10.65 lakh) and (ii) repair and maintenance of staff cars (₹ 4.00 lakh). Reasons for the saving of ₹ 54.53 lakh have not been intimated (August 2019).
O	9,90.00	16,61.35	16,06.82	
S	0.01			
R	6,71.34			

(v) Instances where the expenditure was incurred without provision of funds are given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2059-Public Works-60-Other Buildings -052-Machinery and Equipment-				
09-Pro-rata Charges of Tools and Plants transferred to Major Head 2216-Housing and 3054-Roads and Bridges-				No Budget provision existed under this head. The budget also anticipated matching recoveries of ₹ Nil. Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	10.97	
S	..			
R	..			
80-General -001-Direction and Administration-				
07-Establishment Charges paid to Public Health Department for Works done by that Department-				No Budget provision existed under this head. The budget also anticipated matching recoveries of ₹ Nil. Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without
O	97,57.52	
S	..			
R	..			

Grant No. 21- contd.

					provision of funds have not been intimated (August 2019).
799-Suspense-					
O	..				No Budget provision existed under this head. The budget also anticipated matching recoveries of ₹ Nil.
S	..	..	6,63.13	+6,63.13	
R	..				
					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 2006-07 to 2018-19.

Gross Expenditure				Recoveries			Net Expenditure	
₹ in lakh								
Year	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
2006-07	..	1,55,21.85	1,55,21.85	..	1,42,82.91	1,42,82.91	..	+12,38.94
2007-08	..	1,20,59.75	1,20,59.75	..	1,25,37.31	1,25,37.31	..	-4,77.56
2008-09	..	1,67,91.26	1,67,91.26	..	1,59,80.78	1,59,80.78	..	+8,10.48
2009-10	..	1,84,97.85	1,84,97.85	..	1,76,02.46	1,76,02.46	..	+8,95.39
2010-11	..	2,19,13.08	2,19,13.08	..	1,99,76.17	1,99,76.17	..	+19,36.91
2011-12	..	1,57,79.01	1,57,79.01	..	1,75,60.95	1,75,60.95	..	-17,81.94
2012-13	..	52,28.26	52,28.26	..	63,88.98	63,88.98	..	-11,60.72
2013-14	..	36,97.68	36,97.68	..	51,04.62	51,04.62	..	-14,06.94
2014-15	..	19,65.31	19,65.31	..	21,20.00	21,20.00	..	-1,54.69
2015-16	..	14,97.05	14,97.05	..	10,82.97	10,82.97	..	+4,14.08
2016-17	..	34,14.44	34,14.44	..	32,57.52	32,57.52	..	+1,56.92
2017-18	..	7,07.91	7,07.91	..	12,13.74	12,13.74	..	-5,05.83
2018-19	..	6,63.13	6,63.13	..	1,81,29.70	1,81,29.70	..	-1,74,66.57

2215-Water Supply and Sanitation-01-Water Supply-					
799-Suspense-					
O	..				No Budget provision existed under this head. The budget also anticipated matching recoveries of ₹ Nil.
S	..	..	1,02.71	+1,02.71	
R	..				
					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).

2515-Other Rural Development Programmes-00-					
799-Suspense-					
O	..				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	..	83.95	+83.95	
R	..				

Grant No. 21- contd.

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-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	1,69,86.67	+1,69,86.67
R	..				
797-Transfers to/from Reserve Fund/Deposit Account-					
01-Amount Transferred to Subvention from Central Road Fund-					Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..				
S	..	..	1,70,11.00	+1,70,11.00
R	..				
799-Suspense-					
O	..				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	..	48.70	+48.70
R	..				

(vi) Saving was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2059-Public Works-80- General -001-Direction and Administration-					
01-Direction-				Reduction in provision by ₹ 1,00.77 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on petrol, oil and lubricants (₹ 50.00 lakh), less receipt of bills of (ii) repair and maintenance of staff cars (₹ 20.00 lakh), (iii) electricity charges (₹ 10.00 lakh), (iv) water charges (₹ 5.00 lakh) and (v) domestic travel expenses (₹ 3.50 lakh), partly set off by excess due to payment of arrears of salaries to the Government employees (₹ 7.73 lakh). There was saving of ₹ 42,44.64 lakh, ₹ 38,27.33 lakh and ₹ 39,80.20 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 46,34.44 lakh have not been intimated (August 2019).	
O	3,80,20.50	3,87,12.00	3,40,77.56		-46,34.44
S	7,92.27				
R	-1,00.77				

Grant No. 21- contd.

3054-Roads and Bridges-01- National Highways- 337-Road Works-					
01-National Highways-					Reduction in provision by ₹ 8,68.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for minor works. Last year there was saving of ₹ 6,72.94 lakh. Reasons for the saving of ₹ 1,79.52 lakh have not been intimated (August 2019).
O	15,00.00	6,32.00	4,52.48	-1,79.52	
S	..				
R	-8,68.00				

3054-Roads and Bridges-03- State Highways- 337-Road Works-					
02-State Highways-					Reasons for the saving of ₹ 78,21.07 lakh have not been intimated (August 2019).
O	35,00.00	1,70,00.00	91,78.93	-78,21.07	
S	1,35,00.00				
R	..				
04-Maintenance of Roads under PMGSY-					Augmentation of provision by ₹ 2,93.70 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for minor works. Reasons for the saving of ₹ 5,45.97 lakh have not been intimated (August 2019).
O	4,50.00	10,50.00	5,04.03	-5,45.97	
S	3,06.30				
R	2,93.70				

Charged:

- (vii) The excess of ₹ 99.19 lakh (₹ 99,19,608) over the charged appropriation requires regularisation.
- (viii) In view of the excess of ₹ 99.19 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 1,74.94 lakh obtained in March 2019 proved inadequate.
- (ix) An instance where the expenditure was incurred without appropriation of funds is given below:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3054-Roads and Bridges-03- State Highways- 800-Other Expenditure-				
01-Other Expenditure-				Reasons for incurring expenditure without charged appropriation of funds have not been intimated (August 2019)
O	98.35	
S	..			
R	..			

Grant No. 21- contd.

Capital:

- (x) In view of the saving of ₹ 5,06,67.39 lakh in the voted grant, the supplementary grant of ₹ 1,10,84.07 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (xi) Total saving in the voted grant was ₹ 5,06,67.39 lakh, however, ₹ 2,38,27.95 lakh were anticipated as saving and surrendered in March 2019.
- (xii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (xv) and (xvi) below] was mainly under the following heads :-

Classification		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh					
4059-Capital Outlay on Public Works-80-General- 051- Construction-					
02-Courts-					Augmentation of provision by ₹ 1,99.99 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. There was saving of ₹ 61,24.76 lakh, ₹ 76,19.59 lakh and ₹ 19,72.50 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 25,23.10 lakh have not been intimated (August 2019).
O	75,00.00	76,99.99	51,76.89	-25,23.10	
S	..				
R	1,99.99				
5054-Capital Outlay on Roads and Bridges-03-State Highways -337-Road Works-					
33-7 Rural Roads Projects (Rural Infrastructure Development Fund-XVII)-					Reduction in provision by ₹ 3,80.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 12,18.89 lakh, ₹ 19,38.45 lakh and ₹ 11,34.96 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 79.42 lakh have not been intimated (August 2019).
O	4,80.00	1,00.00	20.58	-79.42	
S	..				
R	-3,80.00				
44-Special Repairs of Plan Roads-					Reduction in provision by ₹ 1,49,25.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 23,83.71 lakh have not been intimated (August 2019).
O	2,99,25.00	1,50,00.00	1,26,16.29	-23,83.71	
S	..				
R	-1,49,25.00				

Grant No. 21- contd.

45-57 Number Roads and 7 Number Bridges under (Rural Infrastructure Development Fund-XXI)-					Reduction in provision by ₹ 30,42.38 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	37,00.00				Reasons for the excess of ₹ 28,17.47 lakh have not been intimated (August 2019).
S	..	6,57.62	34,75.09	+28,17.47	
R	-30,42.38				
46-Pradhan Mantri Gram Sadak Yojana-01-Rural Road Project-NABARD (Rural Infrastructure Development Fund-XX)-					Reduction in provision by ₹ 62,82.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	95,00.00				Last year there was saving of ₹ 52,15.02 lakh. Reasons for the saving of ₹ 14,29.77 lakh have not been intimated (August 2019).
S	..	32,18.00	17,88.23	-14,29.77	
R	-62,82.00				
800-Other Expenditure-					
10-Central Road Fund-					Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to non release of funds by the Finance Department for major works.
O	2,85,00.00				There was saving of ₹ 25,85.61 lakh, ₹ 6,38.79 lakh and ₹ 47,62.62 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,08,78.59 lakh have not been intimated (August 2019).
S	..	2,80,00.00	1,71,21.41	-1,08,78.59	
R	-5,00.00				
04-District & Other Roads -337-Road Works-					
05-Strengthening of Rural Roads to be Financed out of RDF funds-					Reduction in provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	35,00.00				Last year there was excess of ₹ 5,09.81 lakh. Reasons for the excess of ₹ 2,73.52 lakh have not been intimated (August 2019).
S	..	30,00.00	32,73.52	+2,73.52	
R	-5,00.00				
05-Roads -101-Bridges-					
02-Rail Under Bridges at Bathinda-					Reduction in provision by ₹ 16,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	26,00.00				Last year there was saving of ₹ 25,97.50 lakh. Reasons for the saving of ₹ 7,09.60 lakh have not been intimated (August 2019).
S	..	10,00.00	2,90.40	-7,09.60	
R	-16,00.00				

Grant No. 21- contd.

(xiii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4059-Capital Outlay on Public Works-80-General- 051-Construction-				
65-Completion of Circuit Houses (Ferozepur and Gurdaspur)-				Augmentation of provision by ₹ 3,50.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	50.00			
S	..	4,00.00	.. -4,00.00	
R	3,50.00			
5054-Capital Outlay on Roads and Bridges-03-State Highways- 337-Road Works-				
46-Pradhan Mantri Gram Sadak Yojana- 03-NABARD-(Rural Infrastructure Development Fund-XXIV)-				Reduction in provision by ₹ 28,31.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	78,31.00			
S	..	50,00.00	.. -50,00.00	
R	-28,31.00			
789-Special Component Plan for Scheduled Castes-				
01-NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges- 13-Rural Infrastructure Development Fund-XX- Proposed Projects for Rural Roads and Bridge in Punjab State-				Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,00.00			
S	..	2,00.00	.. -2,00.00	
R	-1,00.00			
02-Central Road Fund-				Augmentation of provision by ₹ 3,98.01 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.
O	15,00.00			
S	1,01.99	20,00.00	.. -20,00.00	
R	3,98.01			

Grant No. 21- contd.

				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
06-World Bank Scheme for Road Infrastructure-99-No Detailed Head-				Augmentation of provision by ₹ 7,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.00	8,00.00	..	
S	..			
R	7,00.00				-8,00.00
07-Special Repairs of Plan Roads-				Reduction in provision by ₹ 12,45.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	15,75.00	3,30.00	..	
S	..			
R	-12,45.00				-3,30.00
04-District & Other Roads -789- Special Component Plan for Scheduled Castes-				
03-Pradhan Mantri Gram Sadak Yojana-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	7,05.00	12,35.00	..	
S	5,30.00			
R	..				-12,35.00

(xiv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5054-Capital Outlay on Roads and Bridges-03-State Highways -337-Road Works-				
36-55 Rural Roads and 2 Bridges Projects (Rural Infrastructure Development Fund-XVI)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	95.00	..	..
S	..			
R	-95.00			

Grant No. 21- contd.

40-20 Rural Roads and 18 bridges Projects (Rural Infrastructure Development Fund-XIII)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	47.50			
S	..	..	..
R	-47.50			
42-66 Rural Roads and 10 bridges Projects (Rural Infrastructure Development Fund-XIV)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	52.25			
S	..	..	..
R	-52.25			
789-Special Component Plan for Scheduled Castes-				
01-NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges- 09-Rural Infrastructure Development Fund-XV(I)-55 Rural Roads and 2 Bridges Projects-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	5.00			
S	..	..	..
R	-5.00			
01-NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges- 11-Rural Infrastructure Development Fund-XVII-7 Rural Roads Projects-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	20.00			
S	..	..	..
R	-20.00			
01-NABARD Assisted Project for Construction/Widening of Roads and Construction of Bridges- 12-Rural Infrastructure Development Fund-XIX-101 Rural Roads Projects-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	21.00			
S	..	..	..
R	-21.00			

Grant No. 21- contd.

03-Upgradation of Roads under Pradhan Mantri Gramin Sadak Yojana- 01-Rural Road Project- NABARD (Rural Infrastructure Development Fund-XX)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	5,00.00			
S	..			
R	-5,00.00			

(xv) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4059-Capital Outlay on Public Works-80-General- 051-Construction-					
57-Purchase of Land and Construction of Building of Chowksi Bhawan S.A.S. Nagar (Mohali)-				Augmentation of provision by ₹ 13,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works.	
O	5,00.00				
S	..				
R	13,00.00	18,00.00	13,28.66	-4,71.34	Reasons for the saving of ₹ 4,71.34 lakh have not been intimated (August 2019).

5054-Capital Outlay on Roads and Bridges-03-State Highways -337-Road Works-					
34-101 Rural Roads Projects (Rural Infrastructure Development Fund-XIX)-				Reduction in provision by ₹ 2,40.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.	
O	4,40.00				
S	..				
R	-2,40.00	2,00.00	15,42.15	+13,42.15	Reasons for the excess of ₹ 13,42.15 lakh have not been intimated (August 2019).
47-Construction of Roads and Bridges- 01-Construction of 10 Rural Roads and 1 Bridge Project under (Rural Infrastructure Development Fund-XXIV)-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 6,99.99 lakh through re-appropriation in March 2019 due to post budget decision of the Government to provide more funds for major works.	
O	..				
S	0.01				
R	6,99.99	7,00.00	20,50.46	+13,50.46	Reasons for the excess of ₹ 13,50.46 lakh have not been intimated (August 2019).

5475-Capital Outlay on Other General Economic Services-00- 800-Other Expenditure-				
--	--	--	--	--

Grant No. 21- contd.

07-Strengthening of Weights and Measures Infrastructure of the State-		1,00.00	70.01	-29.99	Augmentation of provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for the saving of ₹ 29.99 lakh have not been intimated (August 2019).
O	1.00				
S	..				
R	99.00				

(xvi) Instances where expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4059-Capital Outlay on Public Works-80-General- 051-Construction-				
13-Mini Secretariat-				
O	Last year expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	23.04	+23.04	
R	

4215-Capital Outlay on Water Supply and Sanitation- 01-Water Supply- 102-Rural Water Supply-				
35-Special Assistance for Mitigation of Drinking Water Problems in the Habitations Affected with Arsenic and Fluoride-				
O	..	..	..	Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	28.04	+28.04	
R	..	..	..

5054-Capital Outlay on Roads and Bridges-01- National Highways -337-Road Works-				
01-Road Works-				
O	..	..	..	Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	3,54.37	+3,54.37	
R	..	..	..
03-State Highways -337-Road Works-				
01-Road Works-				
O	..	..	..	Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	1,73.31	+1,73.31	
R	..	..	..

Grant No. 21- contd.

43-11 Rural Roads and 9 bridges Projects (Rural Infrastructure Development Fund-XV)-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	..	87.26	+87.26
R	..			

(xvii) Subvention from Central Road Fund:-

The additional revenue realised from increase in the excise and import duties on motor spirits is credited to a fund constituted by the Government of India. From this fund, subventions are made to States and Union Territories for expenditure on road development approved by the Government of India, the amount received as subventions is credited as grant from Government of India and an equal amount is transferred to the deposit account "Subventions from Central Road Fund" against provision made under this Grant (Grant No. 21- Public Works).

The actual expenditure on the scheme is initially booked under this grant and subsequently transferred to the deposit account.

Subvention of ₹ 1,70,11.00 crore was received and expenditure amounting to ₹ 1,71,21.41 crore was adjusted against deposit account during the year 2018-19. The balance at the credit of deposit account on 31 March 2019 was ₹ 1,11,12.19 crore.

(xviii) Review of Machinery and Equipment Charges in Public Works Department, Buildings and Roads Branch –

Machinery and Equipment charges compared to the Works Expenditure for 2016-17, 2017-18 and 2018-19 are as under :-

	2016-17	2017-18	2018-19
	(₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	19,17,51.72	16,82,22.86	16,49,62.01
Machinery & Equipment Charges	5,84.70	7,95.22	2,53.88

(xix) Review of Establishment Charges in Public Works Department, Buildings and Roads Branch–

The per cent of Establishment Charges to Works expenditure for 2016-17, 2017-18 and 2018-19 are given below:-

	2016-17	2017-18	2018-19
	(₹ in lakh)		
Works Expenditure under Revenue Head (excluding Public Health Branch)	19,17,51.72	16,82,22.86	16,49,62.01
Establishment Charges	2,92,30.74	2,04,01.36	1,77,15.96
Per cent of Establishment Charges to Works Expenditure	15.24%	12.12%	10.74%

Grant No. 21- conold.

(xx) **Suspense Transactions:**– The expenditure under the grant includes ₹ 7,99.96 lakh under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Accounts of Grant No. "21–Public Works".

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
(₹ in lakh)				
2059- Public Works-				
Stock	+2,79.00	0.86	4.66	+2,75.20
Miscellaneous Works Advances	+1,02,36.15	6,62.27	11,38.38	+97,60.04
Total	+1,05,15.15	6,63.13	11,43.04	+1,00,35.24
2515- Other Rural Development Programme-				
Stock	-4,92.68	0.89	0.00	-4,91.79
Miscellaneous Works Advances	+4,15.25	87.24	89.89	+4,12.60
Total	-77.43	88.13	89.89	-79.19
3054- Roads and Bridges-				
Stock	+5,16.95	0.00	0.00	+5,16.95
Miscellaneous Works Advances	+29,68.03	48.70	1,40.78	+28,75.95
Total	+34,84.98	48.70	1,40.78	+33,92.90
4059- Capital Outlay on Public Works-				
Stock	+0.55	0.00	0.00	+0.55*
Miscellaneous Works Advances	+0.36	0.00	0.00	+0.36*
Total	+0.91	0.00	0.00	+0.91

* The debit balance pertains to the period prior to 1 April 1987 which is yet to be adopted by the concerned Public Works Division under the revised classification effective from 1 April 1987. The matter for its adoption is under correspondence with the Department.

Grant No. 22- Revenue and Rehabilitation

Revenue:**Major Head:**

- 2029 - Land Revenue**
2030 - Stamps and Registration
2052 - Secretariat - General Services
2053 - District Administration
2235 - Social Security and Welfare
2245 - Relief on account of Natural Calamities
2250 - Other Social Services

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	14,16,79,33	14,22,28,47	11,72,23,50	-2,50,04,97
Supplementary	5,49,14				93,57,83

Charged -

Original	30,46	48,83	10,16	-38,67	..
Supplementary	18,37				

Capital:**Major Head:**

- 4059 - Capital Outlay on Public Works**

Voted -

Original	..	1,00	..	-1,00	..
Supplementary	1,00				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 2,50,04.97 lakh in the voted grant, the supplementary grant of ₹ 5,49.14 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 2,50,04.97 lakh, however, ₹ 93,57.83 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 22- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2029-Land Revenue-00 - 103-Land Records-				
01-Superintendence-				Augmentation of provision by ₹ 6.20 lakh through reappropriation in March 2019 was due to clearance of pending bills of (i) electricity charges (₹ 3.20 lakh), (ii) medical reimbursement (₹ 2.00 lakh), (iii) water charges (₹ 1.50 lakh), (iv) domestic travel expenses (₹ 1.00 lakh) and (v) enhanced rates of daily wages (₹ 1.00 lakh), partly set off by saving due to cut imposed by the Finance Department on office expenses (₹ 2.50 lakh). Reasons for the saving of ₹ 55.65 lakh have not been intimated (August 2019).
O	4,31.45	3,82.00	-55.65	
S	..			
R	6.20			
02-District Establishment-				Reduction in provision by ₹ 95.50 lakh through re-appropriation in March 2019 was due to less number of beneficiaries for scholarships/stipends (₹ 1,00.00 lakh), partly set off by excess due to clearance of pending bills of electricity charges (₹ 4.50 lakh). There was saving of ₹ 49,69.00 lakh, ₹ 4,54.72 lakh and ₹ 7,08.24 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 32,04.83 lakh have not been intimated (August 2019).
O	2,27,02.81	1,94,02.48	-32,04.83	
S	..			
R	-95.50			
2053-District Administration-00 -101- Commissioners-				
01-Commissioners-				Reduction in provision by ₹ 65.17 lakh through re-appropriation in March 2019 was mainly due to (i) vacant posts (₹ 65.00 lakh) and (ii) less receipt of bills of telephone charges (₹ 1.00 lakh). Reasons for the saving of ₹ 42.24 lakh have not been intimated (August 2019).
O	10,53.44	9,46.03	-42.24	
S	..			
R	-65.17			
2235-Social Security and Welfare-60-Other Social Security and Welfare Programmes -200-Other Programmes-				

Grant No. 22- contd.

08-Directorate for Relief to Persons affected by Riots-					Augmentation of provision by ₹ 1,68.55 lakh through re-appropriation in March 2019 was mainly due to decision of the Government to provide more funds for other charges (₹ 1,66.99 lakh). There was saving of ₹ 2,92.70 lakh, ₹ 4,18.89 lakh and ₹ 4,46.02 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 7,32.31 lakh have not been intimated (August 2019).
O	43,04.70	44,73.25	37,40.94	-7,32.31	
S	..				
R	1,68.55				
35-Financial Assistance to the Families of Farmers/Farm Labourers who Committed Suicide due to Indebtness-					Reduction in provision by ₹ 3,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. There was saving of ₹ 16,97.84 lakh, ₹ 5,26.00 lakh and ₹ 68.50 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 4,14.00 lakh have not been intimated (August 2019).
O	10,00.00	7,00.00	2,86.00	-4,14.00	
S	..				
R	-3,00.00				
2245-Relief on Account of Natural Calamities-02-Floods, Cyclones etc.- 101-Gratuitous Relief-					Reduction in provision by ₹ 74,64.40 lakh through re-appropriation in March 2019 was due to occurrence of less calamities. Reasons for the excess of ₹ 9,14.46 lakh have not been intimated (August 2019).
01-Gratuitous Relief-		25,35.60	34,50.06	+9,14.46	
O	1,00,00.00				
R	-74,64.40				
106-Repairs and Restoration of Damaged Roads and Bridges-					Reduction in provision by ₹ 99.99 lakh through re-appropriation in March 2019 was due to occurrence of less calamities.
01-Repairs and Restoration of Damaged Roads and Bridges-		0.01	4.88	+4.87	
O	1,00.00				
R	-99.99				
122-Repairs and Restoration of Damaged Irrigation and Flood Control Works-					

Grant No. 22- contd.

01-Repairs and Restoration of Damaged Irrigation and Flood Control Works-					Last year there was saving of ₹ 4,79.21 lakh. Reasons for the saving of ₹ 8,60.43 lakh have not been intimated (August 2019).
O	10,00.00	10,00.00	1,39.57	-8,60.43	
S	..				
R	..				
02-Training-					Reasons for the saving of ₹ 49.97 lakh have not been intimated (August 2019).
O	50.00	50.50	0.53	-49.97	
S	..				
R	0.50				
03-Procurement and Equipment-					Reduction in provision by ₹ 42,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Last year there was saving of ₹ 11,47.78 lakh. Reasons for the saving of ₹ 7,96.00 lakh have not been intimated (August 2019).
O	50,00.00	8,00.00	4.00	-7,96.00	
S	..				
R	-42,00.00				
80-General-800-Other Expenditure-					
02-Expenditure for Calamities which do not fall under the Norms of Government of India or in Excess of Norms of Government of India-					Reduction in provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to occurrence of less calamities. There was saving of ₹ 25,18.66 lakh and ₹ 48.27 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 35,25.89 lakh have not been intimated (August 2019).
O	70,00.00	60,00.00	24,74.11	-35,25.89	
S	..				
R	-10,00.00				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2029-Land Revenue-00 - 103-Land Records-				
04-National Land Records Modernisation Programme-				Reduction in provision by ₹ 1.00 lakh through re-appropriation in March 2019 was due to less-release of funds by the Finance Department for other charges. Reasons for the non-utilization of the entire provision have not been intimated (August 2019).
O	1.00	5,49.04	..	
S	5,49.04			
R	-1.00			

Grant No. 22- contd.

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2030-Stamps and Registration-02-Stamps-Non-Judicial-102-Expenses on Sale of Stamps-				
01-Expenses on Sale of Stamps-				Reduction in provision by ₹ 1,56.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. There was excess of ₹ 1,15.07 lakh and ₹ 1,92.39 lakh during 2016-17 and 2017-18 respectively. Reasons for the excess of ₹ 3,04.19 lakh have not been intimated (August 2019).
O	5,00.00			
S	..	3,44.00	6,48.19	
R	-1,56.00		+3,04.19	
2235-Social Security and Welfare-01-Rehabilitation-800-Other Expenditure-				
03-Compensation to the Farmers of Border Area whose Land is Situated between Border Fence and International Border-				Augmentation of provision by ₹ 21,69.74 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds for other charges. There was saving of ₹ 10,54.62 lakh and ₹ 2,30.48 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,78.86 lakh have not been intimated (August 2019).
O	25,21.51			
S	..	46,91.25	45,12.39	
R	21,69.74		-1,78.86	
2245-Relief on Account of Natural Calamities-02-Floods, Cyclones etc.- 113-Assistance for Repairs/Reconstruction of Houses-				
01-Assistance for Repairs/Reconstruction of Houses-				Augmentation of provision by ₹ 3,50.00 lakh through re-appropriation in March 2019 was due to occurrence of more calamities. There was saving of ₹ 1,60.32 lakh, ₹ 5,57.55 lakh and ₹ 47.48 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,99.35 lakh have not been intimated (August 2019).
O	1,00.00			
S	..	4,50.00	1,50.65	
R	3,50.00		-2,99.35	

Grant No. 22- conold.

Charged:

- (vi) In view of the saving of ₹ 38.67 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 18.37 lakh obtained in March 2019 proved excessive.
- (vii) There was an overall saving of ₹ 38.67 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (viii) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2053-District Administration-00- 093-District Establishments-				
01-District Establishments-				Reasons for the saving of ₹ 24.25 lakh have not been intimated (August 2019).
<i>O</i>	15.35			
<i>S</i>	18.37	33.72	9.47	
<i>R</i>	..		-24.25	

(ix) State Disaster Response Fund:-

The State Government replaced the Calamity Relief Fund with the State Disaster Response Fund (SDRF) in 2010-11 as per the recommendations of the Thirteenth Finance Commission, which is operated under Major Head-8121-General and Other Reserve Funds-122-State Disaster Response Fund (Reserve Fund bearing Interest). In terms of the guidelines of the Fund, the Centre and State Governments are required to contribute to the Fund in the proportion of 75:25.

As on 01 April 2018 opening balance of the fund was ₹ 53,82,20.36 lakh. During the year 2018-19, ₹ 9,19,50.81 lakh (₹ 3,21,99.00 lakh Centre share, ₹ 96,05.50 lakh State share, ₹ 16,63.56 lakh towards refund of previous years unspent balance lying with the Drawing and Disbursing Officers and ₹ 4,84,82.75 lakh towards payment of interest by the State Government) were transferred to the Fund. Expenditure amounting to ₹ 38,21.91 lakh booked under Major Head 2245 - Relief on account of Natural Calamities, was recouped from SDRF leaving a balance of ₹ 62,63,49.26 lakh in the Fund as on 31 March 2019.

Details of transactions in the SDRF are given in Statements 14, 15, 21 and 22 of the Finance Accounts.

Grant No. 23- Rural Development and Panchayats

Revenue:**Major Head :**

- 2202 - General Education
- 2415 - Agricultural Research and Education
- 2501 - Special Programmes for Rural Development
- 2515 - Other Rural Development Programmes
- 3604 - Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	27,27,78,64	27,27,78,75	9,37,00,87	-17,90,77,88	8,73,67,44
Supplementary	11				

Capital:**Major Head :**

- 4515 - Capital Outlay on Other Rural Development Programmes

Voted -

Original	2,91,85,33	2,91,85,33	2,00,94,12	-90,91,21	58,15,07
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 17,90,77.88 lakh, however, ₹ 8,73,67.44 lakh were anticipated as saving and surrender in March 2019.
- (ii) Saving in the voted grant was mainly under the following heads:-

Grant No. 23- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2501-Special Programmes for Rural Development-02-Drought Prone Areas Development Programme-307-Soil and Water Conservation-				
01-Pradhan Mantri Krishi Sinchai Yojana-				Reduction in provision by ₹ 13,29.87 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Reasons for the saving ₹ 1,85.20 lakh have not been intimated (August 2019).
O	31,64.40			
S	..	18,34.53	16,49.33	
R	-13,29.87		-1,85.20	
06- Self Employment Programmes-102-National Rural Livelihood Mission-				
02-National Rural Livelihood Mission-				Augmentation of provision by ₹ 5,98.98 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 6,65.23 lakh have not been intimated (August 2019).
O	7,50.00			
S	0.02	13,49.00	6,83.77	
R	5,98.98		-6,65.23	
789-Special Component Plan for Scheduled Castes-				
02-National Rural Livelihood Mission-				Augmentation of provision by ₹ 5,98.98 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Reasons for the saving of ₹ 6,65.23 lakh have not been intimated (August 2019).
O	7,50.00			
S	0.02	13,49.00	6,83.77	
R	5,98.98		-6,65.23	

Grant No. 23- contd.

Grant No. 23- contd.					
2515-Other Rural Development Programmes-00-001-Direction and Administration-					
01-Administration-					Augmentation of provision by ₹ 4,94.14 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of (i) office expenses (₹ 5,00.00 lakh) and (ii) rent, rates and taxes (₹ 2.00 lakh), partly set off by saving mainly due to (i) non-release of funds by the Finance Department for petrol, oil and lubricants (₹ 4.00 lakh) and (ii) less receipt of bills of electricity charges (₹ 3.00 lakh). There was saving of ₹ 38,53.92 lakh, ₹ 16,84.09 lakh and ₹ 10,38.44 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 16,06.35 lakh have not been intimated (August 2019).
O	1,40,93.14	1,45,87.28	1,29,80.93	-16,06.35	
S	..				
R	4,94.14				
101-Panchayati Raj-					
09-Scheme for giving Honorarium to Sarpanches and Safai Sewaks in Panchayats in Punjab-					Reduction in provision by ₹ 14,18.97 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. There was saving of ₹ 45,77.33 lakh and ₹ 16,20.35 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,63.45 lakh have not been intimated (August 2019).
O	23,44.78	9,25.81	7,62.36	-1,63.45	
S	..				
R	-14,18.97				
102-Community Development-					
01-Celebration of Punjabi Migrated Day etc.-					Reduction in provision by ₹ 60.00 lakh through re-appropriation in March 2019 was due to less receipt of bills of other administrative expenses. Reasons for the saving of ₹ 30.00 lakh have not been intimated (August 2019).
O	1,00.00	40.00	10.00	-30.00	
S	..				
R	-60.00				
104-DRDA Administration-					
01-Strengthening/ Administration of District Rural Development Agencies/Zila Parishads-					Reasons for the saving of ₹ 1,76.03 lakh have not been intimated (August 2019).
O	11,25.00	11,25.00	9,48.97	-1,76.03	
S	0.02				
R	-0.02				

Grant No. 23- contd.

789-Special Component Plan for Scheduled Castes-					
06-Mahatma Gandhi National Rural Employment Guarantee Scheme-					There was saving of ₹ 39,71.07 lakh, ₹ 2,02,34.08 lakh and ₹ 1,66,14.64 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	2,60,00.00				
S	..	2,60,00.00	1,79,93.61	-80,06.39	Reasons for the saving of ₹ 80,06.39 lakh have not been intimated (August 2019).
R	..				
11-Strengthening/ Administration of District Rural Development Agencies in the State-					Reasons for the saving of ₹ 63.23 lakh have not been intimated (August 2019).
O	3,75.00				
S	0.02	3,75.00	3,11.77	-63.23	
R	-0.02				
800-Other Expenditure-					
29-Mahatma Gandhi National Rural Employment Guarantee Scheme-					There was saving of ₹ 22,06.32 lakh, ₹ 50,58.54 lakh and ₹ 41,53.64 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	65,00.00				
S	..	65,00.00	40,98.02	-24,01.98	Reasons for the saving of ₹ 24,01.98 lakh have not been intimated (August 2019).
R	..				
3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions-00 -200-Other Miscellaneous Compensation and Assignments-					
08-Compensation to Gram Panchayat Samities in Lieu of Tax on the Sale of Country Liquor-					Reduction in provision by ₹ 15,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (salary).
O	1,25,00.00				
S	..	1,10,00.00	1,08,00.69	-1,99.31	Reasons for the saving of ₹ 1,99.31 lakh have not been intimated (August 2019).
R	-15,00.00				
09-Grants for Service Provider Doctors in Rural Dispensaries-					There was saving of ₹ 15,23.97 lakh and ₹ 14,29.34 lakh during 2016-17 and 2017-18 respectively.
O	1,20,00.00				
S	..	1,20,00.00	99,33.78	-20,66.22	Reasons for the saving of ₹ 20,66.22 lakh have not been intimated (August 2019).
R	..				

Grant No. 23- contd.

24-Grant Recommended by the 14th Finance Commission to Panchayati Raj Institutions-				Reduction in provision by ₹ 8,50,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid for creation of capital assets.
O	19,00,00.00			
S	..	10,50,00.00	3,05,80.50	-7,44,19.50
R	-8,50,00.00			
Reasons for the saving of ₹ 7,44,19.50 lakh have not been intimated (August 2019).				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2515-Other Rural Development Programmes-00-101-Panchayati Raj-				
07-Training of Elected Representative and Functionaries of Panchayati Raj Institutions under Rashtriya Gram Swaraj Yojana-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 7,18.02 lakh through re-appropriation in March 2019 due to post-budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..			
S	0.01	7,18.03	..	-7,18.03
R	7,18.02			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				
789-Special Component Plan for Scheduled Castes-				
10-Rajiv Gandhi Panchayat Sashaktikaran Abhiyan-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 3,36.96 lakh through re-appropriation in March 2019 due to post-budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	..			
S	0.01	3,36.97	..	-3,36.97
R	3,36.96			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				

(iv) Instances where the entire provision was withdrawn are given below:-

2515-Other Rural Development Programmes-00-789-Special Component Plan for Scheduled Castes-	
--	--

Grant No. 23- contd.

12-Rewards to Panchayats Elected Unanimously-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	5,00.00				
S	..	..	..	..
R	-5,00.00				
800-Other Expenditure-					
37-Survey and Digital Mapping of Villages-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,00.00				
S	..	..	..	..
R	-1,00.00				

Capital:

(v) Total saving in the voted grant was ₹ 90,91.21 lakh, however, ₹ 58,15.07 lakh were anticipated as saving and surrender in March 2019.

(vi) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (viii) and (ix) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4515-Capital Outlay on Other Rural Development Programmes-00-103-Rural Development-				
04-Pradhan Mantri Awas Yojana-				Reduction in provision by ₹ 19,29.58 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	41,66.67			
S	..	22,37.09	22,37.09	
R	-19,29.58			
37-Shyama Prasad Mukherji Rurban Mission-03-Integrated Cluster Action Plan for Dhandra (Ludhiana)-				Augmentation of provision by ₹ 64.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,37.60 lakh have not been intimated (August 2019).
O	4,32.00			
S	..	4,96.80	2,59.20	
R	64.80			
37-Shyama Prasad Mukherji Rurban Mission-04-Integrated Cluster Action Plan for Sanghol (Fatehgarh Sahib)-				Augmentation of provision by ₹ 64.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,37.60 lakh have not been intimated (August 2019).
O	4,32.00			
S	..	4,96.80	2,59.20	
R	64.80			

Grant No. 23- contd.

37-Shyama Prasad Mukherji Rurban Mission-05-Integrated Cluster Action Plan for Sansarpur (Hoshiarpur)-					Augmentation of provision by ₹ 64.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,37.60 lakh have not been intimated (August 2019).
O	4,32.00				
S	..	4,96.80	2,59.20	-2,37.60	
R	64.80				
37-Shyama Prasad Mukherji Rurban Mission-06-Integrated Cluster Action Plan for Jalal (Bathinda)-					Augmentation of provision by ₹ 64.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,37.60 lakh have not been intimated (August 2019).
O	4,32.00				
S	..	4,96.80	2,59.20	-2,37.60	
R	64.80				
37-Shyama Prasad Mukherji Rurban Mission-07-Integrated Cluster Action Plan for Chola Sahib (Tarn Taran)-					Augmentation of provision by ₹ 64.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,37.60 lakh have not been intimated (August 2019).
O	4,32.00				
S	..	4,96.80	2,59.20	-2,37.60	
R	64.80				
40-Waste Management-02-Solid Waste Management-					Reduction in provision by ₹ 1,75.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	3,00.00				
S	..	1,25.00	1,21.61	-3.39	
R	-1,75.00				
789-Special Component Plan for Scheduled Castes-					
10-Pradhan Mantri Awas Yojana-					Reduction in provision by ₹ 77,18.29 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	1,66,66.66				
S	..	89,48.37	89,48.37	..	
R	-77,18.29				
28-Shyama Prasad Mukherji Rurban Mission-03-Integrated Cluster Action Plan for Dhandra (Ludhiana)-					Augmentation in provision by ₹ 43.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,58.40 lakh have not been intimated (August 2019).
O	2,88.00				
S	..	3,31.20	1,72.80	-1,58.40	
R	43.20				

Grant No. 23- contd.

28-Shyama Prasad Mukherji Rurban Mission- 04-Integrated Cluster Action Plan for Sanghol (Fatehgarh Sahib)-				Augmentation in provision by ₹ 43.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,58.40 lakh have not been intimated (August 2019).
O	2,88.00	3,31.20	1,72.80	-1,58.40
S	..			
R	43.20			
28-Shyama Prasad Mukherji Rurban Mission- 05-Integrated Cluster Action Plan for Sansarpur (Hoshiarpur)-				Augmentation in provision by ₹ 43.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,58.40 lakh have not been intimated (August 2019).
O	2,88.00	3,31.20	1,72.80	-1,58.40
S	..			
R	43.20			
28-Shyama Prasad Mukherji Rurban Mission- 06-Integrated Cluster Action Plan for Jalal (Bathinda)-				Augmentation in provision by ₹ 43.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,58.40 lakh have not been intimated (August 2019).
O	2,88.00	3,31.20	1,72.80	-1,58.40
S	..			
R	43.20			
28-Shyama Prasad Mukherji Rurban Mission- 07-Integrated Cluster Action Plan for Chola Sahib (Tarn Taran)-				Augmentation in provision by ₹ 43.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,58.40 lakh have not been intimated (August 2019).
O	2,88.00	3,31.20	1,72.80	-1,58.40
S	..			
R	43.20			

(vii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4515-Capital Outlay on Other Rural Development Programmes-00 -102- Community Development-				

Grant No. 23- contd.

01-Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through Non-Resident Indians Participation-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	60.00			
S	..	60.00	..	-60.00
R	..			
103-Rural Development-				
38-Punjab Pendu Awas Yojana-				Augmentation of provision by ₹ 6,59.34 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works.
O	0.66			
S	..	6,60.00	..	-6,60.00
R	6,59.34			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
39-Mahatma Gandhi Sarbat Vikas Yojana-				Augmentation of provision by ₹ 19.30 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works.
O	99.00			
S	..	1,18.30	..	-1,18.30
R	19.30			
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
789-Special Component Plan for Scheduled Castes-				
03-Provision of Matching Share for Providing Basic Infrastructure for Community Development in the Rural/Urban Areas through Non-Resident Indian Participation-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	40.00			
S	..	40.00	..	-40.00
R	..			

Grant No. 23- conclud.

27-Punjab Pendu Awas Yojna-					Augmentation of provision by ₹ 3,39.66 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	0.34	3,40.00	..	-3,40.00	
S	..				
R	3,39.66				

(viii) Excess was mainly under the following heads:-

4515-Capital Outlay on Other Rural Development Programmes-00 -103-Rural Development-					
40-Waste Management-01-Liquid Waste Management-					Augmentation of provision by ₹ 68.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works.
O	5,00.00	5,68.80	5,68.80	..	
S	..				
R	68.80				
800-Other Expenditure-					
01-Discretionary Grants for Development Purposes by Ministers-					Augmentation of provision by ₹ 24,00.00 lakh through re-appropriation in March 2019 was due to expansion of Cabinet of other charges. Reasons for the saving of ₹ 98.25 lakh have not been intimated (August 2019).
O	37,00.00	61,00.00	60,01.75	-98.25	
S	..				
R	24,00.00				

(ix) An instance where the expenditure was incurred without provision of funds is given below:-

4515-Capital Outlay on Other Rural Development Programmes-00 -103-Rural Development-					
32-Development of Hadda Roris in the Villages-					Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..	..	33.90	+33.90	
S	..				
R	..				

Grant No. 24- Science, Technology and Environment

Revenue:**Major Head:**

3425 - Other Scientific Research

3435 - Ecology and Environment

Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	17,36,79	17,36,79	4,27,92	-13,08,87	11,89,08
Supplementary	..				

Capital:**Major Head:**5425 - Capital Outlay on Other
Scientific and Environmental
Research**Voted -**

Original	22,53,25	22,53,33	2,94,00	-19,59,33	16,65,00
Supplementary	8				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 13,08.87 lakh, however, ₹ 11,89.08 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3425-Other Scientific Research-60-Others -200-Assistance to Other Scientific Bodies-				
37-Setting up of Biotechnology Incubator in Punjab-				Reasons for the saving of ₹ 30.00 lakh have not been intimated (August 2019).
O	1,00.00	1,00.00	70.00	
S	..			
R	..			
52-Bio-technology Incubator-Agri Food Testing Laboratories-				Reduction in provision by ₹ 60.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (salary).
O	1,60.00	1,00.00	1,00.00	
S	..			
R	-60.00			

Grant No. 24- contd.

(iii) Instances where the entire provision remained unutilized are given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3425-Other Scientific Research-60-Others -200- Assistance to Other Scientific Bodies-				
53-Gainful Utilization of Paddy Straw as Fuel to Replace Fossil Fuel-				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to (i) non-release of funds by the Finance Department under grants-in-aid (non-salary) (₹ 59.40 lakh) and (ii) cut imposed by the Finance Department on other charges (₹ 39.60 lakh).
O	1,00.00			
S	..	1.00	..	
R	-99.00		-1.00	
54-Green Punjab Incentives to Panchayats to Stop Burning of Paddy Straw in the State-				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,00.00			
S	..	1.00	..	
R	-99.00		-1.00	
55-Paddy Straw Management Challenge Fund for Innovation-				Reduction in provision by ₹ 4,99.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges.
O	5,00.00			
S	..	1.00	..	
R	-4,99.00		-1.00	
3435-Ecology and Environment-03- Environmental Research and Ecological Regeneration -102- Environmental Planning and Coordination-				
01-Directorate of Environment and Climate Change-				Reduction in provision by ₹ 1,30.29 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,00.00 lakh), (ii) non-revision of rates of rent, rates and taxes (₹ 15.00 lakh), (iii) less hiring of professional staff for professional
O	2,03.00			
S	..	72,71	..	
R	-1,30.29		-72.71	

Grant No. 24- contd.

	<p>services (₹ 4.50 lakh), non-release of funds by the Finance Department for (iv) petrol, oil and lubricants (₹ 3.00 lakh), (v) other administrative expenses (₹ 2.00 lakh), cut imposed by the Finance Department on (vi) publications (₹ 1.99 lakh), (vii) supplies and materials (₹ 1.50 lakh) and (viii) less release of funds by the Finance Department on domestic travel expenses (₹ 1.50 lakh).</p> <p>Reasons for non-utilization of the entire provision have not been intimated (August 2019).</p>
--	--

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3435-Ecology and Environment-03-Environmental Research and Ecological Regeneration -103-Research and Ecological Regeneration-				
01-Harike Wetland Project-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	98.58			
S	..	..	..
R	-98.58			
02-Ropar Wetland Project-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	58.64			
S	..	..	..
R	-58.64			
03-Nangal Wetland Project-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,07.84			
S	..	..	..
R	-1,07.84			
04-Kanjili Wetland Project-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	39.12			
S	..	..	..
R	-39.12			

Grant No. 24- contd.

Capital:

- (v) Total saving in the voted grant was ₹ 19,59.33 lakh, however, ₹ 16,65.00 lakh were anticipated as saving and surrendered in March 2019.
- (vi) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vii) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5425-Capital Outlay on Other Scientific and Environmental Research-00-208-Ecology and Environment-				
47-Installation of Common Effluent Plant for Dyeing Industries-02-40 MLD Plant at Focal Point Phase-I to VIII Cluster of Ludhiana-				Reduction in provision by ₹ 12,32.18 lakh through re-appropriation in March 2019 was due to less-release of funds by the Finance Department for major works. Reasons for the saving of ₹ 1,95.84 lakh have not been intimated (August 2019).
O	15,30.00			
S	0.02			
R	-12,32.18			
	2,97.84	1,02.00	-1,95.84	
789-Special Component Plan for Scheduled Castes-				
04-Installation of Common Effluent Plant for Dyeing Industries-02-40 MLD Plant at Focal Point Phase-I to VIII Cluster of Ludhiana-				Reduction in provision by ₹ 5,81.78 lakh through re-appropriation in March 2019 was due to less-release of funds by the Finance Department for major works. Reasons for the saving of ₹ 96.24 lakh have not been intimated (August 2019).
O	7,20.00			
S	0.02			
R	-5,81.78			
	1,38.24	42.00	-96.24	

- (vii) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5425-Capital Outlay on Other Scientific and Environmental Research-00-208-Ecology and Environment-				

Grant No. 24- conold.

47-Installation of Common Effluent Plant for Dyeing Industries- 01-50 MLD Plant at Tajpur and Rahon Road Cluster of Ludhiana-					Augmentation of provision by ₹ 1,01.30 lakh through re-appropriation in March 2019 was due to provision of more funds by the Finance Department for major works.
O	1.36	1,02.68	1,02.00	-0.68	
S	0.02				
R	1,01.30				
789-Special Component Plan for Scheduled Castes-					
04-Installation of Common Effluent Plant for Dyeing Industries- 01-50 MLD Plant at Tajpur and Rahon Road Cluster of Ludhiana-					Augmentation of provision by ₹ 47.66 lakh through re-appropriation in March 2019 was due to provision of more funds by the Finance Department for major works.
O	0.64	48.32	48.00	-0.32	
S	0.02				
R	47.66				

Grant No. 25- Social Security, Women and Child Welfare

Revenue:**Major Head:**

2235 - Social Security and Welfare

2236 - Nutrition

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	25,01,71,66	26,48,73,89	24,09,16,71	-2,39,57,18
Supplementary	1,47,02,23				89,02,16

Charged -

Original	11,00	11,00	6,96	-4,04	92
Supplementary	..				

Capital:**Major Head:**4235 - Capital Outlay on Social Security
and Welfare**Voted -**

Original	43,80,00	43,80,00	58,50	-43,21,50	41,18,50
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 2,39,57.18 lakh in voted grant, the supplementary grant of ₹ 1,47,02.23 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 2,39,57.18 lakh, however, ₹ 89,02.16 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (v) and (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-02 -Social Welfare - 001-Direction and Administration-				

Grant No. 25- contd.

09-Grant in Aid/Assistance to various Homes/Institutions run by Social Security Department-				Reduction in provision by ₹ 61.66 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,36.00			
S	..	74.34	74.34	..
R	-61.66			
101-Welfare of Handicapped-				
03-Institute for Blinds, Ludhiana, Mentally Retarded Children and Vocational Rehabilitation Centre for Disabled Persons and Workshop for Handicapped and Braille Press/Library for Blinds-				Reduction in provision by ₹ 44.78 lakh through re-appropriation in March 2019 was mainly due to (i) non-filling of posts (₹ 37.00 lakh), (ii) less purchase of supplies and materials (₹ 3.00 lakh) and (iii) less receipt of bills of medical reimbursement (₹ 2.00 lakh). There was saving of ₹ 1,23.12 lakh, ₹ 50.00 lakh and ₹ 20.91 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	4,44.38			
S	..	3,99.60	3,81.33	-18.27
R	-44.78			
102-Child Welfare-				
09-Integrated Child Development Service Scheme-				Reduction in provision by ₹ 4,70.35 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on office expenses (₹ 4,58.65 lakh) and (ii) less receipt of bills of repair and maintenance of staff cars (₹ 45.20 lakh), partly set off by excess due to clearance of pending bills of hiring of vehicles for office use (₹ 33.50 lakh). There was saving of ₹ 77,80.88 lakh, ₹ 10,88.38 lakh and ₹ 23,54.13 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,07,10.59 lakh have not been intimated (August 2019).
O	3,43,59.20			
S	..	3,38,88.85	2,31,78.26	-1,07,10.59
R	-4,70.35			
13-UDISHA Training Programme-				Reduction in provision by ₹ 65.68 lakh through re-appropriation in March 2019 was mainly due to (i) decrease in number of students for scholarships/stipends (₹ 34.88 lakh), cut imposed by the Finance Department on (ii) office expenses (₹ 10.24 lakh), (iii) domestic travel expenses (₹ 4.93 lakh), (iv) non-filling of posts (₹ 6.00 lakh), (v) non-revision of rates of rent, rates and taxes (₹ 5.50 lakh) and (vi) less receipt of bills of electricity charges (₹ 3.23 lakh).
O	1,98.15			
S	..	1,32.47	1,40.77	+8.30
R	-65.68			

Grant No. 25- contd.

16-Integrated Child Protection Scheme-					Reduction in provision by ₹ 4,40.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 3,40.00 lakh) and (ii) grants-in-aid general (salary) (₹ 1,00.00 lakh). Reasons for the excess of ₹ 30.64 lakh have not been intimated (August 2019).
O	8,10.00	3,70.00	4,00.64	+30.64	
S	..				
R	-4,40.00				
19-Maternity Benefit Programme-					Reduction in provision by ₹ 4,08.14 lakh through re-appropriation in March 2019 was mainly due to (i) less holding of conferences, seminars, workshops, tours etc. (₹ 1,66.63 lakh), cut imposed by the Finance Department on (ii) office expenses (₹ 1,59.31 lakh), (iii) publication (₹ 1.90 lakh) and (iv) non-filling of posts (₹ 79.50 lakh).
O	23,38.00	19,29.86	19,20.66	-9.20	
S	..				
R	-4,08.14				
25-Grants-in-Aid/Assistance to Child Welfare Council, Punjab under UDISHA Training Programme-					Reduction in provision by ₹ 1,40.28 lakh through re-appropriation in March 2019 was mainly due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 1,40.03 lakh). There was saving of ₹ 3,69.21 lakh, ₹ 71.59 lakh and ₹ 1,15.16 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 10.40 lakh have not been intimated (August 2019).
O	2,09.25	68.97	58.57	-10.40	
S	..				
R	-1,40.28				
789-Special Component Plan for Scheduled Castes-					
27-Integrated Child Protection Scheme-					Reduction in provision by ₹ 5,38.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (non-salary) (₹ 4,16.00 lakh) and (ii) grants-in-aid general (salary) (₹ 1,22.00 lakh). Reasons for the excess of ₹ 37.67 lakh have not been intimated (August 2019).
O	9,90.00	4,52.00	4,89.67	+37.67	
S	..				
R	-5,38.00				
60-Other Social Security and Welfare Programmes - 102-Pensions under Social Security Schemes-					
02-Celebration of International Day of Older Persons-					Reduction in provision by ₹ 70.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for advertising and publicity.
O	1,00.00	30.00	29.80	-0.20	
S	..				
R	-70.00				

Grant No. 25- contd.

03-National Social Assistance Programme-01-Indira Gandhi National Old Age Pension-				Reduction in provision by ₹ 24,30.00 lakh through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	24,30.00			
S	..	..	4.40	+4.40
R	-24,30.00			
03-National Social Assistance Programme-02-National Family Benefit Scheme-				Reduction in provision by ₹ 1,11.52 lakh through re-appropriation in March 2019 was due to less number of claimants under the scheme.
O	2,70.00			
S	..	1,58.48	76.60	-81.88
R	-1,11.52			
				There was saving of ₹ 1,92.50 lakh, ₹ 2.00 lakh and ₹ 14.79 lakh during 2015-16, 2016-17 and 2017-18 respectively.
				Reasons for the saving of ₹ 81.88 lakh have not been intimated (August 2019).
03-National Social Assistance Programme-05-Administrative Expenses-				Reduction in provision by ₹ 2,14.00 lakh through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	2,14.00			
S	..	..	10.64	+10.64
R	-2,14.00			
200-Other Programmes-				
12-Reimbursement to Transport Department Facility to Physically Handicapped and Blinds in Government/Pepsu Road Transport Corporation Buses-				Augmentation of provision by ₹ 4,66.58 lakh through re-appropriation in March 2019 was due to pay pending liabilities of Punjab Roadways/ PRTC buses.
O	10,40.00			
S	3,15.22	18,21.80	11,86.97	-6,34.83
R	4,66.58			
789-Special Component Plan for Scheduled Castes-				
09-National Social Assistance Programme (Additional Central Assistance)-02-National Family Benefit Scheme-				Reduction in provision by ₹ 1,36.30 lakh through re-appropriation in March 2019 was due to less number of claimants under the scheme.
O	3,30.00			
S	..	1,93.70	97.60	-96.10
R	-1,36.30			
				Reasons for the saving of ₹ 96.10 lakh have not been intimated (August 2019).

Grant No. 25- contd.

Grant No. 25- contd.					
2236-Nutrition-02 - Distribution of Nutritious Food and Beverages -101- Special Nutrition Programmes-					
01-Nutrition-Integrated Child Development Scheme-					Reduction in provision by ₹ 8,33.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for cost of ration. There was saving of ₹ 4,56.75 lakh, ₹ 2,93.44 lakh and ₹ 23,46.46 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 34.46 lakh have not been intimated (August 2019).
O	42,00.00	33,67.00	33,32.54	-34.46	
S	..				
R	-8,33.00				
04-Scheme for Empowerment of Adolescent Girls (SABLA)-					Last year there was a saving of ₹ 80.48 lakh. Reasons for the saving of ₹ 1,82.82 lakh have not been intimated (August 2019).
O	1,96.50	1,96.50	13.68	-1,82.82	
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
01-Nutrition-Integrated Child Development Scheme-					Reduction in provision by ₹ 21,67.00 lakh through re-appropriation in March 2019 was due to less purchase of ration. There was saving of ₹ 10,34.97 lakh, ₹ 13,20.67 lakh and ₹ 53,11.06 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,11.24 lakh have not been intimated (August 2019).
O	98,00.00	76,33.00	73,21.76	-3,11.24	
S	..				
R	-21,67.00				
03-Scheme for Empowerment of Adolescent Girls (SABLA)-					There was saving of ₹ 37.22 lakh and ₹ 1,77.69 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 4,36.54 lakh have not been intimated (August 2019).
O	4,58.50	4,58.50	21.96	-4,36.54	
S	..				
R	..				
80-General -101-Diet Surveys and Nutrition Planning-					

Grant No. 25- contd.

01-National Nutrition Mission-		16,00.74	10,81.56	-5,19.18	Augmentation of provision by ₹ 4,00.74 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) other charges (₹ 2,45.20 lakh), (ii) supplies and materials (₹ 2,24.51 lakh) and (iii) holding of more conference, seminars, workshops, tours etc. (₹ 39.87 lakh), partly set off by saving due to less receipt of bills of telephone charges (₹ 1,08.84 lakh). Reasons for the saving of ₹ 5,19.18 lakh have not been intimated (August 2019).
O	12,00.00				
S	..				
R	4,00.74				

(iv) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-02 -Social Welfare -101-Welfare of Handicapped-				
17-Niramaya-A Health Insurance Scheme for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disability-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	10.00			
S	..	..	..
R	-10.00			
102-Child Welfare-				
98-Computerization in the State-01-Purchase of Computer Related Hardware-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	53.00			
S	..	..	..
R	-53.00			
98-Computerization in the State-02-Purchase of Software (System Software and Data Base Software)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	50.00			
S	..	..	..
R	-50.00			

Grant No. 25- contd.

98-Computerization in the State- 03-Computer Stationery and Consumable Items -				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,00.00			
S	..	..	..
R	-1,00.00			
98-Computerization in the State- 04-Computer Furniture Items-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	50.00			
S	..	..	..
R	-50.00			
103-Women's Welfare-				
31-Universalization of Women Helpline-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	95.00			
S	..	..	..
R	-95.00			
34-Mission for Empowerment and Protection for Women- 01-Information and Mass Education-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	55.00			
S	..	..	..
R	-55.00			
789-Special Component Plan for Scheduled Castes-				
24-Grants-in-Aid / Assistance to Various Homes/ Institutions run by Social Security Department-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	64.00			
S	..	..	..
R	-64.00			
34-Mission for Empowerment and Protection for Women- 01-Information and Mass Education-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	55.00			
S	..	..	..
R	-55.00			

Grant No. 25- contd.

60-Other Social Security and Welfare Programmes-102-Pensions under Social Security Schemes-					
03-National Social Assistance Programme-03-Indira Gandhi National Widow Pension Scheme-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	3,37.50				
S	..	..	..	..
R	-3,37.50				
03-National Social Assistance Programme-04-Indira Gandhi National Disabled Pension Scheme-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,80.00				
S	..	..	..	..
R	-1,80.00				
789-Special Component Plan for Scheduled Castes-					
09-National Social Assistance Programme (ACA)-01-Indira Gandhi National Old Age Pension-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	29,70.00				
S	..	..	..	..
R	-29,70.00				
09-National Social Assistance Programme (ACA)-03-Indira Gandhi National Widow Pension Scheme-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	4,12.50				
S	..	..	..	..
R	-4,12.50				
09-National Social Assistance Programme (ACA)-04-Indira Gandhi National Disabled Pension Scheme-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	2,20.00				
S	..	..	..	..
R	-2,20.00				

Grant No. 25- contd.

2236-Nutrition-02 - Distribution of Nutritious Food and Beverages -101- Special Nutrition Programmes-					
02-Nutrition (Kishori Shakti Yojana)-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	15.00				
S	..	..	..	..
R	-15.00				
789-Special Component Plan for Scheduled Castes-					
02-Nutrition (Kishori Shakti Yojana)-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	35.00				
S	..	..	..	..
R	-35.00				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-02-Social Welfare- 001-Direction and Administration-				
06-Awareness against Drug Abuse (Additional Central Assistance)-				Augmentation of provision by ₹ 72.66 lakh through re-appropriation in March 2019 was due to clearance of pending bills of advertising and publicity.
O	0.68			
S	..	73.34	73.34	
R	72.66			
101-Welfare of Handicapped-				
04-Scholarship for Handicapped-				Augmentation of provision by ₹ 41.64 lakh through re-appropriation in March 2019 was due to increase in number of students for scholarships/stipends. Reasons for the saving of ₹ 10.64 lakh have not been intimated (August 2019).
O	10.00			
S	..	51.64	41.00	
R	41.64		-10.64	

Grant No. 25- contd.

16-Schemes for Implementation of the Persons with Disabilities Act. 1995-				Augmentation of provision by ₹ 7,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	3,00.00			
S	..	10,00.00	9,50.24	-49.76
R	7,00.00			
102-Child Welfare-				
06-Integrated Child Development Services Honorarium to Anganwadi Workers and Helpers-				Augmentation of provision by ₹ 7,23.35 lakh through re-appropriation in March 2019 was due to enhanced rate of honorarium.
O	1,27,00.00			
S	..	1,34,23.35	1,28,56.41	-5,66.94
R	7,23.35			
There was saving of ₹ 4,26.34 lakh, ₹ 36.33 lakh and ₹ 14,54.95 lakh during 2015-16, 2016-17 and 2017-18 respectively.				
Reasons for the saving of ₹ 5,66.94 lakh have not been intimated (August 2019).				
200-Other Programmes-				
02-Grants-in-Aid to Social Welfare Advisory Board and Voluntary Welfare Organisations-				Augmentation of provision by ₹ 2,27.72 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (salary) (₹ 1,65.52 lakh) and (ii) grants-in-aid general (non-salary) (₹ 62.20 lakh).
O	1,76.00			
S	..	4,03.72	3,60.90	-42.82
R	2,27.72			
There was saving of ₹ 68.41 lakh, ₹ 78.18 lakh and ₹ 96.73 lakh during 2015-16, 2016-17 and 2017-18 respectively.				
Reasons for the saving of ₹ 42.82 lakh have not been intimated (August 2019).				
60-Other Social Security and Welfare Programmes-				
102-Pensions under Social Security Schemes-				
04-State Social Assistance Programme-				Augmentation of provision by ₹ 3,50.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries.
03-Financial Assistance to Dependent Children-				Reasons for the saving of ₹ 2,33.82 lakh have not been intimated (August 2019).
O	55,00.00			
S	..	58,50.00	56,16.18	-2,33.82
R	3,50.00			
04-State Social Assistance Programme-				Augmentation of provision by ₹ 3,00.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries.
04-Financial Assistance to Disabled persons-				Reasons for the saving of ₹ 47.10 lakh have not been intimated (August 2019).
O	71,00.00			
S	..	74,00.00	73,52.90	-47.10
R	3,00.00			

Grant No. 25- contd.

200-Other Programmes-					
13-Reimbursement to Transport Department in Lieu of Free Concessional Travel Facility to Women Above the Age of 60 Years in Government/PRTC Buses in the State of Punjab-					Augmentation of provision by ₹ 89.11 lakh through re-appropriation in March 2019 was due to pay pending liabilities of Punjab Roadways/PRTC Buses.
O	90.00				
S	..	1,79.11	1,73.68	-5.43	
R	89.11				
789-Special Component Plan for Scheduled Castes-					
03-State Social Assistance Programme- 03-Financial Assistance to Dependent Children-					Augmentation of provision by ₹ 3,50.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries. Reasons for the saving of ₹ 15.37 lakh have not been intimated (August 2019).
O	55,00.00				
S	..	58,50.00	58,34.63	-15.37	
R	3,50.00				
03-State Social Assistance Programme- 04-Financial Assistance to Disabled persons-					Augmentation of provision by ₹ 3,00.00 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries.
O	71,00.00				
S	..	74,00.00	73,99.56	-0.44	
R	3,00.00				

(vi) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-02 -Social Welfare - 102-Child Welfare-				
01-Foster Care Service Scheme-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	7.62	+7.62
R	..			

Grant No. 25- contd.

Capital:

(vii) Total saving in the voted grant was ₹ 43,21.50 lakh, however, ₹ 41,18.50 lakh were anticipated as saving and surrendered in March 2019.

(viii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4235-Capital Outlay on Social Security and Welfare-02-Social Welfare-103-Women's Welfare-				
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-01-Construction of Buildings of Anganwadi Centres-				Reduction in provision by ₹ 3,06.45 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	3,24.00			
S	..			
R	-3,06.45			
	17.55	17.55	..	
789-Special Component Plan for Scheduled Castes-				
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-01-Construction of Buildings of Anganwadi Centres-				Reduction in provision by ₹ 7,15.05 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	7,56.00			
S	..			
R	-7,15.05			
	40.95	40.95	..	

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4235-Capital Outlay on Social Security and Welfare-02-Social Welfare-102-Child Welfare-				

Grant No. 25- contd.

06-Integrated Child Protection Scheme(ICPS)-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	90.00	90.00	..	-90.00	
S	..				
R	..				
09-Construction of Anganwadi Working Centres Buildings under MGNREGA in Convergence with ICDS-					Reduction in provision by ₹ 5,99.40 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	6,00.00	0.60	..	-0.60	
S	..				
R	-5,99.40				
103-Women's Welfare-					
05-NABARD Aided Project for Construction of Buildings of Anganwadi Centres in the State-					Reduction in provision by ₹ 2,99.70 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	3,00.00	0.30	..	0.30	
S	..				
R	-2,99.70				
789-Special Component Plan for Scheduled Castes-					
04-Integrated Child Protection Scheme-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,10.00	1,10.00	..	1,10.00	
S	..				
R	..				
05-NABARD Aided Project for Construction of Buildings of Anganwadi Centres in the State-					Reduction in provision by ₹ 6,99.30 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	7,00.00	0.70	..	0.70	
S	..				
R	-6,99.30				
06-Construction of Anganwadi Working Centres Buildings under MGNREGA in Convergence with ICDS-					Reduction in provision by ₹ 13,98.60 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	14,00.00	1.40	..	-1.40	
S	..				
R	-13,98.60				

Grant No. 25- conclud.

(x) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4235-Capital Outlay on Social Security and Welfare-02-Social Welfare-103-Women's Welfare-				
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-02-Construction of Toilets in Existing AWCS in Government owned Buildings-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	24.00			
S	..	..	..
R	-24.00			
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-03-Drinking Water Facilities-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	6.00			
S	..	..	..
R	-6.00			
789-Special Component Plan for Scheduled Castes-				
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-02-Construction of Toilets in Existing AWCS in Government owned Buildings-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	56.00			
S	..	..	..
R	-56.00			
03-Construction of Buildings of Anganwadi Centres under Restructured-Integrated Child Development Scheme-03-Drinking Water Facilities-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	14.00			
S	..	..	..
R	-14.00			

Grant No. 26- State Legislature

Revenue:**Major Head:**

2011 - Parliament/State/Union Territory

Legislatures

2235 - Social Security and Welfare

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	45,21,84	52,27,46	48,31,58	-3,95,88
Supplementary	7,05,62			

Charged-

Original	97,00	97,00	59,07	-37,93	13,85
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 3,95.88 lakh in the voted grant, the supplementary grant of ₹ 7,05.62 lakh obtained in March 2019 proved excessive.
- (ii) There was an overall saving of ₹ 3,95.88 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2011-Parliament/State/ Union Territory Legislatures -02- State/Union Territory Legislatures- 101- Legislative Assembly-				
01-Legislative Assembly-				Reduction in provision by ₹ 4.89 lakh through re-appropriation in March 2019 was due to less receipt of bills of (i) repair and maintenance of staff cars (₹ 7.84 lakh), (ii) petrol, oil and lubricants (₹ 1.25 lakh) and (iii) less holding of conferences, seminars, workshops, tour etc (₹ 2.99 lakh), partly set off by excess due to clearance of pending bills of contingent articles (₹ 7.19 lakh). There was saving of ₹ 2,78.58 lakh, ₹ 78.09 lakh and ₹ 79.18 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,05.01 lakh have not been intimated (August 2019).
O	22,73.00	27,98.22	24,93.21	
S	5,30.11			
R	-4.89			

Grant No. 26- conclud.

Charged:

(iv) Total saving in the charged appropriation was ₹ 37.93 lakh, however, ₹ 13.85 lakh were anticipated as saving and surrendered in March 2019.

(v) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2011-Parliament/State/ Union Territory Legislatures -02- State/Union Territory Legislatures -101- Legislative Assembly-				
01-Legislative Assembly-				Reduction in provision by ₹ 13.85 lakh through re-appropriation in March 2019 was due to less receipt of bills of (i) foreign travel expenses (₹ 20.00 lakh) and (ii) medical reimbursement (₹ 1.85 lakh), partly set off by excess due to clearance of pending bills of domestic travel expenses (₹ 8.00 lakh). Last year there was saving of ₹ 11.54 lakh. Reasons for the saving of ₹ 24.08 lakh have not been intimated (August 2019).
<i>O</i>	97.00			
<i>S</i>	..			
<i>R</i>	-13.85			
	83.15	59.07	-24.08	

Grant No. 27- Technical Education and Training

Revenue:**Major Head:**

2203 - Technical Education

2230 - Labour, Employment and Skill
Development2501 - Special Programmes for Rural
Development**Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	4,42,84,19	4,42,84,20	3,35,81,21	-1,07,02,99
Supplementary	1				76,86,03

Charged-

Original	2,00	2,00	53	-1,47	..
Supplementary	..				

Capital:**Major Head:**4202 - Capital Outlay on Education,
Sports, Art and Culture4250 - Capital Outlay on Other Social
Services**Voted-**

Original	35,17,00	48,85,42	19,92,17	-28,93,25	24,30,90
Supplementary	13,68,42				

Notes and Comments:**Revenue:**

(i) Total saving in the voted grant was ₹ 1,07,02.99 lakh, however, ₹ 76,86.03 lakh were anticipated as saving and surrendered in March 2019.

(ii) Saving in the voted grant was mainly under the following heads:-

Grant No. 27- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2203-Technical Education-00 - 105-Polytechnics-				
81-Community Development through Polytechnics-				Reduction in provision by ₹ 68.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 1,05.52 lakh. Reasons for the saving of ₹ 1,46.88 lakh have not been intimated (August 2019).
O	2,72.00			
S	..	2,04.00	57.12	
R	-68.00		-1,46.88	
789-Special Component Plan for Scheduled Castes-				
16-Community Development through Polytechnics-				Reduction in provision by ₹ 32.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in aid general (non-salary). Last year there was saving of ₹ 49.66 lakh. Reasons for the saving of ₹ 69.12 lakh have not been intimated (August 2019).
O	1,28.00			
S	..	96.00	26.88	
R	-32.00		-69.12	
800-Other Expenditure-				
02-Reimbursement to Transport Department/ Pepsu Road Transport Corporation of Free Concessional Travel Facility to Students of Engineering Colleges/ Polytechnics-				There was saving of ₹ 6,31.86 lakh, ₹ 9,69.29 lakh and ₹ 8,78.50 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 9,40.78 lakh have not been intimated (August 2019).
O	36,50.00			
S	..	36,50.00	27,09.22	
R	..		-9,40.78	
2230-Labour, Employment and Skill Development-03 -Training- 003-Training of Craftsmen and Supervisors-				
59-Provision of Deficit Budget under the Introduction of Hospitality Courses with the Assistance of Ministry of Tourism, Government of India-				Reduction in provision by ₹ 1,27.73 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 64.70 lakh), less receipt of bills of (ii) supplies and materials (₹ 32.31 lakh), (iii) other charges (₹ 6.53 lakh) and (iv) cut imposed by the Finance Department on contingent articles (₹ 24.19 lakh).
O	1,50.00			
S	..	22.27	30.06	
R	-1,27.73		+7.79	

Grant No. 27- contd.

789-Special Component Plan for Scheduled Castes-					
04-Provision of Free Text Books and Tool Kits to the Scheduled Castes and Other Weaker Section of the Society-					Reasons for the saving of ₹ 59.37 lakh have not been intimated (August 2019).
O	1,00.00	1,00.00	40.63	-59.37	
S	..				
R	..				
06-Provision of Deficit Budget under the Introduction of Hospitality Courses with the Assistance of Ministry of Tourism, Government of India-					Reduction in provision by ₹ 44.50 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 22.49 lakh), less receipt of bills of (ii) supplies and materials (₹ 10.77 lakh), (iii) other charges (₹ 2.20 lakh) and (iv) cut imposed by the Finance Department on contingent articles (₹ 9.04 lakh).
O	50.00	5.50	8.87	+3.37	
S	..				
R	-44.50				
800-Other Expenditure-					
01-Reimbursement to Transport Department/Pepsu Road Transport Corporation in Lieu of Free Concessional Travel Facility to Students-					There was saving of ₹ 1,98.04 lakh and ₹ 4,48.03 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,77.57 lakh have not been intimated (August 2019).
O	16,00.00	16,00.00	14,22.43	-1,77.57	
S	..				
R	..				
2501-Special Programmes for Rural Development-06 - Self Employment Programmes -102-National Rural Livelihood Mission-					
01-Assistance to Punjab Skill Development Mission Society- 01-Deen Dayal Upadhyay Grameen Kaushalya Yojana-					Reduction in provision by ₹ 4,16.25 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in aid general (non-salary).
O	15,75.00	11,58.75	11,58.75	..	
S	..				
R	-4,16.25				

Grant No. 27- contd.

789-Special Component Plan for Scheduled Castes-					
01-Assistance to Punjab Skill Development Mission Society- 01-Deen Dayal Upadhyay Grameen Kaushalya Yojana-					Reduction in provision by ₹ 1,38.75 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in aid general (non-salary). Reasons for the saving of ₹ 1,50.00 lakh have not been intimated (August 2019).
O	5,25.00	3,86.25	2,36.25	-1,50.00	
S	..				
R	-1,38.75				

(iii) Instances where the entire provision remained unutilized are given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development- 03- Training -003-Training of Craftsmen and Supervisors-				
64-Skill Development Mission-				Reasons for the non-utilization of the entire provision have not been intimated (August 2019).
O	8,10.75	8,10.75	..	
S	..			
R	..			
65-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-				Reduction in provision by ₹ 42.16 lakh through re-appropriation in March 2019 was due to (i) less receipt of bills of other charges (₹ 21.31 lakh) and (ii) cut imposed by the Finance Department on contingent articles (₹ 20.85 lakh).
O	43.52	1.36	..	
S	..			
R	-42.16			
789-Special Component Plan for Scheduled Castes-				
18-Skill Development Mission-				Last year the entire provision remained unutilized. Reasons for the non-utilization of the entire provision have not been intimated (August 2019).
O	2,70.25	2,70.25	..	
S	..			
R	..			
19-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-				Reduction in provision by ₹ 19.84 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on contingent articles (₹ 9.92 lakh) and (ii) less receipt of bills of other charges (₹ 9.92 lakh).
O	20.48	0.64	..	
S	..			
R	-19.84			

Grant No. 27- contd.

(iv) Instances where the entire provision was withdrawn are given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2203-Technical Education-00-105-Polytechnics-				
78-Implementation of Technical Education Quality Improvement Programme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	14,03.86	..	..
S	..	..	..
R	-14,03.86	..	..
789-Special Component Plan for Scheduled Castes-				
14-Implementation of Technical Education, Quality Improvement Programme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	6,60.64	..	..
S	..	..	..
R	-6,60.64	..	..
2230-Labour, Employment and Skill Development-03-Training -003-Training of Craftsmen and Supervisors-				
66-Grants-in-Aid to Punjab Skill Development Mission Society-03-Pradhan Mantri Kaushal Vikas Yojana-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	19,95.48	..	..
S	..	..	..
R	-19,95.48	..	..
66-Grants-in-Aid to Punjab Skill Development Mission Society-04-Punjab Naujawan Hunar Vikas Yojana-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	10,00.00	..	..
S	..	..	..
R	-10,00.00	..	..

Grant No. 27- contd.

789-Special Component Plan for Scheduled Castes-					
20-Grants-in-Aid to Punjab Skill Development Mission Society-03-Pradhan Mantri Kaushal Vikas Yojana -					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme by the Finance Department.
O	6,44.04				
S	..	..	..	..
R	-6,44.04				

Capital:

- (v) In view of the saving of ₹ 28,93.25 lakh in the voted grant, the supplementary grant of ₹ 13,68.42 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (vi) Total saving in the voted grant was ₹ 28,93.25 lakh, however, ₹ 24,30.90 lakh were anticipated as saving and surrendered in March 2019.
- (vii) Saving in the voted grant [partly set off by excess under other head as mentioned in note (ix) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4250-Capital Outlay on Other Social Services -00-789-Special Component Plan for Scheduled Castes-					
01-Upgradation of Industrial Training Institutes into Centre of Excellence in Punjab-				Reduction in provision by ₹ 1,21.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 1,01.42 lakh) and (ii) major works (₹ 19.58 lakh).	
O	3,20.00				
S	..	1,99.00	1,07.10	-91.90	Reasons for the saving of ₹ 91.90 lakh have not been intimated (August 2019).
R	-1,21.00				
800-Other Expenditure-					
02-Creation of Industrial Training Institutes into Centres of Excellence in Punjab-				Reduction in provision by ₹ 2,42.12 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 2,00.51 lakh) and (ii) major works (₹ 41.61 lakh).	
O	6,65.00				
S	..	4,22.88	2,42.71	-1,80.17	There was saving of ₹ 10,92.65 lakh, ₹ 1,33.82 lakh and ₹ 78.04 lakh during 2015-16, 2016-17 and 2017-18 respectively.
R	-2,42.12				Reasons for the saving of ₹ 1,80.17 lakh have not been intimated (August 2019).

Grant No. 27- contd.

(viii) Instances where the entire provision remained unutilized are given below :-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-02-Technical Education -105-Engineering Technical Colleges and Institutes-				
15-Setting up of New Polytechnics in the Districts where no Government Polytechnic Exists at Present-				Reduction in provision by ₹ 4,75.32 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on machinery and equipments.
O	4,76.00			
S	..	0.68	..	
R	-4,75.32		-0.68	
17-Construction of Women Hostel in Existing Polytechnics-				Reduction in provision by ₹ 1,14.92 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	1,15.60			
S	..	0.68	..	
R	-1,14.92		-0.68	
18-Strengthening of Existing Polytechnics-				Reduction in provision by ₹ 6,27.64 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on machinery and equipments. Reasons for non utilization of the entire provision have not been intimated (August 2019).
O	7,63.64			
S	..	1,36.00	..	
R	-6,27.64		-1,36.00	
789-Special Component Plan for Scheduled Castes-				
11-Central Assistance for Strengthening of Existing Polytechnics-				Reduction in provision by ₹ 3,58.72 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on machinery and equipments.
O	3,59.36			
S	..	0.64	..	
R	-3,58.72		-0.64	
12-Construction of Women Hostel in Existing Polytechnics-				Reduction in provision by ₹ 54.08 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	54.40			
S	..	0.32	..	
R	-54.08		-0.32	

Grant No. 27- contd.

13-Setting up of New Polytechnics in Districts where no Government Polytechnic Exists at Present-				Reduction in provision by ₹ 2,23.68 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on machinery and equipments.
O	2,24.00			
S	..	0.32	..	-0.32
R	-2,23.68			
4250-Capital Outlay on Other Social Services -00-789-Special Component Plan for Scheduled Castes-				
12-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-				Reduction in provision by ₹ 1,38.88 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 69.44 lakh) and (ii) major works (₹ 69.44 lakh).
O	1,39.52			
S	..	0.64	..	-0.64
R	-1,38.88			
14-Setting up of Universities for Skill Development-				Reduction in provision by ₹ 31.68 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	32.00			
S	..	0.32	..	-0.32
R	-31.68			
800-Other Expenditure-				
03-Upgradation of Infrastructure Machinery-Equipment and Construction of New Buildings for Existing Government Industrial Training Institutes-				Augmentation of provision by ₹ 40.32 lakh through re-appropriation in March 2019 was mainly due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	0.68			
S	..	41.00	..	-41.00
R	40.32			
23-Upgradation of Government Industrial Training Institutes Ludhiana into Model ITI-				Reduction in provision by ₹ 2,95.12 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) machinery and equipments (₹ 1,47.56 lakh) and (ii) major works (₹ 1,47.56 lakh).
O	2,96.48			
S	..	1.36	..	-1.36
R	-2,95.12			
24-Setting up of Universities for Skill Development-				Reduction in provision by ₹ 67.32 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	68.00			
S	..	0.68	..	-0.68
R	-67.32			

Grant No. 27- conold.

(ix) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-02 -Technical Education -105-Engineering Technical Colleges and Institutes -				
11-Enhance Compensation of Land for Government Technical Institutions in the State-				Augmentation of provision by ₹ 2,80.58 lakh through re-appropriation in March 2019 was mainly due to post budget decision of the Government to provide more funds for major works.
O	1.00			
S	13,68.42	16,42.36	-7.64	
R	2,80.58			
	16,50.00	16,42.36	-7.64	

Grant No. 28- Tourism and Cultural Affairs

Revenue:**Major Head:**

2205 - Art and Culture

3452 - Tourism

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	39,88,47	39,88,49	29,85,59	-10,02,90
Supplementary	2				2,92,55

Charged-

Original	2	2	..	-2	..
Supplementary	..				

Capital:**Major Head:**4202 - Capital Outlay on Education,
Sports, Art and Culture

5452 - Capital Outlay on Tourism

Voted-

Original	3,84,12,97	3,84,12,99	1,43,43,88	-2,40,69,11	69,68,33
Supplementary	2				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 10,02.90 lakh, however, ₹ 2,92.55 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2205-Art and Culture-00- 102-Promotion of Arts and Culture-				

Grant No. 28- contd.

05-Holding of Musical/Cultural Festivals, Melas, Seminars and Conferences-				There was saving of ₹ 4,96.25 lakh, ₹ 6,00.00 lakh and ₹ 2,80.00 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 3,25.00 lakh have not been intimated (August 2019).
O	5,00.00			
S	..	5,00.00	1,75.00	-3,25.00
R	..			

3452-Tourism-01-Tourist Infrastructure- 102-Tourist Accommodation -				
12-Promotion and Publicity of Tourism (Events and Fairs)-				Reduction in provision by ₹ 30.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	1,25.00			
S	..	95.00	25.00	-70.00
R	-30.00			
				There was saving of ₹ 25.00 lakh and ₹ 51.87 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 70.00 lakh have not been intimated (August 2019).
15-Creation of Brand Image and Publicity-Promotional Campaign through Print and Electronic Media Organisation of Road Show and Development of Interactive Website-				Reduction in provision by ₹ 2,75.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	5,00.00			
S	..	2,25.00	2,25.00	..
R	-2,75.00			

(iii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2205-Art and Culture-00-104-Archives-				
08-Preparation of Micro-Film of Records-				Reduction in provision by ₹ 11.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	50.00			
S	..	38.50	..	-38.50
R	-11.50			
				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).

Grant No. 28- contd.

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2205-Art and Culture-00-102-Promotion of Arts and Culture-				
16-Implementation of Punjab State Cultural and Heritage Policy (Punjab Art Council)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).
O	5,00.00			
S	..	..	..
R	-5,00.00			

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2205-Art and Culture-00-102-Promotion of Arts and Culture-				
15-Cultural Heritage Fund-05-Funds for Maintenance and Development to Amritsar Culture and Tourism Development Authority-				Augmentation of provision by ₹ 5,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under grants-in-aid general (non-salary). Last year there was saving of ₹ 4,40.00 lakh. Reasons for the saving of ₹ 2,00.00 lakh have not been intimated (August 2019).
O	1,00.00			
S	..	6,00.00	4,00.00	
R	5,00.00		-2,00.00	
17-To Commemorate 100th years of Jallianwala Bagh Martyrs-				Augmentation of provision by ₹ 99.99 lakh through re-appropriation in March 2019 was due to clearance of pending bills of conference, seminars, workshops, tours etc. (₹ 2,99.99 lakh), partly set off by saving due to non-release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 2,00.00 lakh). Reasons for the saving of ₹ 50.00 lakh have not been intimated (August 2019).
O	2,00.00			
S	0.01	3,00.00	2,50.00	
R	99.99		-50.00	

Grant No. 28- contd.

Capital:

(vi) Total saving in the voted grant was ₹ 2,40,69,11 lakh, however, ₹ 69,68.33 lakh were anticipated as saving and surrendered in March 2019.

(vii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (x) below] was mainly under the following heads:-:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-04-Art and Culture-106-Museums-				
12-Heritage Grant for Protection and Maintenance of Historical Monuments and Archaeological Sites-01-Restoration and Conservation of Quila Mubarak Patiala-				Reduction in provision by ₹ 40,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 2,60.00 lakh have not been intimated (August 2019).
O	50,00.00			
S	..			
R	-40,00.00			
	10,00.00	7,40.00	-2,60.00	
800-Other Expenditure-				
03-Infrastructure Development-01-550th years Celebration of Birthday of Sri Guru Nanak Dev Ji-				Reasons for the saving of ₹ 70,00.00 lakh have not been intimated (August 2019).
O	95,00.00			
S	..			
R	..			
	95,00.00	25,00.00	-70,00.00	
03-Infrastructure Development-02-To commemorate 100th years of Jallianwala Bagh Martyrs-				Reasons for the saving of ₹ 7,00.00 lakh have not been intimated (August 2019).
O	8,00.00			
S	..			
R	..			
	8,00.00	1,00.00	-7,00.00	

Grant No. 28- contd.

5452-Capital Outlay on Tourism-01-Tourist Infrastructure- 102-Tourist Accommodation-					
06-Development of Tourism Infrastructure with the Aid from Asian Development Bank-		93,65.16	61,13.88	-32,51.28	Reduction in provision by ₹ 73,80.81 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year there was saving of ₹ 40,66.72 lakh. Reasons for the saving of ₹ 32,51.28 lakh have not been intimated (August 2019).
O	1,67,45.97				
S	..				
R	-73,80.81				
08-Infrastructure Development for Destinations and Circuits-		1,05.00	90.00	-15.00	Reduction in provision by ₹ 95.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 15.00 lakh have not been intimated (August 2019).
O	2,00.00				
S	..				
R	-95.00				

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4202-Capital Outlay on Education, Sports, Art and Culture-04-Art and Culture-106-Museums-					
12-Heritage Grant for Protection and Maintenance of Historical Monuments and Archeological Sites-02-Restoration and Conservation of Historical Monuments at Sri Fatehgarh Sahib-		2.00	..	-2.00	Reduction in provision by ₹ 4,98.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	5,00.00				
S	..				
R	-4,98.00				

Grant No. 28- contd.

Grant No. 28- contd.					
5452-Capital Outlay on Tourism-01-Tourist Infrastructure- 101-Tourist Centre-					
02-Development and Promotion of Tourism through Information Technology in the State-01-Setting up of Information Desk in Amritsar-					Reduction in provision by ₹ 49.50 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.00				
S	..	50.50	..	-50.50	
R	-49.50				
102-Tourist Accommodation-					
09-Renovation of Restaurants/Tourist Information Centres/Tourist Destinations and Tourist Circuits etc.-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	63.00				
S	..	63.00	..	-63.00	
R	..				
103-Tourist Transport-					
01-Construction of Ropeway between Sri Anandpur Sahib and Naina Devi-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 49.99 lakh in March 2019 due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..				
S	0.01	50.00	..	-50.00	
R	49.99				
190-Investments in Public Sector and Other Undertakings-					
01-Investments in Punjab State Tourism Development Corporation, Chandigarh-					Augmentation of provision by ₹ 5.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1.00				
S	..	6.00	..	-6.00	
R	5.00				

Grant No. 28- conold.

80-General- 800-Other expenditure-				
01-Integrated Development of Heritage Circuits in Punjab under Swadesh Darshan Scheme-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	10,00.00	10,00.00	.. -10,00.00	
S	..			
R	..			

(ix) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5452-Capital Outlay on Tourism-01-Tourist Infrastructure- 101-Tourist Centre-				
03-Setting up of Multi-Disciplinary Project on Holy Bein-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	3,00.00	..	.. ..
S	..			
R	-3,00.00			

(x) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-04-Art and Culture-106-Museums-				
11-Setting up of Memorials of Ghallugharas and Other Art Academies-				Augmentation of provision by ₹ 53,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for major works. There was saving of ₹ 19,00.00 lakh and ₹ 24,50.00 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 47,00.00 lakh have not been intimated (August 2019).
O	42,00.00	95,00.00	48,00.00 -47,00.00	
S	..			
R	53,00.00			

Grant No. 29- Transport

Revenue:**Major Head :**

2013 - Council of Ministers

2041 - Taxes on Vehicles

3053 - Civil Aviation

3055 - Road Transport

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	3,82,93,07	3,99,52,87	3,40,12,26	-59,40,61
Supplementary	16,59,80				23,83,66

Charged -

Original	19,32	19,32	19,32
Supplementary	..				

Capital:**Major Head :**

5053 - Capital Outlay on Civil Aviation

5055 - Capital Outlay on Road
Transport**Voted -**

Original	1,30,01	1,30,01	12,65	-1,17,36	6,01
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 59,40.61 lakh in the voted grant, the supplementary grant of ₹ 16,59.80 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 59,40.61 lakh, however, ₹ 23,83.66 lakh were anticipated as saving and surrendered in March 2019.

Grant No. 29- contd.

(iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) and (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2041-Taxes on Vehicles-00 - 102-Inspection of Motor Vehicles-				
01-Inspection of Motor Vehicles-				Reduction in provision by ₹ 2,53.15 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 2,36.00 lakh), less receipt of bills of (ii) petrol, oil and lubricants (₹ 8.00 lakh), (iii) medical reimbursement (₹ 4.00 lakh), (iv) repair and maintenance of staff cars (₹ 3.00 lakh) and (v) cut imposed by the Finance Department on office expenses (₹ 1.00 lakh). There was saving of ₹ 2,59.30 lakh, ₹ 71.85 lakh and ₹ 2,68.09 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 39.49 lakh have not been intimated (August 2019).
O	16,62.21	14,09.06	13,69.57	
S	..			
R	-2,53.15			
3055-Road Transport-00 - 001-Direction and Administration-				
01-Directorate-				Reduction in provision by ₹ 87.28 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 48.82 lakh), (ii) shifting of office in Government premises (₹ 34.00 lakh), cut imposed by the Finance Department on (iii) petrol, oil and lubricants (₹ 3.00 lakh), (iv) advertising and publicity (₹ 1.00 lakh) and (v) less receipt of bills of medical reimbursement (₹ 2.50 lakh), partly set off by excess mainly due to clearance of pending bills of electricity charges (₹ 2.00 lakh). There was saving of ₹ 2,03.61 lakh, ₹ 49.20 lakh and ₹ 1,91.61 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 62.25 lakh have not been intimated (August 2019).
O	14,14.30	13,27.02	12,64.77	
S	..			
R	-87.28			
201-Government Transport Services-Punjab Roadways-				

Grant No. 29- contd.

20-Management-		34,84.00	33,08.88	-1,75.12	Reduction in provision by ₹ 2,41.00 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 2,40.00 lakh), less receipt of bills of (ii) office expenses (₹ 1.00 lakh) and (iii) telephone charges (₹ 1.00 lakh), partly set off by excess due to clearance of pending bills of medical reimbursement (₹ 2.00 lakh). There was saving of ₹ 35.21 lakh and ₹ 4,84.34 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,75.12 lakh have not been intimated (August 2019).
O	37,25.00				
S	..				
R	-2,41.00				
21-Operation-		1,44,50.00	1,37,47.68	-7,02.32	Reduction in provision by ₹ 20,00.00 lakh through re-appropriation in March 2019 was due to (i) posts remaining vacant (₹ 13,20.00 lakh), less receipt of bills of (ii) repair and maintenance of transport vehicles (₹ 6,00.00 lakh), (iii) domestic travel expenses (₹ 50.00 lakh), cut imposed by the Finance Department on (iv) medical reimbursement (₹ 20.00 lakh) and (v) office expenses (₹ 10.00 lakh). There was saving of ₹ 18,35.66 lakh and ₹ 28,21.08 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 7,02.32 lakh have not been intimated (August 2019).
O	1,64,50.00				
S	..				
R	-20,00.00				
22-Repair and Maintenance-		41,44.90	40,05.50	-1,39.40	Reduction in provision by ₹ 5,33.75 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 5,26.00 lakh), (ii) cut imposed by the Finance Department on office expenses (₹ 3.00 lakh), less receipt of bills of (iii) medical reimbursement (₹ 3.00 lakh) and (iv) water charges (₹ 2.00 lakh). There was saving of ₹ 1,84.97 lakh and ₹ 5,68.74 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,39.40 lakh have not been intimated (August 2019).
O	46,78.65				
S	..				
R	-5,33.75				

Grant No. 29- contd.

23-Other Expenditure-		11,27.53	5,24.88	-6,02.65	Reduction in provision by ₹ 28.38 lakh through re-appropriation in March 2019 was due to (i) less receipt of bills of depreciation (₹ 11.98 lakh), (ii) less claim of MACT cases (₹ 9.70 lakh) and (iii) book transfer (₹ 6.70 lakh). There was saving of ₹ 5,19.73 lakh and ₹ 8,58.89 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 6,02.65 lakh have not been intimated (August 2019).
O	11,55.91				
S	..				
R	-28.38				
800-Other Expenditure-					
01-Government Central Workshop Punjab-		1,12.82	1,07.24	-5.58	Reduction in provision by ₹ 1,06.64 lakh through re-appropriation in March 2019 was mainly due to decision of the Finance Department to transfer of funds from major head 3055 to major head 2013 for repair and maintenance of staff cars (₹ 1,25.00 lakh), partly set off by excess due to (i) payment of arrears of salaries to the Government employees (₹ 11.80 lakh) and (ii) clearance of pending bills of daily wagers (₹ 6.70 lakh).
O	2,19.46				
S	..				
R	-1,06.64				

(iv) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
3055-Road Transport-00-800-Other Expenditure-					
03-Workshop Facilities Punjab Roadways 1-18-01-Punjab Roadways 1-18-		20,27.00	..	-20,27.00	Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 3,67.24 lakh through re-appropriation in March 2019 due to clearance of pending bills of lump sum provision. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..				
S	16,59.76				
R	3,67.24				

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2013-Council of Ministers-00-800-Other Expenditure-				

Grant No. 29- contd.

01-Car Section-					Augmentation of provision by ₹ 3,21.99 lakh through re-appropriation in March 2019 was due to (i) clearance of pending bills of petrol, oil and lubricants (₹ 2,00.00 lakh) and (ii) decision of the Finance Department to transfer of funds from major head 3055 to 2013 for repair and maintenance of staff cars (₹ 1,24.99 lakh), partly set off by saving due to (i) less receipt of bills of medical reimbursement (₹ 2.00 lakh) and (ii) less release of funds by the Finance Department for advertising and publicity (₹ 1.00 lakh). Reasons for the saving of ₹ 57.96 lakh have not been intimated (August 2019).
O	21,10.25	24,32.25	23,74.29	-57.96	
S	0.01				
R	3,21.99				

3055-Road Transport-00 - 190-Assistance to Public Sector and Other Undertakings-					
04-Assistance to Pepsu Road Transport Corporation for Construction of Bus Stands- 01-Bus Stand at Sirhind-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,99.99 lakh through re-appropriation in March 2019 due to construction of new bus stand at Sirhind.
O	..	2,00.00	2,00.00	..	
S	0.01				
R	1,99.99				

(vi) Instances where the expenditure was incurred without provision of funds are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
3055-Road Transport-00 - 797-Transfer to Reserve Funds/Deposits Accounts-				
01-Amount Transferred to Depreciation Reserve Fund (Motor Transport)-				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	28.20	
S	..			
R	..			
02-Amount Transferred to General Reserve Fund-				Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	2,48.36	
S	..			
R	..			

Grant No. 29- contd.

Capital:

(vii) Total saving in the voted grant was ₹ 1,17.36 lakh, however, ₹ 6.01 lakh were anticipated as saving and surrendered in March 2019.

(viii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5055-Capital Outlay on Road Transport-00- 001- Direction and Administration-				
01-Directorate-				There was saving of ₹ 94.65 lakh, ₹ 31.14 lakh and ₹ 32.65 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 65.35 lakh have not been intimated (August 2019).
O	78.00			
S	..	12.65	-65.35	
R	..			

(ix) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
5055-Capital Outlay on Road Transport-00- 201- Government Transport Services (Punjab Roadways)-				
20-Repair and Maintenance-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	45.00			
S	..	45.00	-45.00	
R	..			

(x) **Suspense Transactions:-** No amount was debited under "Suspense" during the year. The nature of suspense transactions has been explained under the Appropriation Accounts of Grant No. "15-Water Resources."

An analysis of "Suspense" transactions in the grant during 2018-19 together with the opening and closing balance is given below:-

Grant No. 29- contd.

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
(₹ in lakh)				
5055- Capital Outlay on Road Transport-				
799-Suspense				
Punjab Roadways, Chandigarh	+1,67.20	..	..	+1,67.20
Total	+1,67.20	..	..	+1,67.20

- (xi) The expenditure under the grant includes contribution (₹ 2,56.56 lakh) and adjustment (₹ 25.03 lakh) against the Reserve Funds shown below:-

Name of Reserve Fund and its purpose	Opening Balance	Contribution during the year 2018-19	Interest on accumulations under the Fund during 2018-19	Total amount credited to the Fund during 2018-19	Expenditure adjusted during 2018-19	Balance at the credit of the Fund on 31 March-2019
1	2	3	4	5	6	7
(₹ in lakh)						
(i) Depreciation Reserve Fund (Motor Transport) to meet the cost of renewals and replacement of Buses, Machinery and Furniture etc.	1,15,31.54	28.20	..	1,15,59.74	..	1,15,59.74

Grant No. 29- conclud.

(ii)	Motor Transport (Accident) Reserve Fund (to meet the third party claims and the cost of heavy repairs arising out of accident to vehicles operated on the service run by Punjab Govt.)	78.35	2,48.36	..	3,26.71	2,50.34	76.37
------	--	-------	---------	----	---------	---------	-------

Contributions to the Depreciation Reserve Fund (Motor Transport) are made every year at certain rates on the book value of fixed assets.

The Motor Transport (Accident) Reserve Fund is credited with an amount equal to the annual insurance premium due on each vehicle on commission for a period of four years. Government vehicles are exempted from insurance. The annual expenditure is debited in the first instance under the grant. Subsequently the expenditure is transferred to the Fund before the close of the accounts for the year.

An account of transactions relating to the Fund is included in Statement No. 21 of Finance Accounts 2018-19.

Grant No. 30- Vigilance

Revenue:**Major Head:**

2062 - Vigilance

2070 - Other Administrative Services

Voted-

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	50,73,13	52,06,63	48,47,32	-3,59,31	2,00,24
Supplementary	1,33,50				

Charged-

Original	37,95	37,96	4,26	-33,70	30,07
Supplementary	1				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 3,59.31 lakh in the voted grant, the supplementary grant of ₹ 1,33.50 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 3,59.31 lakh, however, ₹ 2,00.24 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2062-Vigilance-00-102- Lokpal-				
01-Lokpal-				Reduction in provision by ₹ 60.39 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 65.07 lakh), (ii) less deployment of daily wagers (₹ 2.07 lakh) and (iii) less receipt of bills of electricity charges (₹ 1.50 lakh), partly set off by excess mainly due to clearance of pending bills of rent, rates and taxes (₹ 9.39 lakh).
O	2,38.69	1,78.33	1,76.86	
S	0.03			
R	-60.39			

Grant No. 30- conold.

105-Other Vigilance Agencies-					
01-Vigilance Department Headquarter Office-					Reduction in provision by ₹ 16.37 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 16.10 lakh) and (ii) less receipt of bills of medical reimbursement (₹ 1.00 lakh). Reasons for the saving of ₹ 97.21 lakh have not been intimated (August 2019).
O	3,11.64	3,90.31	2,93.10	-97.21	
S	95.04				
R	-16.37				

Charged:

(iv) There was an overall saving of ₹ 33.70 lakh in the charged appropriation, however, ₹ 30.07 lakh were surrendered in March 2019.

(v) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2062-Vigilance-00 -102- Lokpal-				
01-Lokpal-				Reduction in provision by ₹ 29.57 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 26.64 lakh) and (ii) less receipt of bills of petrol, oil and lubricants (₹ 2.00 lakh).
O	36.95	7.39	4.26	
S	0.01			
R	-29.57			

Grant No. 31- Employment

Revenue:**Major Head :**
**2230 - Labour, Employment and Skill
Development**
Voted -

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,10,16,92	1,10,17,10	36,48,79	-73,68,31	66,71,06
Supplementary	18				

Capital:**Major Head :**
**4250 - Capital Outlay on Other Social
Services**
Voted -

Original	15,01,00	15,01,00	2,02,02	-12,98,98	4,99,00
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 73,68.31 lakh, however, ₹ 66,71.06 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-02-Employment Service- 101-Employment Services-				

Grant No. 31- contd.

11-Ghar Ghar Rozgar Mission-04-District Bureau of Employment and Enterprises-					Reduction in provision by ₹ 4,72.16 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for minor works (₹ 10,00.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) office expenses (₹ 1,04.99 lakh), (ii) other contractual services (₹ 74.99 lakh), (iii) electricity charges (₹ 69.99 lakh), (iv) advertising and publicity (₹ 49.99 lakh), (v) telephone charges (₹ 39.99 lakh), (vi) publications (₹ 24.99 lakh), (vii) hospitality and entertainment (₹ 24.99 lakh), (viii) supplies and materials (₹ 24.99 lakh), (ix) professional services (₹ 24.99 lakh), (x) domestic travel expenses (₹ 9.99 lakh), (xi) holding of more conferences, seminars, workshops, tours etc. (₹ 43.99 lakh) and (xii) decision of the Government to provide more funds for purchase of staff cars (₹ 29.99 lakh). Reasons for the saving of ₹ 4,02.16 lakh have not been intimated (August 2019).
O	10,00.00	5,28.00	1,25.84	-4,02.16	
S	0.16				
R	-4,72.16				

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-02-Employment Service- 001-Direction and Administration-				
03-Setting up of New Department of Employment Generation and Training-				Reduction in provision by ₹ 1,49.25 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary). Last year the entire provision remained unutilized.
O	1,50.00	0.75	..	
S	..			
R	-1,49.25			

Grant No. 31- contd.

101-Employment Services-					
09-Skill Development Mission-					Last year the entire provision remained unutilized.
O	38.71				Reasons for non-utilization of entire provision have not been intimated (August 2019).
S	..	38.71	..	-38.71	
R	..				
11-Ghar Ghar Rozgar Mission-01-Shaheed Bhagat Singh-Apni Gaddi Aapna Rozgar Scheme-					Reduction in provision by ₹ 3,74.25 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Last year the entire provision remained unutilized.
O	3,75.00				Reduction in provision by ₹ 37,49.25 lakh through re-appropriation in March 2019 was due to less number of beneficiaries for subsidies. Last year the entire provision remained unutilized.
S	..	0.75	..	-0.75	
R	-3,74.25				
11-Ghar Ghar Rozgar Mission-02-Shaheed Bhagat Singh-Yaari Enterprises-					Reduction in provision by ₹ 4,49.10 lakh through re-appropriation in March 2019 was due to less number of beneficiaries for subsidies. Last year the entire provision remained unutilized.
O	37,50.00				Reduction in provision by ₹ 4,49.10 lakh through re-appropriation in March 2019 was due to less number of beneficiaries for subsidies. Last year the entire provision remained unutilized.
S	..	0.90	..	-0.90	
R	-37,49.25				
11-Ghar Ghar Rozgar Mission-03-Shaheed Bhagat Singh-Harra Tractor-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other contractual services. Last year the entire provision remained unutilized.
O	4,50.00				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for contributions. Last year the entire provision remained unutilized.
S	..	1.00	..	-1.00	
R	-4,49.10				
11-Ghar Ghar Rozgar Mission-05-Manpower Survey and Miscellaneous Works-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for contributions. Last year the entire provision remained unutilized.
O	1,00.00				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for contributions. Last year the entire provision remained unutilized.
S	..	1.00	..	-1.00	
R	-99.00				
11-Ghar Ghar Rozgar Mission-06-Corpus Fund to Generate Employment Avenues-					Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for contributions. Last year the entire provision remained unutilized.
O	1,00.00				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for contributions. Last year the entire provision remained unutilized.
S	..	1.00	..	-1.00	
R	-99.00				

Grant No. 31- contd.

789-Special Component Plan for Scheduled Castes-					
02-Skill Development Mission-					Last year the entire provision remained unutilized.
O	12.91	12.91	..	-12.91	Reasons for non-utilization of entire provision have not been intimated (August 2019).
S	..				
R	..				
04-Maharaja Ranjit Singh Armed Forces Services Preparatory Institute Mohali-					Last year the entire provision remained unutilized.
O	10.00	10.00	..	-10.00	Reasons for non-utilization of entire provision have not been intimated (August 2019).
S	..				
R	..				
05-Mai Bhago Armed Forces Preparatory Institute (for Girls), Mohali-					Last year the entire provision remained unutilized.
O	30.00	30.00	..	-30.00	Reasons for non-utilization of entire provision have not been intimated (August 2019).
S	..				
R	..				
06-Ghar Ghar Rozgar Mission- 01-Shaheed Bhagat Singh-Apni Gaddi Aapna Rozgar Scheme-					Reduction in provision by ₹ 1,24.75 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges.
O	1,25.00	0.25	..	-0.25	Last year the entire provision remained unutilized.
S	..				
R	-1,24.75				
06-Ghar Ghar Rozgar Mission- 02-Shaheed Bhagat Singh-Yaari Enterprises-					Reduction in provision by ₹ 12,49.75 lakh through re-appropriation in March 2019 was due to less number of claimants for subsidies.
O	12,50.00	0.25	..	-0.25	Last year the entire provision remained unutilized.
S	..				
R	-12,49.75				
06-Ghar Ghar Rozgar Mission- 03-Shaheed Bhagat Singh-Harra Tractor-					Reduction in provision by ₹ 49.90 lakh through re-appropriation in March 2019 was due to less number of claimants for subsidies.
O	50.00	0.10	..	-0.10	Last year the entire provision remained unutilized.
S	..				
R	-49.90				
07-Setting up of New Department of Employment Generation and Training-					Reduction in provision by ₹ 49.75 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	50.00	0.25	..	-0.25	
S	..				
R	-49.75				

Grant No. 31- contd.

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2230-Labour, Employment and Skill Development-02-Employment Service- 101-Employment Services-				
11-Ghar Ghar Rozgar Mission- 07-Punjab Ghar Ghar Rozgar and Karobar Mission Society-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 4,99.98 lakh through re-appropriation in March 2019 due to decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 3,99.99 lakh) and (ii) grants-in-aid general (salary) (₹ 99.99 lakh).
O	..			
S	0.02	5,00.00	5,00.00	
R	4,99.98			

Capital:

(v) Total saving in the voted grants was ₹ 12,98.98 lakh, however, ₹ 4,99.00 lakh were anticipated as saving and surrendered in March 2019.

(vi) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4250-Capital Outlay on Other Social Services-00 - 203-Employment-				
06-Setting up of District Bureau of Employment-				Reasons for the saving of ₹ 7,97.98 lakh have not been intimated (August 2019).
O	10,00.00			
S	..	10,00.00	2,02.02	
R	..		-7,97.98	

(vii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4250-Capital Outlay on Other Social Services-00 - 203-Employment-				

Grant No. 31- conclud.

05-Preparatory Institute for Armed Forces- 01-General Sham Singh Attariwala Institute-Amritsar-					Reduction in provision by ₹ 4,49.10 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	4,50.00				Last year the entire provision remained unutilized.
S	..	0.90	..	-0.90	
R	-4,49.10				
789-Special Component Plan for Scheduled Castes-					
13-Preparatory Institute for Armed Forces- 01-General Sham Singh Attariwala Institute-Amritsar-					Reduction in provision by ₹ 49.90 lakh through re-appropriation in March 2019 was due to less release funds by the Finance Department for major works.
O	50.00				Last year the entire provision remained unutilized.
S	..	0.10	..	-0.10	
R	-49.90				

Grant No. 32- Forestry and Wild Life

Revenue:**Major Head:****2406 - Forestry and Wild Life****Voted-**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	1,94,01,30	1,94,01,31	1,63,14,16	-30,87,15	15,84,22
Supplementary	1				

Charged-

Original	..	1,26,37	1,23,66	-2,71	..
Supplementary	1,26,37				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 30,87.15 lakh, however, ₹ 15,84.22 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
2406-Forestry and Wild Life- 01-Forestry- 102- Social and Farm Forestry-					
30-Assistance to State Forest Development Agency under National Mission for Green India-	11,20.31	11,20.31	..	Reduction in provision by ₹ 8,79.69 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary).	
O					20,00.00
S					..
R					-8,79.69
32-Grants-in-Aid to State Forest Development Agency for implementation of Sub-Mission on Agro Forestry-	3,50.00	2,13.33	-1,36.67	Reduction in provision by ₹ 4,62.77 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Last year there was a saving of ₹ 1,00.00 lakh. Reasons for the saving of ₹ 1,36.67 lakh have not been intimated (August 2019).	
O					8,12.77
S					..
R					-4,62.77

Grant No. 32- contd.

33-Ghar Ghar Haryali- 01-Each One Plant Three for Greening Punjab-					Reduction in provision by ₹ 1,00.00 lakh through re-appropriation in March 2019 was due to (i) less deployment of daily wagers (₹ 74.00 lakh), cut imposed by the Finance Department on (ii) supplies and materials (₹ 16.00 lakh), (iii) advertising and publicity (₹ 6.00 lakh) and (iv) office expenses (₹ 4.00 lakh).
O	5,00.00				
S	..	4,00.00	3,63.08	-36.92	
R	-1,00.00				
					Reasons for the saving of ₹ 36.92 lakh have not been intimated (August 2019).
34-Setting up of Biodiversity Parks at Bathinda, Gidharbaha and Sangrur-					Reduction in provision by ₹ 2,21.00 lakh through re-appropriation in March 2019 was due to (i) less deployment of daily wagers (₹ 1,70.17 lakh), cut imposed by the Finance Department on (ii) supplies and materials (₹ 41.99 lakh) and (iii) office expenses (₹ 8.84 lakh).
O	5,00.00				
S	..	2,79.00	50.92	-2,28.08	
R	-2,21.00				
					Reasons for the saving of ₹ 2,28.08 lakh have not been intimated (August 2019).

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2406-Forestry and Wild Life- 02-Environmental Forestry and Wild Life -110-Wild Life Preservation-				
01-Integrated Development of Wildlife Habitats-				Reduction in provision by ₹ 71.75 lakh through re-appropriation in March 2019 was due to (i) less deployment of daily wagers (₹ 49.93 lakh) and (ii) non-release of funds by the Finance Department for supplies and materials (₹ 21.82 lakh).
O	72.75			
S	..	1.00	..	-1.00
R	-71.75			
04-Afforestation and Ecology Development -101-National Afforestation and Ecology Development Programme-				
01-Assistance to State Forest Development Agency under National Afforestation Programme-				Last year the entire provision remained unutilized. Reasons for non-utilization of entire provision have not been intimated (August 2019).
O	1,86.95			
S	..	1,86.95	..	-1,86.95
R	..			

Grant No. 32- conclud.

(iv) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2406-Forestry and Wild Life- 02-Environmental Forestry and Wild Life -111-Zoological Park-				
07-Intensification of Forest Management (Previously named Integrated Forest Protection)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department under grants-in-aid general (non-salary).
O	1,25.00			
S	..	..	..
R	-1,25.00			

(v) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2406-Forestry and Wild Life- 02-Environmental Forestry and Wild Life -111-Zoological Park-				
03-Assistance for the Development of Selected Zoos-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	5,00.00	+5,00.00	
R	..			

Grant No. 33- Governance Reforms

Revenue:**Major Head:****2052 - Secretariat-General Services****Voted-**

		Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	2,31,65,84	2,33,45,66	2,27,06,87	-6,38,79	21,44
Supplementary	1,79,82				

Capital:**Major Head:****4070 - Capital Outlay on Other Administrative Services****Voted-**

Original	15,02,00	40,02,00	3,73,91	-36,28,09	..
Supplementary	25,00,00				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 6,38.79 lakh in the voted grant, the supplementary grant of ₹ 1,79.82 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 6,38.79 lakh, however, ₹ 21.44 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2052-Secretariat-General Services-00 - 092-Other Offices-				

Grant No. 33- contd.

98-Computerization in the State- 10-Introduction of Computerization in Punjab Government Offices, Semi-Government Bodies and Offices including Maintenance and Upgradation of the Systems-				Augmentation of provision by ₹ 79.78 lakh through re-appropriation in March 2019 was due to clearance of pending bills of professional services (₹ 84.56 lakh), partly set off by saving due to cut imposed by the Finance Department on other charges (₹ 4.78 lakh). There was saving of ₹ 10,48.32 lakh, ₹ 10,78.31 lakh and ₹ 4,44.08 lakh during 2015-16, 2016-17 and 2017-18 respectively.
O	12,00.00			
S	1,79.78	14,59.56	9,67.36	-4,92.20
R	79.78			
98-Computerization in the State- 13-Capacity Building for e-Governance Projects-				Augmentation of provision by ₹ 19.01 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of other contractual services (₹ 33.49 lakh), partly set off by saving due to less receipt of bills of professional services (₹ 15.00 lakh).
O	50.00			
S	0.03	69.04	8.42	-60.62
R	19.01			
				Last year there was saving of ₹ 45.57 lakh. Reasons for the saving of ₹ 60.62 lakh have not been intimated (August 2019).

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2052-Secretariat-General Services-00 - 092-Other Offices-				
98-Computerization in the State- 02-Purchase of Software (System Software and Data Base Software)-				Reduction in provision by ₹ 49.99 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for office expenses.
O	50.00			
S	..	0.01	..	-0.01
R	-49.99			
98-Computerization in the State- 03-Computer Stationery and Consumable Items-				Reduction in provision by ₹ 20.45 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses.
O	20.46			
S	..	0.01	..	-0.01
R	-20.45			

Grant No. 33- contd.

98-Computerization in the State- 04-Computer Furniture Items-		0.01	..	-0.01	Reduction in provision by ₹ 29.99 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on office expenses.
O	30.00				
S	..				
R	-29.99				
98-Computerization in the State- 05-Manpower-		0.01	..	-0.01	Reduction in provision by ₹ 99.99 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on professional services.
O	1,00.00				
S	..				
R	-99.99				
98-Computerization in the State- 09-Annual Technical Support (ATS) for Application Software and Website-		0.01	..	-0.01	Reduction in provision by ₹ 19.99 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on professional services.
O	20.00				
S	..				
R	-19.99				

(v) An instance where the entire provision was withdrawn is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2052-Secretariat-General Services-00 - 092-Other Offices-				
98-Computerization in the State- 01-Purchase of Computer related Hardware-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Government for office expenses.
O	1,00.00			
S	..	..	..
R	-1,00.00			

(vi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2052-Secretariat-General Services-00 - 092-Other Offices-				

Grant No. 33- contd.

16-Punjab State Information Commission-				Augmentation of provision by ₹ 2,26.00 lakh through re-appropriation in March 2019 was due to post-budget decision of the Government to provide more funds under grants-in aid general (salary).
O	6,53.20	8,79.20	8,79.20	
S	..			
R	2,26.00			

Capital:

(vii) In view of the saving of ₹ 36,28.09 lakh in the voted grant, the supplementary grant of ₹ 25,00.00 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.

(viii) There was overall saving of ₹ 36,28.09 lakh in the voted grant but no amount was surrendered by the department during the year.

(ix) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4070-Capital Outlay on Other Administrative Services-00 - 800-Other Expenditure-				
98-Computerization in the State- 12-Infrastructure and Construction of Building for e-Governance Project-				Reasons for the saving of ₹ 31,26.09 lakh have not been intimated (August 2019).
O	10,00.00	35,00.00	3,73.91	
S	25,00.00			
R	..			

(x) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4070-Capital Outlay on Other Administrative Services-00 -003-Training-				

Grant No. 33- concld.

03-Implementation of Recommendations made by Punjab Governance Reforms Commission in respect of various Departments-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	5,00.00				
S	..	5,00.00	..	-5,00.00	
R	..				

Grant No. 34- Horticulture

Revenue:**Major Head:**

2401 - Crop Husbandry

2851 - Village and Small Industries

Voted-

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	1,11,97,86			
Supplementary	..	1,11,97,86	1,06,22,55	-5,75,31
				4,16,64

Charged-

Original	2			
Supplementary	..	2	..	-2
				..

Capital:**Major Head:**4401 - Capital Outlay on Crop
Husbandry**Voted-**

Original	75,00			
Supplementary	..	75,00	..	-75,00
				75,00

Notes and Comments:**Revenue:**

(i) Total saving in the voted grant was ₹ 5,75.31 lakh, however, ₹ 4,16.64 lakh were anticipated as saving and surrendered in March 2019.

(ii) Saving in the voted grant was mainly under the following head:-

Grant No. 34- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00 - 119-Horticulture and Vegetable Crops-				
01-Direction-				Reduction in provision by ₹ 85.39 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 1,05.10 lakh) and (ii) less receipt of bills of domestic travel expenses (₹ 1.00 lakh), partly set off by excess due to enhanced rate of rent, rates and taxes (₹ 20.00 lakh). Reasons for the saving of ₹ 1,51.56 lakh have not been intimated (August 2019).
O	50,24.87	47,87.92	-1,51.56	
S	..			
R	-85.39			
	49,39.48			

(iii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2401-Crop Husbandry-00 - 119-Horticulture and Vegetable Crops-				
51-Financial Assistance to Producers and Exporters of Fruits and Vegetables Growers out of Corpus Fund-				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non salary).
O	1,00.00	1.00	-1.00	
S	..			
R	-99.00			
56-Financial Assistance for Mushroom Cultivation in the State-				Reduction in provision by ₹ 1,42.16 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for (i) subsidies (₹ 1,12.00 lakh), (ii) advertising & publicity (₹ 13.00 lakh), (iii) other charges (₹ 7.00 lakh), (iv) minor works (₹ 3.00 lakh) and (v) cut imposed by the Finance Department on supplies and materials (₹ 7.16 lakh).
O	1,43.00	0.84	-0.84	
S	..			
R	-1,42.16			

Grant No. 34- contd.

57-Strengthening and Modernisation of Infrastructure for Horticulture Department including Government Garden and Nurseries, Vegetables Seed Farms and other Units in the State-				Reduction in provision by ₹ 49.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on (i) supplies & materials (₹ 34.00 lakh) and (ii) minor works (₹ 15.00 lakh).
O	50.00			
S	..	1.00	..	-1.00
R	-49.00			
789-Special Component Plan for Scheduled Castes-				
38-Financial Assistance for Mushroom Cultivation in the State-				Reduction in provision by ₹ 31.84 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on subsidies.
O	32.00			
S	..	0.16	..	-0.16
R	-31.84			

Capital:

- (iv) Total saving in the voted grant was ₹ 75.00 lakh, which was anticipated as saving and surrendered in March 2019.
- (v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4401-Capital Outlay on Crop Husbandry-00 - 119- Horticultural and Vegetable Crops-				
02-Strengthening and Modernisation of Infrastructure for Horticulture Department including Government Garden and Nurseries, Vegetable Seed Farms and other units-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department.
O	50.00			
S	..	..	..	..
R	-50.00			

Grant No. 34- conold.

03-Financial Assistance to Mushroom Cultivation in the State-					Withdrawal of the entire provision through re- appropriation in March 2019 was due to non- release of funds by the Finance Department.
O	25.00				
S	..	..	..	..
R	-25.00				

Grant No. 35- Housing and Urban Development

Revenue:**Major Head:****2216 - Housing****Voted-**

	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	7,37,74,70	8,55,79,12	5,64,44,62	-2,91,34,50
Supplementary	1,18,04,42			2,87,56,47

Capital:**Major Head:****4216 - Capital Outlay on Housing****Voted-**

Original	60,68	60,68	58,66	-2,02	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 2,91,34.50 lakh in the voted grant, the supplementary grant of ₹ 1,18,04.42 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 2,91,34.50 lakh, however, ₹ 2,87,56.47 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (vi) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-02- Urban Housing- 789-Special Component Plan for Scheduled Castes-				

Grant No. 35- contd.

01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 02-Assistance to Beneficiaries for Construction-				Reduction in provision by ₹ 64,52.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for other charges.
O	74,52.00			
S	..	10,00.00	10,00.00	..
R	-64,52.00			
800-Other Expenditure-				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 01-Preparation of Action Plan and Establishment of Technical Cell-				Reduction in provision by ₹ 1,08.42 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for other charges.
O	8,64.70			
S	..	7,56.28	7,56.29	+0.01
R	-1,08.42			
04-Assistance to Beneficiaries for Construction-				Reduction in provision by ₹ 2,20,59.90 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for other charges.
O	2,49,48.00			
S	..	28,88.10	28,88.10	..
R	-2,20,59.90			

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-02- Urban Housing- 103-Assistance to Housing Boards-				
01-Punjab Shehri Awas Yojana (PUDA)-				Reduction in provision by ₹ 28,87.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	28,87.50			
S	..	0.50	..	-0.50
R	-28,87.00			
789-Special Component Plan for Scheduled Castes-				

Grant No. 35- contd.

01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 03-Assistance to PUDA-Affordable Housing in Partnership (AHP Vertical - III)-				Originally there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 3,70.38 lakh through re-appropriation in March 2019 due to post-budget decision of Government to provide more funds for other charges.
O	..	3,70.40	..	-3,70.40
S	0.02			
R	3,70.38			
02-Punjab Shehri Awas Yojana (PUDA)-				Reduction in provision by ₹ 8,62.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under grants-in-aid general (non-salary).
O	8,62.50	0.50	..	-0.50
S	..			
R	-8,62.00			

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-02- Urban Housing- 789-Special Component Plan for Scheduled Castes-				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 01-Assistance under In-Situ Slum Rehabilitation Scheme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	23.00	..	..	..
S	..			
R	-23.00			
800-Other Expenditure-				
01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 02-Capacity Building-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,68.00	..	..	..
S	..			
R	-1,68.00			

Grant No. 35- conclud.

01-Pradhan Mantri Awas Yojana Housing for all (Urban)- 03-Assistance under In-Situ Slum Rehabilitation Scheme-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	77.00			
S	..	..	..	..
R	-77.00			

(vi) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2216-Housing-02- Urban Housing- 190-Assistance to Public Sector and Other Undertakings-				
01-Assistance to Punjab Urban Development Authority-				Augmentation of provision by ₹ 35,10.47 lakh through re-appropriation in March 2019 was due to clearance of pending bills of other charges.
O	3,64,92.00			
S	1,18,04.40	5,18,06.87	5,18,00.23	-6.64
R	35,10.47			

Grant No. 36- Jails

Revenue:**Major Head:****2056 - Jails****Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	2,42,91,66	2,50,37,05	2,35,10,12	-15,26,93
Supplementary	7,45,39				91,55

Charged -

Original	3	2,90	..	-2,90	..
Supplementary	2,87				

Capital:**Major Head:****4055 - Capital Outlay on Police****Voted-**

Original	37,64	12,61,58	2,35,42	-10,26,16	..
Supplementary	12,23,94				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 15,26.93 lakh in the voted grant, the supplementary grant of ₹ 7,45.39 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 15,26.93 lakh, however, ₹ 91.55 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2056-Jails-00 -101-Jails-				

Grant No. 36- contd.

98-Computerization in the State- 01-Purchase of Computer related Hardware-				Augmentation of provision by ₹ 1,34.36 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles.
O	0.01			Reasons for the saving of ₹ 2,63.85 lakh have not been intimated (August 2019).
S	1,34.36	2,68.73	4.88	
R	1,34.36		-2,63.85	

(iv) Excess was mainly under the following head:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2056-Jails-00 - 001-Direction and Administration-				
01-Direction-				Augmentation of provision by ₹ 2,29.37 lakh through re-appropriation in March 2019 was mainly due to clearance of pending bills of (i) rent, rates and taxes (₹ 1,29.00 lakh), (ii) telephone charges (₹ 37.64 lakh), (iii) electricity charges (₹ 12.23 lakh), (iv) other charges (₹ 10.00 lakh), (v) office expenses (₹ 3.55 lakh), (vi) petrol, oil and lubricants (₹ 2.50 lakh), (vii) medical reimbursement (₹ 1.50 lakh), (viii) advertising and publicity (₹ 1.00 lakh), (ix) domestic travel expenses (₹ 1.00 lakh), (x) repair and maintenance of staff cars (₹ 1.00 lakh) and (xi) payment of arrears of salaries to the Government employees and officials (₹ 29.88 lakh). Reasons for the saving of ₹ 2,20.65 lakh have not been intimated (August 2019).
O	8,88.81			
S	1,20.03	12,38.21	10,17.56	
R	2,29.37		-2,20.65	

Capital:

- (v) In view of the saving of ₹ 10,26.16 lakh in the voted grant, the supplementary grant of ₹ 12,23.94 lakh obtained in March 2019 proved excessive.
- (vi) There was overall saving of ₹ 10,26.16 lakh in the voted grant lakh but no amount was surrendered by the department during the year.
- (vii) Saving in the voted grant was mainly under the following heads:-

Grant No. 36- conclud.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4055-Capital Outlay on Police-00-800-Other Expenditure-				
02-Central Jails-				Reasons for the saving of ₹ 8,28.69 lakh have not been intimated (August 2019).
O	0.02			
S	8,59.98	31.31	-8,28.69	
R	..			
03-District Jails-				There was saving of ₹ 22.38 lakh and ₹ 2,41.96 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,93.51 lakh have not been intimated (August 2019).
O	37.60			
S	2,40.00	84.09	-1,93.51	
R	..			

Grant No. 37- Law and Justice

Revenue:**Major Head:**

2014 - Administration of Justice

2235 - Social Security and Welfare

Voted-

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	5,36,00,90	5,45,27,91	4,96,17,28	-49,10,63	32,73,12
Supplementary	9,27,01				

Charged-

Original	1,46,04,72	1,52,54,83	1,47,67,00	-4,87,83	..
Supplementary	6,50,11				

Capital:**Major Head:**

4059 - Capital Outlay on Public Works

Voted-

Original	..	10,00,00	..	-10,00,00	..
Supplementary	10,00,00				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 49,10.63 lakh in the voted grant, the supplementary grant of ₹ 9,27.01 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 49,10.63 lakh, however, ₹ 32,73.12 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (v) below] was mainly under the following heads:-

Grant No. 37- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2235-Social Security and Welfare-60- Other Social Security and Welfare Programmes- 200-Other Programmes-				
39-Creation of Victim Compensation Fund-				Reduction in provision by ₹ 1,50.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department under grants-in-aid general (non-salary). Last year there was saving of ₹ 34.70 lakh. Reasons for the saving of ₹ 3,98.58 lakh have not been intimated (August 2019).
O	3,00.00			
S	4,10.00	1,61.42	-3,98.58	
R	-1,50.00			
	5,60.00			

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2014-Administration of Justice-00- 105-Civil and Session Courts-				
07-Additional Courts (14th Finance Commission)-				Reduction in provision by ₹ 75,00.00 lakh through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for other charges.
O	75,00.00			
S	0.05	..	-0.05	
R	-75,00.00			
	0.05			
98-Computerization in the State- 01-Purchase of Computer related Hardware-				Augmentation of provision by ₹ 79.99 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	0.01			
S	..	..	-80.00	
R	79.99			
	80.00			
98-Computerization in the State- 08-Annual Maintenance Contract for Information Technology related Items-				Augmentation of provision by ₹ 74.99 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	0.01			
S	..	..	-75.00	
R	74.99			
	75.00			

Grant No. 37- contd.

(v) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2014-Administration of Justice-00- 105-Civil and Session Courts-				
01-District and Session Courts-				Augmentation of provision by ₹ 7,92.80 lakh through re-appropriation in March 2019 was mainly due to (i) payment of arrears of salaries to the Government employees (₹ 4,15.00 lakh), clearance of pending bills of (ii) rent, rates and taxes (₹ 2,55.00 lakh), (iii) electricity charges (₹ 1,80.00 lakh), (iv) professional services (₹ 1,05.50 lakh), (v) medical reimbursement (₹ 24.00 lakh), (vi) purchase of new vehicles (₹ 90.00 lakh) and (vii) deployment of more numbers of daily wagers (₹ 31.80 lakh), partly set off by saving due to cut imposed by the Finance Department on (i) office expenses (₹ 3,00.00 lakh), (ii) domestic travel expenses (₹ 5.00 lakh) and (iii) less receipt of bills of telephone charges (₹ 4.00 lakh). There was saving of ₹ 8,36.51 lakh and ₹ 8,93.11 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 6,54.01 lakh have not been intimated (August 2019).
O	1,65,30.25	1,66,69.04	-6,54.01	
S	..			
R	7,92.80			
02-Subordinate Courts-				Augmentation of provision by ₹ 3,89.00 lakh through re-appropriation in March 2019 was due to (i) payment of arrears of salaries to the Government employees (₹ 3,00.00 lakh), clearance of pending bills of (ii) electricity charges (₹ 1,00.00 lakh) and (iii) domestic travel expense (₹ 10.00 lakh), partly set off by saving due to less receipt of bills of (i) medical reimbursement (₹ 10.00 lakh), (ii) telephone charges (₹ 9.00 lakh) and (iii) less deployment of daily wagers (₹ 2.00 lakh). There was saving of ₹ 3,22.56 lakh, ₹ 11,84.85 lakh and ₹ 5,63.14 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,01.55 lakh have not been intimated (August 2019).
O	1,79,40.60	1,82,28.05	-1,01.55	
S	..			
R	3,89.00			

Grant No. 37- contd.

09-Capacity Building (14th Finance Commission)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 7,49.99 lakh through re-appropriation in March 2019 due to clearance of pending bills of conferences, seminars, workshops, tours etc.
O	..	7,50.00	7,50.00	..	
S	0.01				
R	7,49.99				
98-Computerization in the State- 03-Computer Stationery and Consumable Items-					Augmentation of provision by ₹ 86.78 lakh through re-appropriation in March 2019 was due to clearance of pending bills of contingent articles. Reasons for the saving of ₹ 36.59 lakh have not been intimated (August 2019).
O	1,00.00	1,86.78	1,50.19	-36.59	
S	..				
R	86.78				
114-Legal Advisors and Counsels-					
05-Legal Cell, New Delhi-					Augmentation of provision by ₹ 2,00.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of professional services. Reasons for the saving of ₹ 55.16 lakh have not been intimated (August 2019).
O	5,00.00	7,00.00	6,44.84	-55.16	
S	..				
R	2,00.00				
116-State Administrative Tribunals-					
02-Punjab State Human Rights Commission-					Augmentation of provision by ₹ 1,44.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds under (i) grants-in-aid general (non-salary) (₹ 1,14.00 lakh) and (ii) grants-in-aid general (salary) (₹ 30.00 lakh). Reasons for the saving of ₹ 49.00 lakh have not been intimated (August 2019).
O	4,80.00	6,24.00	5,75.00	-49.00	
S	..				
R	1,44.00				
118-Computerization of District and Sub-ordinate Courts-					
98-Computerization in the State- 22-Scanning and Digitization (14th Finance Commission)-					Originally, there was no budget provision. Funds were provided through supplementary grant and augmented by ₹ 20,33.31 lakh through re-appropriation in March 2019 due to clearance of pending bills of (i) contingent articles (₹ 12,83.32 lakh) and (ii) professional services (₹ 7,49.99 lakh).
O	..	25,50.00	25,50.00	..	
S	5,16.69				
R	20,33.31				

Grant No. 37- conold.

Charged:

- (vi) In view of the saving of ₹ 4,87.83 lakh in the charged appropriation, the supplementary charged appropriation of ₹ 6,50.11 lakh obtained in March 2019 proved excessive.
- (vii) There was an overall saving of ₹ 4,87.83 lakh in the charged appropriation but no amount was surrendered by the department during the year.

Capital:

- (viii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4059-Capital Outlay on Public Works-80-General-051-Construction-				
70-Construction of ADR Centres (14th Finance Commission)-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..			
S	10,00.00	10,00.00	.. -10,00.00	
R	..			

Grant No. 38- Medical Education and Research

Revenue:**Major Head:****2210 - Medical and Public Health****Voted-**

		Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand					
Original	5,30,92,26	5,30,92,27	4,51,36,06	-79,56,21	73,01,87
Supplementary	1				

Charged-

Original	4,61	11,69	7,01	-4,68	..
Supplementary	7,08				

Capital:**Major Head:****4210 - Capital Outlay on Medical and
Public Health****Voted-**

Original	3,58,80,00	3,58,80,00	98,78,59	-2,60,01,41	1,49,90,00
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 79,56.21 lakh, however, ₹ 73,01.87 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iv) below] was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2210-Medical and Public Health-01- Urban Health Services-Allopathy- 001- Direction and Administration-				

Grant No. 38- contd.

44-Guru Gobind Singh Medical College/Hospital, Faridkot-		88,60.29	97,44.06	+8,83.77	Reduction in provision by ₹ 36,10.25 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department under (i) grants-in-aid general (salary) (₹ 36,05.25 lakh) and (ii) grants-in-aid general (non-salary) (₹ 5.00 lakh). Last year there was saving of ₹ 1,06.17 lakh. Reasons for the excess of ₹ 8,83.77 lakh have not been intimated (August 2019).
O	1,24,70.54				
S	..				
R	-36,10.25				
05-Medical Education, Training and Research -105-Allopathy-					
01-Government Medical College, Amritsar-		1,03,69.52	1,02,57.96	-1,11.56	Reduction in provision by ₹ 18,35.33 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 10,91.80 lakh) and (ii) less receipt of bills of professional services (₹ 7,87.89 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 42.00 lakh) and (ii) medical reimbursement (₹ 3.00 lakh). Reasons for the saving of ₹ 1,11.56 lakh have not been intimated (August 2019).
O	1,22,04.85				
S	..				
R	-18,35.33				
02-Government Medical College, Patiala-		1,09,83.07	1,04,70.39	-5,12.68	Reduction in provision by ₹ 9,81.68 lakh through re-appropriation in March 2019 was mainly due to (i) less receipt of bills of professional services (₹ 6,70.12 lakh), (ii) posts remaining vacant (₹ 3,20.00 lakh) and (iii) cut imposed by the Finance Department on office expenses (₹ 2.01 lakh), partly set off by excess mainly due to (i) enhanced rates of daily wagers (₹ 9.10 lakh) and (ii) clearance of pending bills of water charges (₹ 1.00 lakh). Reasons for the saving of ₹ 5,12.68 lakh have not been intimated (August 2019).
O	1,19,64.75				
S	..				
R	-9,81.68				
04-Expansion and Improvement of Dental College and Hospital, Patiala-		8,78.22	8,56.28	-21.94	Reduction in provision by ₹ 96.79 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 52.16 lakh), less receipt of bills of (ii) professional services (₹ 35.47 lakh) and (iii) medical reimbursement (₹ 20.00 lakh), partly set off by excess due to (i) enhanced rates of daily wagers (₹ 8.15 lakh) and (ii) clearance of pending bills of electricity charges (₹ 3.00 lakh).
O	9,75.01				
S	..				
R	-96.79				

Grant No. 38- contd.

				Last year there was saving of ₹ 36.21 lakh. Reasons for the saving of ₹ 21.94 lakh have not been intimated (August 2019).
27-Upgradation of Infrastructure in Government Medical Colleges and Hospitals, Amritsar-				Reduction in provision by ₹ 3,27.72 lakh through re-appropriation in March 2019 was mainly due to (i) posts remaining vacant (₹ 2,22.49 lakh), (ii) less number of beneficiaries for scholarships/stipends (₹ 64.61 lakh), less receipt of bills of (iii) professional services (₹ 51.54 lakh) and (iv) medical reimbursement (₹ 1.00 lakh), partly set off by excess mainly due to clearance of pending bills of (i) electricity charges (₹ 10.00 lakh) and (ii) water charges (₹ 2.00 lakh).
O	12,79.24	9,51.52	9,48.04	
S	..			
R	-3,27.72				-3.48

(iii) An instance where the entire provision remained unutilized is given below:-

2210-Medical and Public Health-01- Urban Health Services-Allopathy- 001- Direction and Administration-				
26-Reimbursement to Pepsu Road Transport Corporation in Lieu of Concessional Bus Passes to the Students of Medical Education (Pass Holder)-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,50.00	3,50.00	..	
S	..			
R	..				-3,50.00

(iv) Excess was mainly under the following head:-

2210-Medical and Public Health-05-Medical Education, Training and Research- 105-Allopathy-			
---	--	--	--

Grant No. 38- contd.

06-Training of Nursing Para Medical Staff (Directorate Medical Education and Research)-					Augmentation of provision by ₹ 1,16.40 lakh through re-appropriation in March 2019 was due to payment of arrears of pay and allowance to the Government employee.
O	4,23.60				Reasons for the saving of ₹ 21.98 lakh have not been intimated (August 2019).
S	..	5,40.00	5,18.02	-21.98	
R	1,16.40				

Capital:

(v) Total saving in the voted grant was ₹ 2,60,01.41 lakh, however, ₹ 1,49,90.00 lakh were anticipated as saving and surrendered in March 2019.

(vi) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (ix) below] was mainly under the following heads:-

4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -105-Allopathy-					
22-Upgradation of Infrastructure in Government Medical Colleges and Hospitals (Patiala)-01-Upgradation due to increase in MBBS seats-					Augmentation of provision by ₹ 7,37.80 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) machinery and equipments (₹ 4,53.56 lakh) and (ii) major works (₹ 2,84.24 lakh). Reasons for the saving of ₹ 17,77.96 lakh have not been intimated (August 2019).
O	24,93.56				
S	..	32,31.36	14,53.40	-17,77.96	
R	7,37.80				
24-Upgradation of infrastructure in Government Dental and Ayurvedic Colleges/Hospitals-					Reduction in provision by ₹ 48.96 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Reasons for the saving of ₹ 2,03.94 lakh have not been intimated (August 2019).
O	3,40.00				
S	..	2,91.04	87.10	-2,03.94	
R	-48.96				
29-Upgradation of State Government Medical College-01-Upgradation due to increase in MBBS seats-					Reduction in provision by ₹ 16,77.56 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 4,73.42 lakh have not been intimated (August 2019).
O	24,93.56				
S	..	8,16.00	3,42.58	-4,73.42	
R	-16,77.56				

Grant No. 38- contd.

29-Upgradation of State Government Medical College-99-No Detailed Head-					Reduction in provision by ₹ 23,12.00 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on major works (₹ 21,08.00 lakh), non-release of funds by the Finance Department for (ii) machinery and equipments (₹ 1,36.00 lakh) and (iii) purchase of transport vehicles (₹ 68.00 lakh).
O	34,00.00				
S	..	10,88.00	7,24.03	-3,63.97	
R	-23,12.00				
					Reasons for the saving of ₹ 3,63.97 lakh have not been intimated (August 2019).
37-Tertiary Cancer Care Centre-					Reasons for the saving of ₹ 19,54.66 lakh have not been intimated (August 2019).
O	28,90.00				
S	..	28,90.00	9,35.34	-19,54.66	
R	..				
38-Opening of New Medical Colleges in the State-01-At SAS Nagar Mohali-					Reduction in provision by ₹ 3,40.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	34,00.00				
S	..	30,60.00	21,25.00	-9,35.00	Reasons for the saving of ₹ 9,35.00 lakh have not been intimated (August 2019).
R	-3,40.00				
789-Special Component Plan for Scheduled Castes-					
02-Upgradation of Infrastructure in Government Medical College and Hospitals, Amritsar-01-Upgradation due to increase in MBBS seats-					Reduction in provision by ₹ 7,89.44 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	11,73.44				Reasons for the saving of ₹ 2,22.78 lakh have not been intimated (August 2019).
S	..	3,84.00	1,61.22	-2,22.78	
R	-7,89.44				
02-Upgradation of Infrastructure in Government Medical College and Hospitals, Amritsar-99-No Detailed Head-					Reduction in provision by ₹ 10,88.00 lakh through re-appropriation in March 2019 was due to (i) less release of funds by the Finance Department for major works (₹ 9,92.00 lakh), non-release of funds by the Finance Department for (ii) machinery and equipments (₹ 64.00 lakh) and (iii) purchase of transport vehicles (₹ 32.00 lakh).
O	16,00.00				
S	..	5,12.00	3,40.72	-1,71.28	
R	-10,88.00				
					Reasons for the saving of ₹ 1,71.28 lakh have not been intimated (August 2019).

Grant No. 38- contd.

04-Upgradation of Infrastructure in Government Dental College and Hospital, Amritsar and Patiala-					Reduction in provision by ₹ 23.04 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	1,60.00	1,36.96	40.99	-95.97	Reasons for the saving of ₹ 95.97 lakh have not been intimated (August 2019).
S	..				
R	-23.04				
23-Upgradation of Infrastructure in Government Medical College and Hospitals, Patiala-01-Upgradation due to increase in MBBS seats-					Augmentation of provision by ₹ 3,47.20 lakh through re-appropriation in March 2019 was due to clearance of pending bills of (i) machinery and equipments (₹ 2,13.44 lakh) and (ii) major works (₹ 1,33.76 lakh). Reasons for the saving of ₹ 13,77.73 lakh have not been intimated (August 2019).
O	11,73.44	15,20.64	1,42.91	-13,77.73	
S	..				
R	3,47.20				
23-Upgradation of Infrastructure in Government Medical College and Hospitals, Patiala-99-No Detailed Head-					Reduction in provision by ₹ 31,10.40 lakh through re-appropriation in March 2019 was due to (i) cut imposed by the Finance Department on major works (₹ 15,97.44 lakh) and (ii) non-release of funds by the Finance Department for machinery and equipments (₹ 15,12.96 lakh).
O	37,10.40	6,00.00	6,01.89	+1.89	
S	..				
R	-31,10.40				
28-Tertiary Cancer Care Centre-					Reasons for the saving of ₹ 9,96.64 lakh have not been intimated (August 2019).
O	13,60.00	13,60.00	3,63.36	-9,96.64	
S	..				
R	..				
29-Opening of New Medical Colleges in the State-01-At SAS Nagar Mohali-					Reduction in provision by ₹ 1,60.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	16,00.00	14,40.00	10,00.00	-4,40.00	Reasons for the saving of ₹ 4,40.00 lakh have not been intimated (August 2019).
S	..				
R	-1,60.00				

Grant No. 38- contd.

80-General-800-Other Expenditure-					
01-Direction and Administration					Reduction in provision by ₹ 54,84.60 lakh through re-appropriation in March 2019 was due to (i) non-release of funds by the Finance Department for machinery and equipments (₹ 32,15.04 lakh) and (ii) cut imposed by the Finance Department on major works (₹ 22,69.56 lakh). Reasons for the saving of ₹ 13,22.07 lakh have not been intimated (August 2019).
O	78,84.60	24,00.00	10,77.93	-13,22.07	
S	..				
R	-54,84.60				

(vii) Instances where the entire provision remained unutilized are given below:-

4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -105-Allopathy-					
28-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,36.00	1,36.00	..	-1,36.00	
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
10-Establishment of Guru Ravi Dass Ayurvedic University, Hoshiarpur-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	64.00	64.00	..	-64.00	
S	..				
R	..				

(viii) Instances where the entire provision was withdrawn are given below:-

4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -105-Allopathy-					
---	--	--	--	--	--

Grant No. 38- contd.

25-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot (Under the Control of Baba Farid University of Health Sciences)-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for (i) major works (₹ 5,82.42 lakh) and (ii) machinery and equipments (₹ 97.58 lakh).
O	6,80.00			
S	..	..	..	..
R	-6,80.00			
38-Opening of New Medical Colleges in the State-02-At Malerkotla-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	3,40.00			
S	..	..	..	..
R	-3,40.00			
38-Opening of New Medical Colleges in the State-03-At Mukerian-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department on major works.
O	3,40.00			
S	..	..	..	..
R	-3,40.00			
789-Special Component Plan for Scheduled Castes-				
06-Upgradation of Infrastructure in Guru Gobind Singh Medical College and Hospital, Faridkot under the control of Baba Farid University of Health Sciences-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for (i) major works (₹ 2,74.08 lakh) and (ii) machinery and equipments (₹ 45.92 lakh).
O	3,20.00			
S	..	..	..	..
R	-3,20.00			
29-Opening of New Medical Colleges in the State-02-At Malerkotla				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	1,60.00			
S	..	..	..	..
R	-1,60.00			

Grant No. 38- concld.

29-Opening of New Medical Colleges in the State-03-At Mukerian-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	1,60.00				
S	..	..	..	..
R	-1,60.00				

(ix) Excess was mainly under the following head:-

4210-Capital Outlay on Medical and Public Health-03-Medical Education, Training and Research -105-Allopathy-					
36-Setting up of AIIMS like Institute in the State-					Augmentation of provision by ₹ 9,59.00 lakh through re-appropriation in March 2019 was due to clearance of pending bills of major works. Reasons for the saving of ₹ 4,77.87 lakh have not been intimated (August 2019).
O	1.00				
S	..	9,60.00	4,82.13	-4,77.87	
R	9,59.00				

Grant No. 39- Printing and Stationery

Revenue:**Major Head:****2058 - Stationery and Printing****Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	36,42,93	36,42,96	30,56,75	-5,86,21
Supplementary	3				61,21

Charged -

Original	58,93	62,52	49,95	-12,57	..
Supplementary	3,59				

Capital:**Major Head:****4058 - Capital Outlay on Stationery and Printing****Voted-**

Original	4,00	4,00	..	-4,00	4,00
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) Total saving in the voted grant was ₹ 5,86.21 lakh, however, ₹ 61.21 lakh were anticipated as saving and surrendered in March 2019.
- (ii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2058-Stationery and Printing-00 -103- Government Presses-				

Grant No. 39- contd.

01-Government Presses-		23,32.19	20,54.56	-2,77.63	Reduction in provision by ₹ 64.11 lakh through re-appropriation in March 2019 was mainly due to less receipt of bills of (i) supplies and materials (₹ 1,06.43 lakh), (ii) petrol, oil and lubricants (₹ 1.00 lakh), (iii) less deployment of daily wagers (₹ 3.87 lakh) and (iv) cut imposed by the Finance Department on advertising and publicity (₹ 1.10 lakh), partly set off by excess mainly due to (i) payment of arrears of dearness allowances and leave travel concessions (₹ 15.00 lakh), clearance of pending bills of (ii) water charges (₹ 12.48 lakh) (iii) rent, rates and taxes (₹ 6.94 lakh), (iv) professional services (₹ 5.00 lakh), (v) medical reimbursement (₹ 2.00 lakh), (vi) electricity charges (₹ 2.00 lakh) and (vii) increase in number of beneficiaries of scholarships/stipends (₹ 4.77 lakh). There was saving of ₹ 99.59 lakh, ₹ 2,01.19 lakh and ₹ 7,06.77 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 2,77.63 lakh have not been intimated (August 2019).
O	23,96.28				
S	0.02				
R	-64.11				

(iii) An instance where the entire provision remained unutilized is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2058-Stationery and Printing-00 -104-Cost of Printing by Other Sources-				
01-Cost of Printing at Union Territory Government Presses, Chandigarh-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	2,00.00			
S	..	2,00.00	..	
R	..		-2,00.00	

Grant No. 39- conold.

(iv) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2058-Stationery and Printing-00 -797-Transfer to Reserve Funds/ Deposits Accounts-				
01-Amount Transferred to Depreciation/Renewal Reserve Funds-				Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
O	..			
S	..	12.52	+12.52	
R	..			

(v) **Expenditure met out of Depreciation Reserve Fund- Government Presses**

The expenditure under this grant includes ₹ 12.52 lakh transferred to the above fund which is intended to provide a reserve to meet the cost of renewals and replacement of plants, machinery, type and metal in the Government Presses.

The fund is credited with amount calculated each year at certain rates on the book value of fixed assets and the interest accrued on the balance lying in the fund. The actual expenditure out of the fund is debited in the first instance to the grant. Subsequently, the expenditure is transferred to the fund before the close of the accounts for the year.

No expenditure was incurred out of the fund during the year 2018-19.

The balance at the credit of the fund at the end of March 2019 was ₹ 22,74.00 lakh.

An account of transactions of the fund is included in Statement No. 15 and 21 of the Finance Accounts for the year 2018-19.

Grant No. 40- Sports and Youth Services

Revenue:**Major Head:****2204 - Sports and Youth Services****Voted-**

Classification	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	1,59,74,83	2,03,83,34	1,28,06,95	-75,76,39
Supplementary	44,08,51				1,71,45

Charged-

Original	51	3,50	..	-3,50	..
Supplementary	2,99				

Capital:**Major Head:****4202 - Capital Outlay on Education,
Sports, Art and Culture****Voted-**

Original	10,53,50	10,53,50	3,50	-10,50,00	..
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 75,76.39 lakh in the voted grant, the supplementary grant of ₹ 44,08.51 lakh obtained in March 2019 proved unnecessary. Even the original grant substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 75,76.39 lakh, however, ₹ 1,71.45 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2204-Sports and Youth Services-00 -001-Direction and Administration-				

Grant No. 40- contd.

01-Direction and Administration-					Augmentation of provision by ₹ 7,43.06 lakh through re-appropriation in March 2019 was due to (i) increase in number of beneficiaries for rewards (₹ 7,96.49 lakh), clearance of pending bills of (ii) rent, rates and taxes (₹ 65.07 lakh) and (iii) medical reimbursement (₹ 1.00 lakh), partly set off by saving mainly due to (i) non-release of arrears of dearness allowance (₹ 85.00 lakh), (ii) cut imposed by the Finance Department under grants-in-aid general (salary) (₹ 28.00 lakh) and (iii) less receipt of bills of contingent articles (₹ 5.70 lakh). There was saving of ₹ 32,30.34 lakh, ₹ 37,39.57 lakh and ₹ 37,42.72 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 21,51.02 lakh have not been intimated (August 2019).
O	1,10,44.21	1,21,95.78	1,00,44.76	-21,51.02	
S	4,08.51				
R	7,43.06				
02-Setting up of Youth Welfare Department-					Reduction in provision by ₹ 33.50 lakh through re-appropriation in March 2019 was mainly due to (i) non-release of arrears of dearness allowance (₹ 36.45 lakh), (ii) less deployment of daily wagers (₹ 2.50 lakh), less receipt of bills of (iii) petrol, oil and lubricants (₹ 1.00 lakh) and (iv) contingent articles (₹ 1.00 lakh), partly set off by excess due to payment of pending liabilities of rent, rates and taxes (₹ 8.45 lakh). Reasons for the saving of ₹ 24.45 lakh have not been intimated (August 2019).
O	3,63.61	3,30.11	3,05.66	-24.45	
S	..				
R	-33.50				
103-Youth Welfare Programmes for Non Students-					
06-Establishment of District Youth Centres-					Last year there was saving of ₹ 61.37 lakh. Reasons for the saving of ₹ 52.17 lakh have not been intimated (August 2019).
O	1,60.00	1,60.00	1,07.83	-52.17	
S	..				
R	..				
104-Sports and Games-					
48-Assistance to Punjab State Sports Council- 03-Construction of Multi-Purpose Stadium at Gidderbaha (Muktsar)-					Reduction in provision by ₹ 55.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on grants-in-aid general (non-salary).
O	1,00.00	45.00	45.00	..	
S	..				
R	-55.00				

Grant No. 40- contd.

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2204-Sports and Youth Services-00 -104-Sports and Games-				
48-Assistance to Punjab State Sports Council-04-Construction of Stadiums at Block Level in the State-				Reduction in provision by ₹ 4,75.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on grants-in-aid general (non-salary).
O	6,25.00			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..	1,50.00	..	
R	-4,75.00		-1,50.00	
789-Special Component Plan for Scheduled Castes-				
16-Free Smart Mobile Phone Sets to Youth-				Last year the entire provision remained unutilized.
O	3,20.00			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	12,80.00	16,00.00	..	
R	..		-16,00.00	
800-Other Expenditure-				
01-Free Smart Mobile Phone Sets to Youth-				Last year the entire provision remained unutilized.
O	6,80.00			Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	27,20.00	34,00.00	..	
R	..		-34,00.00	

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2204-Sports and Youth Services-00 -104-Sports and Games-				

Grant No. 40- contd.

46-National Youth Festival in Punjab-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for grants-in-aid general (non-salary).
O	50.00				
S	..	..	..	..
R	-50.00				
48-Assistance to Punjab State Sports Council-01-Establishment / Upgradation of Shooting Range at Sri Muksar Sahib-					Withdrawal of the entire provision through re-appropriation in March 2019 was due to cut imposed by the Finance Department for grants-in-aid general (non-salary).
O	3,00.00				
S	..	..	..	..
R	-3,00.00				

Capital:

- (vi) There was an overall saving of ₹ 10,50.00 lakh in voted grant but no amount was surrendered by the department during the year.
- (vii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4202-Capital Outlay on Education, Sports, Art and Culture-03-Sports and Youth Services -102-Sports Stadium-				
10-Rajiv Gandhi Khel Abhiyan-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	34.00			
S	..	34.00	..	
R	..		-34.00	
11-Setting up of Sports Universities under PPP mode-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6,80.00			
S	..	6,80.00	..	
R	..		-6,80.00	

Grant No. 40- conclud.

789-Special Component Plan for Scheduled Castes-					
04-Rajiv Gandhi Khel Abhiyan-					Last year the entire provision remained unutilized.
O	16.00				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
S	..	16.00	..	-16.00	
R	..				
05-Setting up of Sports Universities under PPP mode-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	3,20.00				
S	..	3,20.00	..	-3,20.00	
R	..				

Grant No. 41- Water Supply and Sanitation

Revenue:**Major Head:****2215 - Water Supply and Sanitation****Voted-**

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	5,72,24,05	4,40,03,12	-1,32,20,93	..
Supplementary	..			

Charged-

Original	2,00,00	8,00,00	5,50,37	-2,49,63	..
Supplementary	6,00,00				

Capital:**Major Head:****4215 - Capital Outlay on Water Supply
and Sanitation****Voted-**

Original	9,15,11,00	9,15,11,10	2,57,55,28	-6,57,55,82	5,04,99,10
Supplementary	10				

Notes and Comments:**Revenue:**

- (i) There was an overall saving of ₹ 1,32,20.93 lakh in voted grant but no amount was surrendered by the department during the year.
- (ii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (iii) below] was mainly under the following heads:-

Grant No. 41- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2215-Water Supply and Sanitation-01-Water Supply-800-Other Expenditure-				
01-Maintenance of Works-				There was saving of ₹ 48.34 lakh and ₹ 46,65.14 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 1,00,92.76 lakh have not been intimated (August 2019).
O	1,04,50.00			
S	..	3,57.24	-1,00,92.76	
R	..			
105-Sanitation Services-				
02-Maintenance of Sanitation Services in Government Buildings-				Reasons for the saving of ₹ 99.59 lakh have not been intimated (August 2019).
O	8,56.00			
S	..	7,56.41	-99.59	
R	..			

(iii) An instance where the expenditure was incurred without provision of funds is given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2215-Water Supply and Sanitation-01-Water Supply-799-Suspense-				
O	..			No Budget provision existed under this head. The budget also anticipated matching recoveries of ₹ Nil. Last year the expenditure was incurred without provision of funds. Reasons for incurring expenditure without provision of funds have not been intimated (August 2019).
S	..	3,68.89	+3,68.89	
R	..			

Grant No. 41- contd.

There have been wide variations between the actual expenditure and recoveries vis-a-vis the budget provision as detailed below from 2006-07 to 2018-19.

Gross Expenditure				Recoveries			Net Expenditure	
₹ in lakh								
Year	Provision	Actuals	Excess	Provision	Actuals	Excess	Provision	Actuals
2006-07	..	1,58,14.02	1,58,14.02	..	1,31,35.45	1,31,35.45	..	+26,78.57
2007-08	..	2,14,21.25	2,14,21.25	..	1,49,85.32	1,49,85.32	..	+64,35.93
2008-09	..	1,76,18.42	1,76,18.42	..	1,96,43.96	1,96,43.96	..	-20,25.54
2009-10	..	1,49,37.89	1,49,37.89	..	1,45,62.51	1,45,62.51	..	+3,75.38
2010-11	..	1,06,36.85	1,06,36.85	..	1,12,40.73	1,12,40.73	..	-6,03.88
2011-12	..	73,19.43	73,19.43	..	62,02.88	62,02.88	..	+11,16.55
2012-13	..	58,78.03	58,78.03	..	62,21.25	62,21.25	..	-3,43.22
2013-14	..	36,77.64	36,77.64	..	40,82.79	40,82.79	..	-4,05.15
2014-15	..	26,97.00	26,97.00	..	29,53.48	29,53.48	..	-2,56.48
2015-16	..	28,06.23	28,06.23	..	15,41.83	15,41.83	..	+12,64.40
2016-17	..	8,44.22	8,44.22	..	6,58.14	6,58.14	..	+1,86.08
2017-18	..	3,38.97	3,38.97	..	2,68.29	2,68.29	..	+70.68
2018-19	..	3,68.89	3,68.89	..	4,59.04	4,59.04	..	-90.15

Charged:

- (iv) In view of the saving of ₹ 2,49.63 lakh in charged appropriation, the supplementary charged appropriation of ₹ 6,00.00 lakh obtained in March 2019 proved excessive.
- (v) There was an overall saving of ₹ 2,49.63 lakh in the charged appropriation but no amount was surrendered by the department during the year.
- (vi) Saving in the charged appropriation was mainly under the following head:-

Classification	Total Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2215-Water Supply and Sanitation-01-Water Supply-001-Direction and Administration-				
01-Direction and Administration				Last year there was saving of ₹ 2,09.83 lakh.
<i>O</i>	2,00.00			
<i>S</i>	6,00.00	8,00.00	5,50.37	Reasons for the saving of ₹ 2,49.63 lakh have not been intimated (August 2019).
<i>R</i>	..			

Capital:

- (vii) Total saving in the voted grant was ₹ 6,57,55.82 lakh, however, ₹ 5,04,99.10 lakh were anticipated as saving and surrendered in March 2019.
- (viii) Saving in the voted grant [partly set off by excess under other heads as mentioned in note (ix) below] was mainly under the following heads:-

Grant No. 41- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4215-Capital Outlay on Water Supply & Sanitation-01-Water Supply- 102- Rural Water Supply-				
04-NABARD Aided Rural Water Supply Schemes- 05-Provision of Piped Water Supply (Rural Infrastructure Development Fund-XXIII)-				Reduction in provision by ₹ 28,80.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	30,00.00			Reasons for the saving of ₹ 84.12 lakh have not been intimated (August 2019).
S	..	1,20.00	35.88	
R	-28,80.00		-84.12	
08-Maintenance of Works-				Reasons for the saving of ₹ 78.69 lakh have not been intimated (August 2019).
O	6,50.00			
S	..	6,50.00	5,71.31	
R	..		-78.69	
31-Swachh Bharat Abhiyan-				Reduction in provision by ₹ 45,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	90,00.00			Last year there was saving of ₹ 61,19.76 lakh. Reasons for the saving of ₹ 23,55.66 lakh have not been intimated (August 2019).
S	..	45,00.00	21,44.34	
R	-45,00.00		-23,55.66	
32-National Rural Drinking Water Programme-				Reduction in provision by ₹ 70,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on machinery and equipments.
O	1,30,00.00			Reasons for the excess of ₹ 1,26.81 lakh have not been intimated (August 2019).
S	..	60,00.00	61,26.81	
R	-70,00.00		+1,26.81	
33-Second Punjab Rural Water Supply and Sanitation Sector Improvement Programme-World Bank Assisted Project-				Reduction in provision by ₹ 1,80,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	3,00,00.00			Last year there was saving of ₹ 1,08,77.12 lakh. Reasons for the saving of ₹ 43,04.57 lakh have not been intimated (August 2019).
S	..	1,20,00.00	76,95.43	
R	-1,80,00.00		-43,04.57	

Grant No. 41- contd.

34-Installation of Reverse Osmosis Systems to Provide Minimum Drinking Water in Heavy Metal Affected Districts of Punjab-01-Rural Infrastructure Development Fund-XIX (NABARD)-				Reduction in provision by ₹ 4,59.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year there was saving of ₹ 6,38.92 lakh. Reasons for the saving of ₹ 45.59 lakh have not been intimated (August 2019).
O	5,49.00			
S	..	90.00	44.41	-45.59
R	-4,59.00			
35-Special Assistance for Mitigation of Drinking Water Problems in the Habitations Affected with Arsenic and Fluoride-				Reduction in provision by ₹ 11,61.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year there was saving of ₹ 18,63.98 lakh. Reasons for the saving of ₹ 1,57.04 lakh have not been intimated (August 2019).
O	17,61.00			
S	..	6,00.00	4,42.96	-1,57.04
R	-11,61.00			
789-Special Component Plan for Scheduled Castes-				
03-National Bank for Agriculture and Rural Development Aided Rural Water Supply Scheme-05-Provision of Piped Water Supply (Rural Infrastructure Development Fund-XXIII)-				Reduction in provision by ₹ 19,20.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Reasons for the saving of ₹ 63.30 lakh have not been intimated (August 2019).
O	20,00.00			
S	..	80.00	16.70	-63.30
R	-19,20.00			
12-Installation of Reverse Osmosis System to Provide Minimum Drinking Water in various District of Punjab (Rural Infrastructure Development Fund)-XIX-				Reduction in provision by ₹ 3,06.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. There was saving of ₹ 35,61.91 lakh, ₹ 5,82.52 lakh and ₹ 4,06.96 during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 43.34 lakh have not been intimated (August 2019).
O	3,66.00			
S	..	60.00	16.66	-43.34
R	-3,06.00			

Grant No. 41- contd.

15-Swachh Bharat Abhiyan-		30,00.00	12,74.13	-17,25.87	Reduction in provision by ₹ 30,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. Last year there was saving of ₹ 40,02.56 lakh. Reasons for the saving of ₹ 17,25.87 lakh have not been intimated (August 2019).
O	60,00.00				
S	..				
R	-30,00.00				
16-National Rural Drinking Water Programme-		40,00.00	8,49.64	-31,50.36	Augmentation of provision by ₹ 20,00.00 lakh through re-appropriation in March 2019 was due to post budget decision of the Government to provide more funds for machinery and equipments. There was saving of ₹ 1,59.87 lakh and ₹ 17,03.86 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 31,50.36 lakh have not been intimated (August 2019).
O	20,00.00				
S	..				
R	20,00.00				
17-Second Punjab Rural Water Supply and Sanitation Sector Improvement Programme-World Bank Assisted Project-		80,00.00	56,92.54	-23,07.46	Reduction in provision by ₹ 1,20,00.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works. There was saving of ₹ 9,58.49 lakh, ₹ 1,39.58 lakh and ₹ 74,97.90 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 23,07.46 lakh have not been intimated (August 2019).
O	2,00,00.00				
S	..				
R	-1,20,00.00				
18-Special Assistance for mitigation of Drinking Water Problems in the Habitations Affected with Arsenic and Fluoride-		4,00.00	1,91.15	-2,08.85	Reduction in provision by ₹ 7,74.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year there was saving of ₹ 12,91.67 lakh. Reasons for the saving of ₹ 2,08.85 lakh have not been intimated (August 2019).
O	11,74.00				
S	..				
R	-7,74.00				
19-Provision of Drinking Water through Reverse Osmosis System- 01-Installation of Reverse Osmosis Plants under (Rural Infrastructure Development Fund)-XXII (NABARD)-		4.00	1.73	-2.27	Reduction in provision by ₹ 7,96.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	8,00.00				
S	..				
R	-7,96.00				

Grant No. 41- contd.

(ix) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4215-Capital Outlay on Water Supply & Sanitation-01-Water Supply- 102-Rural Water Supply-				
15-Provision /Augmentation of Water Supply and Sewerage Facilities in Specific Towns- 01-Bhadurgarh (10 Nos.), Patiala-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,67.39 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works.
O	..			
S	0.01	1,67.40	..	-1,67.40
R	1,67.39			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns- 02-Budha Theh (3 Nos.), Amritsar-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 42.59 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works.
O	..			
S	0.01	42.60	..	-42.60
R	42.59			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns- 03-Mehraj (NAC), Bathinda-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 28.19 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works.
O	..			
S	0.01	28.20	..	-28.20
R	28.19			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				
15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns- 04-Ghuman, Gurdaspur-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 61.79 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works.
O	..			
S	0.01	61.80	..	-61.80
R	61.79			
Reasons for non-utilization of the entire provision have not been intimated (August 2019).				

Grant No. 41- contd.

15-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-99-No Detail Head-				Reduction in provision by ₹ 5.40 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works.
O	6.00			
S	..	0.60	..	-0.60
R	-5.40			
34-Installation of Reverse Osmosis Systems to Provide Minimum Drinking Water in Heavy Metal Affected Districts of Punjab-02-Rural Infrastructure Development Fund-XXII (NABARD)-				Reduction in provision by ₹ 11,94.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on major works. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	12,00.00			
S	..	6.00	..	-6.00
R	-11,94.00			
789-Special Component Plan for Scheduled Castes-				
02-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-01-Bhadurgarh (10 Nos.), Patiala-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 1,11.59 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..			
S	0.01	1,11.60	..	-1,11.60
R	1,11.59			
02-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-02-Budha Theh (3 Nos.), Amritsar-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 28.39 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..			
S	0.01	28.40	..	-28.40
R	28.39			
02-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-03-Mehraj (NAC), Bathinda-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 18.79 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..			
S	0.01	18.80	..	-18.80
R	18.79			

Grant No. 41- contd.

02-Provision/Augmentation of Water Supply and Sewerage Facilities in Specific Towns-04-Ghuman, Gurdaspur-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 41.19 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	..	41.20	..	-41.20	
S	0.01				
R	41.19				

(x) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4215-Capital Outlay on Water Supply and Sanitation-02-Sewerage and Sanitation -102-Rural Sanitation Services-				
02-Swachh Bharat Mission (Gramin)- 01-Utilization of Performance based Incentive Grants-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 5,99.99 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for the saving of ₹ 2,09.08 lakh have not been intimated (August 2019).
O	..	6,00.00	3,90.92	
S	0.01			
R	5,99.99			
789-Special Component Plan for Scheduled Castes--				
01-Swachh Bharat Mission (Gramin)- 01-Utilization of Performance based Incentive Grants-				Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 3,99.99 lakh through re-appropriation in March 2019 due to clearance of pending bills of major works. Reasons for the saving of ₹ 1,39.32 lakh have not been intimated (August 2019).
O	..	4,00.00	2,60.68	
S	0.01			
R	3,99.99			

Grant No. 41- conclud.

- (x) **Suspense Transactions:**– The expenditure under the grant includes ₹ 2,70.16 lakh under 'Suspense'. The nature of 'Suspense' transactions has been explained under the Appropriation Accounts of Grant No. "15–Water Resources".

Head of Account	Opening Balance +Debit -Credit	Debit	Credit	Closing Balance +Debit -Credit
(₹ in lakh)				
2215- Water Supply and Sanitation-				
Stock	+23,80.41	11.23	38.53	+23,53.11
Miscellaneous Works Advances	+1,03,02.80	2,58.93	5,07.39	+1,00,54.34
Total	+1,26,83.21	2,70.16	5,45.92	+1,24,07.45
4215- Capital Outlay on Water Supply and Sanitation-				
Stock	+0.00	0.00	0.00	+0.00
Miscellaneous Works Advances	-1.09	0.00	0.00	-1.09
Total	-1.09	0.00	0.00	-1.09

Grant No. 42- Welfare of SC, ST, OBC and Minorities

Revenue:**Major Head:**

**2225 - Welfare of Scheduled Castes,
Scheduled Tribes, Other
Backward Classes and Minorities**

Voted -

	Total Grant/ Appropriation	Actual Expenditure	Excess(+)/ Saving(-)	Amount surrendered during the year (March 2019)
₹ in thousand				
Original	11,95,68,57	12,12,79,71	6,10,93,40	-6,01,86,31
Supplementary	17,11,14				4,91,59,02

Charged -

Original	1,10	1,10	..	-1,10	50
Supplementary	..				

Capital:**Major Head:**

**4225 - Capital Outlay on Welfare of
Scheduled Castes, Scheduled
Tribes, Other Backward Classes
and Minorities**

Voted -

Original	64,55,00	64,55,00	..	-64,55,00	19,03,00
Supplementary	..				

Notes and Comments:**Revenue:**

- (i) In view of the saving of ₹ 6,01,86.31 lakh in the voted grant, the supplementary grant of ₹ 17,11.14 lakh obtained in March 2019 proved unnecessary. Even the original grant remained substantially unutilized.
- (ii) Total saving in the voted grant was ₹ 6,01,86.31 lakh, however, ₹ 4,91,59.02 lakh were anticipated as saving and surrendered in March 2019.
- (iii) Saving in the voted grant [partly set off by excess under other heads as mentioned in notes (vi) below] was mainly under the following heads:-

Grant No. 42- contd.

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01 -Welfare of Scheduled Castes - 789-Special Component Plan for Scheduled Castes-				
01-Scheme for Setting up of Institutes for Training to Scheduled Castes Candidates in Stenography-				Reduction in provision by ₹ 9.68 lakh through re-appropriation in March 2019 was mainly due to non-receipt of bills of (i) electricity charges (₹ 4.00 lakh), (ii) water charges (₹ 2.00 lakh), (iii) less receipt of bills of office expenses (₹ 2.40 lakh) and (iv) posts remaining vacant (₹ 1.00 lakh), partly set off by excess due to increase in number of beneficiaries of scholarships and stipends (₹ 1.60 lakh). Last year there was saving of ₹ 28.59 lakh. Reasons for the saving of ₹ 30.36 lakh have not been intimated (August 2019).
O	1,48.61			
S	..	1,08.57	-30.36	
R	-9.68			
03-Capital Subsidy under Bank Tie-up Loaning Programme to Below Poverty Line Scheduled Castes through Punjab Scheduled Castes Land Development and Finance Corporation-				Reasons for the saving of ₹ 2,75.00 lakh have not been intimated (August 2019).
O	5,00.00			
S	..	2,25.00	-2,75.00	
R	..			
11-Implementation of Special Central Assistance Programmes- 01-Funds at the Disposal of Deputy Commissioner-				Reduction in provision by ₹ 4,75.71 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. There was saving of ₹ 5,50.65 lakh, ₹ 45,70.13 lakh and ₹ 13,04.46 lakh during 2015-16, 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 14,74.73 lakh have not been intimated (August 2019).
O	24,41.29			
S	..	4,90.85	-14,74.73	
R	-4,75.71	19,65.58		

Grant No. 42- contd.

60-Ashirwad Scheme (Social Security Welfare) (I) Ashirwad to Scheduled Castes Girls/Widows/Divorcees and Daughters of Widows at the time of their Marriages-					Reduction in provision by ₹ 15,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Reasons for the saving of ₹ 76.27 lakh have not been intimated (August 2019).
O	1,00,00.00				
S	..	85,00.00	84,23.73	-76.27	
R	-15,00.00				
65-Post-Matric Scholarship for Scheduled Castes-					Reduction in provision by ₹ 4,11,82.00 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
O	8,00,00.00				
S	..	3,88,18.00	3,88,18.00	..	
R	-4,11,82.00				
66-Pre-Matric Scholarship for Scheduled Castes Students Studying in Class IX and X-					Augmentation of provision by ₹ 1,31.32 lakh through re-appropriation in March 2019 was due to increase in number of beneficiaries of scholarships/stipends. Reasons for the saving of ₹ 46,41.44 lakh have not been intimated (August 2019).
O	46,42.00				
S	17,11.12	64,84.44	18,43.00	-46,41.44	
R	1,31.32				
03-Welfare of Backward Classes -190-Assistance to Public Sector and Other Undertakings-					
07-Attendance Scholarship to BC/EWS Primary Girl Students-					Reduction in provision by ₹ 53.29 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
O	85.38				
S	..	32.09	32.09	..	
R	-53.29				
09-Ashirwad to Backward Classes and Christian Girls/Widows/Divorcees and Daughters of Widows of any Caste at the time of Marriages-					Reduction in provision by ₹ 10,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Reasons for the saving of ₹ 5,25.76 lakh have not been intimated (August 2019).
O	50,00.00				
S	..	40,00.00	34,74.24	-5,25.76	
R	-10,00.00				

Grant No. 42- contd.

277-Education-					
06-Pre-Matric Scholarship for Other Backward Classes Students-					Reduction in provision by ₹ 12,92.14 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
O	22,42.24	9,50.10	9,50.10	..	
S	..				
R	-12,92.14				

(iv) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01 -Welfare of Scheduled Castes -789- Special Component Plan for Scheduled Castes-				
09-Strengthening of 108 Community Centres for Providing Equipments and Raw Material-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	31.50	31.50	..	
S	..			
R	..			
55-Award to S.C. Sports Students (6-12 Classes)-				Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	25.00	25.00	..	
S	..			
R	..			
56-Repair of Dr. B.R. Ambedkar Bhawans and their Operation-				Reduction in provision by ₹ 85.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for minor works. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	1,00.00	15.00	..	
S	..			
R	-85.00			
59-Implementation of Protection of Civil Rights Act-1955 and the Scheduled Castes and Scheduled Tribes (Prevention of Atrocities) Act 1989-				Reduction in provision by ₹ 2,70.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges. Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	10,00.00	7,30.00	..	
S	..			
R	-2,70.00			

Grant No. 42- contd.

73-Creation of Infrastructure Facilities in Villages having 50% or more Scheduled Castes Populations-				Reduction in provision by ₹ 2,00.00 lakh through re-appropriation in March 2019 was due to cut imposed by the Finance Department on other charges.
O	7,00.00	5,00.00	..	-5,00.00
S	..			
R	-2,00.00			
				Last year the entire provision remained unutilized.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
03-Welfare of Backward Classes -102-Economic Development-				
02-Grants-in-Aid to Saini Welfare Board-				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	6.50	5.48	..	-5.48
S	..			
R	-1.02			
04-Grants-in-Aid to Punjab State Prajapat Welfare Board-				Reduction in provision by ₹ 3.79 lakh through re-appropriation in March 2019 was due to (i) less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 2.25 lakh) and (ii) non-release of funds by the Finance Department under grants-in-aid general (salary) (₹ 1.54 lakh).
O	7.84	4.05	..	-4.05
S	..			
R	-3.79			
05-Grants-in-Aid to Kamboj Welfare Board-				Reduction in provision by ₹ 1.20 lakh through re-appropriation in March 2019 was mainly due to less release of funds by the Finance Department under grants-in-aid general (non-salary) (₹ 1.05 lakh).
O	6.60	5.40	..	-5.40
S	..			
R	-1.20			
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).
277-Education-				
04-Scheme of Post-Matric Scholarship to the Other Backward Classes for Studies in India-				Reduction in provision by ₹ 34,89.90 lakh through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
O	60,00.00	25,10.10	..	-25,10.10
S	..			
R	-34,89.90			
				Last year the entire provision remained unutilized.
				Reasons for non-utilization of the entire provision have not been intimated (August 2019).

Grant No. 42- contd.

(v) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01 -Welfare of Scheduled Castes - 277-Education-				
22-Encouragement Award to Scheduled Castes Girl Students for Pursuing 10+2 Education-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department on other charges.
O	3,00.00			
S	..	..	..
R	-3,00.00			
789-Special Component Plan for Scheduled Castes-				
36-Attendance Scholarship to SCs Primary Girl Students-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to less number of beneficiaries of scholarships/stipends.
O	9,16.65			
S	..	..	..
R	-9,16.65			
03-Welfare of Backward Classes -277-Education-				
11-Pre Matric Scholarship to Children whose Parents are Engaged in Unclean Occupation-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-implementation of the scheme.
O	1,20.44			
S	..	..	..
R	-1,20.44			

(vi) Excess was mainly under the following heads:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
2225-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01 -Welfare of Scheduled Castes - 001-Direction and Administration-				

Grant No. 42- contd.

01-Direction and Administration-					Augmentation of provision by ₹ 99.67 lakh through re-appropriation in March 2019 was mainly due to (i) payment of salaries/dearness allowance to the Government employees (₹ 1,14.62 lakh), (ii) enhanced rate of daily wages (₹ 14.35 lakh) and (iii) clearance of pending bills of contingent articles (₹ 2.00 lakh), partly set off by saving due to cut imposed by the Finance Department on (i) supplies and materials (₹ 11.00 lakh), (ii) petrol, oil and lubricants (₹ 2.00 lakh), (iii) hospitality and entertainment (₹ 1.20 lakh), less receipt of bills of (iv) telephone charges (₹ 4.21 lakh), (v) repair and maintenance of staff cars (₹ 4.18 lakh), (vi) electricity charges (₹ 4.00 lakh) and (vii) non-release of funds by the Finance Department for hiring of vehicles (₹ 3.81 lakh). There was saving of ₹ 1,45.19 lakh and ₹ 1,30.28 lakh during 2016-17 and 2017-18 respectively. Reasons for the saving of ₹ 56.91 lakh have not been intimated (August 2019).
O	23,07.03	24,06.70	23,49.79	-56.91	
S	..				
R	99.67				
190-Assistance to Public Sector and Other Undertakings-					
01-Assistance to Punjab Scheduled Castes Land Development and Finance Corporation- 02-Loan Waiver Scheme-					Augmentation of provision by ₹ 9,56.35 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	18,18.45	27,74.80	27,74.80	..	
S	..				
R	9,56.35				
789-Special Component Plan for Scheduled Castes-					
28-New Courses Vocational Training in Industrial Training Institutes for Scheduled Castes Students (Staff Expenditure, Scholarship to Scheduled Castes Students etc.) (ACA 2007-08)-					Originally, there was no budget provision. Token grant was provided through supplementary grant and funds were augmented by ₹ 3,25.91 lakh through re-appropriation in March 2019 due to payment of salaries/dearness allowance to the Government employees.
O	..	3,25.92	3,25.92	..	
S	0.01				
R	3,25.91				

Grant No. 42- contd.

03-Welfare of Backward Classes -190-Assistance to Public Sector and Other Undertakings-					
10-Assistance to Punjab Backward Classes Land Development and Finance Corporation- 01-Loan Waiver Scheme-					Augmentation of provision by ₹ 1,70.92 lakh through re-appropriation in March 2019 was due to decision of the Government to provide more funds under grants-in-aid general (non-salary).
O	2,44.00	4,14.92	4,14.92	..	
S	..				
R	1,70.92				

Capital:

(vii) Total saving in the voted grant was ₹ 64,55.00 lakh, however, ₹ 19,03.00 lakh were anticipated as saving and surrendered in March 2019.

(viii) Instances where the entire provision remained unutilized are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks	
₹ in lakh					
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes-190-Investments in Public Sector and Other Undertakings-					
01-Share Capital Contribution to the Punjab Scheduled Castes Land Development and Finance Corporation-					Last year the entire provision remained unutilized. Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	18,89.00	18,89.00	..	-18,89.00	
S	..				
R	..				
789-Special Component Plan for Scheduled Castes-					
08-Pradhan Mantri Adarsh Gram Yojana-					Reasons for non-utilization of the entire provision have not been intimated (August 2019).
O	26,60.00	26,60.00	..	-26,60.00	
S	..				
R	..				

Grant No. 42- contd.

10-Babu Jagjivan Ram Chhatrawass Yojana- Construction of Hostels for Scheduled Castes Girls in Schools and Colleges-				Reduction in provision by ₹ 9,99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for major works.
O	10,00.00			
S	..	1.00	..	-1.00
R	-9,99.00			
03-Welfare of Backward Classes- 190-Investments in Public Sector and Other Undertakings-				
04-Margin Money to Backward Classes Financial Corporation under National Minority Development and Finance Corporation-				Reduction in provision by ₹ 99.00 lakh through re-appropriation in March 2019 was due to less release of funds by the Finance Department for investments.
O	1,00.00			
S	..	1.00	..	-1.00
R	-99.00			

(x) Instances where the entire provision was withdrawn are given below:-

Classification	Total Grant	Actual Expenditure	Excess(+)/ Saving(-)	Remarks
₹ in lakh				
4225-Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities-01-Welfare of Scheduled Castes-800- Other Expenditure-				
02-Construction and Repair of Scheduled Castes Dharamshala-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for other charges.
O	2,00.00			
S	..	..	..
R	-2,00.00			
03-Welfare of Backward Classes- 190-Investments in Public Sector and Other Undertakings-				

Grant No. 42- concld.

05-Margin Money to Backward Class Development Finance Corporation to Raise Term Loan from NBCFDC-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for investment.
O	1,00.00			
S	..	..	..	..
R	-1,00.00			
04-Welfare of Minorities-800-Other Expenditure-				
01-Multi Sectoral Development Programme for Minorities-				Withdrawal of the entire provision through re-appropriation in March 2019 was due to non-release of funds by the Finance Department for major works.
O	5,00.00			
S	..	..	..	..
R	-5,00.00			

APPENDIX

CONSOLIDATED STATEMENT OF RECOVERIES

Grant-wise details of estimates and actuals of recoveries adjusted in the accounts for 2018-19 in reduction of expenditure (referred to in the Summary of Appropriation Accounts at page xvi)

Number and Name of Grant	Budget Estimates		Actuals		Actuals Compared with Budget Estimates	
	Revenue	Capital	Revenue	Capital	More +	Less -
1	2	3	4	5	6	7
(₹ in thousand)						
8- Finance	1,98	..	+1,98	..
15- Water Resources	15,23	8,52,64	+15,23	+8,52,64
21- Public Works	2,81,26,02	1,71,21,41	+2,81,26,02	+1,71,21,41
22- Revenue and Rehabilitation	38,21,91	..	+38,21,91	..
23- Rural Development and Panchayats	89,73	..	+89,73	..
29- Transport	2,48,36	..	+2,48,36	..
41- Water Supply and Sanitation	4,59,04	..	+4,59,04	..
Total	3,27,62,27	1,79,74,05	+3,27,62,27	+1,79,74,05

© COMPTROLLER AND AUDITOR GENERAL OF INDIA

2020

www.cag.gov.in

www.agpunjab.gov.in